



County of San Mateo

Inter-Departmental Correspondence

Department: TREASURER

File #: 20-122

Board Meeting Date: 3/10/2020

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Sandie Arnott, Tax Collector

Subject: Claims for Excess Proceeds from the 2018 Tax Sale of Parcel Nos. 037-051-030, 043-164-010, 043-164-020, 043-164-030, 043-164-040, 043-164-050, 043-202-020, 043-241-030, 047-111-290, 048-021-010, 064-022-010, 065-205-020, 080-152-040, 101-510-430

RECOMMENDATION:

Adopt a resolution authorizing claims for excess proceeds from tax-defaulted sale and authorizing distribution of excess proceeds.

BACKGROUND:

On 08/04/2018 - 08/06/2018 and 09/08/18 - 09/10/18, the Office of the Tax Collector, with your Board's approval, conducted a tax sale pursuant to Revenue and Taxation Code Section 3691 *et seq*. By 10/10/18, all of the deeds conveying title to the various purchasers at the auction had been recorded. As provided by Section 4676 of the Revenue and Taxation Code, the Tax Collector provided notice of the right to claim excess proceeds on 10/10/18 to parties of interest as defined in Section 4675 of the Revenue and Taxation Code. The Tax Collector identified the parties of interest by reviewing records, including Assessor's and Recorder's records and lot book reports. Parties of interest have made claims for the excess proceeds from the tax sale of Parcel Nos. 037-051-030, 043-164-010, 043-164-020, 043-164-030, 043-164-040, 043-164-050, 043-202-020, 043-241-030, 047-111-290, 048-021-010, 064-022-010, 065-205-020, 080-152-040 and 101-510-430.

DISCUSSION:

Revenue and Taxation Code Section 4675 provides for distribution of the excess proceeds of tax sales. When property is sold for payment of taxes, the "excess proceeds" from the sale, or that portion not payable for taxes, assessments, costs of sale and notice are payable, upon claim, to persons having an interest in the property at the time of the sale. After all liens have been satisfied, any person who had title of record prior to the sale is entitled to claim the excess proceeds. It is the responsibility of the Board of Supervisors to act on such claims, which must contain any information and proof deemed necessary by the Board of Supervisors to establish a claimant's right to all or any portion of the excess proceeds.

The table below lists each parcel sold and for each parcel identifies the amount of excess proceeds, the claimants associated with that parcel and the amount claimed by each claimant.

Parcel	Excess Proceeds	Claimant(s)	Amount Claimed
037-051-030	21,475.69	Boris Rankov	21,475.69
043-164-010	10,250.25	Zabida Hussein	10,250.25
043-164-020	32,190.35	Jon Freeman	32,190.35
043-164-030	23,339.20	Jon Freeman	23,339.20
043-164-040	22,340.20	Jon Freeman	22,340.20
043-164-050	27,839.20	Jon Freeman	27,839.20
043-202-020	220,732.95	State of California FTB	220,732.95
047-111-290	14,790.87	Bruce and Nancy Turner	14,790.87
048-021-010	3,979.63	Afshin Sazegari	3,979.63
064-022-010	17,705.73	Graydon Florence & Kendra Kirz	17,705.73
065-205-020	129,461.82	Global Discoveries	129,461.82
080-152-040	166,766.53	Global Discoveries	166,766.53

Re-Offer			
Parcel	Excess Proceeds	Claimant(s)	Amount
101-510-430	418,875.02	Peninsula Place HOA c/o United Trustee Services	27,826.97
101-510-430	418,875.02	Mary Joann Likas	391,048.05
043-241-030	22,938.70	Zabida Hussesin	22,938.70

The Tax Collector has reviewed the information provided by the claimants identified above and believes it sufficient to establish each claimant's right to their claimed portion of excess proceeds. Further, each of the claimants identified above presented a timely claim, and for each of the properties identified above, no other claims have been filed within the required one-year period.

It is recommended that all of the claims for excess proceeds identified herein be granted.

County Counsel has reviewed and approved the resolution as to form.

FISCAL IMPACT:

There is no impact to the General Fund.