Treasurer/Tax Collector

County of Lassen

Nancy Cardenas, *Treasurer/Tax Collector*
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DATE: July 18, 2023

TO: Board of Supervisors

FROM: Nancy Cardenas, Lassen County Auditor/Controller, Treasurer/Tax Collector

SUBJECT: Excess Proceeds from the 2022 tax sale

FISCAL IMPACT: Increase to the general fund in the amount of $181,488.91 in unclaimed excess proceeds.

RECOMMENDATION: That the Board: 1) Review and Approve Claims as recommended, for excess proceeds filed with the Lassen County Tax Collector pursuant to Revenue and Tax Code §4675. See attached spreadsheet; copies of claims can be viewed at the Treasurer/Tax Collector's Office.

It has been determined that the claimants do have a Party of Interest Status and were forwarded a claim by the Tax Collector's Office pursuant to §4675. Excess proceeds have been held in the Delinquent Tax Sale Trust fund for a period of one year following the date of recordation of the tax deeds from the sale held May 13 through May 16, 2022, and the reoffer that occurred on June 17-June 20, 2022. A copy of the Revenue and Tax Code §4675 is attached for your review. Parties of interest are defined in the code as follows:

1. First, valid lien holder of record prior to recordation of the tax deed to the purchaser in order of their priority, and
2. Then, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

I have reviewed the claims, and request distribution as indicated. Once the Board approves distribution the County according to §4675 may distribute funds 90 days after said determination.

Lassen County 2022 Tax Sale Excess Proceeds Request

APN	EXCESS PROCEEDS MAY 13-16-2022	AMOUNT RECOMMENDED	CLAIMED BY	AMOUNT UNCLAIMED
001-550-015-000	$580.00	$0.00	n/a	$580.00
019-200-014-000	$9,660.00	$0.00	n/a	$9,660.00
019-220-023-000	$9,503.00	$0.00	n/a	$9,503.00
019-250-014-000	$9,742.00	$0.00	n/a	$9,742.00
019-290-035-000	$10,280.00	$10,280.00	Kasey M. Nipper	$0.00
025-160-026-000	$3,860.00	$0.00	n/a	$3,860.00
025-160-031-000	$6,170.00	$0.00	n/a	$6,170.00
029-140-049-000	$6,410.00	$0.00	n/a	$6,410.00
031-130-073-000	$8,100.00	$0.00	n/a	$8,100.00
031-170-028-000	$6,940.00	$0.00	n/a	$6,940.00
031-190-018-000	$3,410.00	$0.00	n/a	$3,410.00
031-210-050-000	$3,410.00	$0.00	n/a	$3,410.00
043-110-025-000	$9,030.00	$4,515.00	Theresa Bowlds	$4,515.00
043-110-025-000	$4,515.00	$4,515.00	Harry I Morehead Jr. Revocable Trust	$0.00
043-110-026-000	$7,130.00	$3,565.00	Theresa Bowlds	$3,565.00
043-110-026-000	$3,565.00	$3,565.00	Harry I Morehead Jr. Revocable Trust	$0.00
043-160-048	$7,310.00	$0.00	n/a	$7,310.00
045-140-028-000	$41,870.00	$41,870.00	Samuel S. Thomson	$0.00
047-090-038-000	$2,341.00	$0.00	n/a	$2,341.00
057-170-011-000	$12,800.00	$12,800.00	Frank Gino Scardacci	$0.00
065-170-016-000	$1,830.00	$0.00	n/a	$1,830.00
077-141-008-000	$171.00	$0.00	n/a	$171.00
099-190-018-000	$200.00	$0.00	n/a	$200.00
103-350-014-000	$19,030.00	$19,030.00	Erik L. Staehle	$0.00
107-123-00-000	$33,810.00	$1,086.77	Susanville Sanitary District	$32,723.23
107-154-005-000	$10,740.00	$1,135.32	Susanville Sanitary District	$9,604.68
109-080-003-000 &109-080-004-000	$78,448.00	$39,224.00	Samantha Cohen	$39,224.00
109-080-003-000 & 109-080-004-00(	$39,224.00	$39,224.00	Unclaimed Financial LLC	$0.00
109-100-038-000	$1,173.00	$0.00	n/a	$1,173.00
116-060-005-000	$91,498.00	$91,498.00	IRS	$0.00
116-060-005-000	$0.00	$0.00	Lawrence A. Daly Jr. Trustee	$0.00
116-240-017-000	$2,820.00	$0.00	n/a	$2,820.00
119-130-016-000 & 119-140-004-00(	$250.00	$0.00	n/a	$250.00
119-250-002-000	$27,630.00	$0.00	n/a	$27,630.00
123-053-002-000	$9,970.00	$9,970.00	Unclaimed Financial LLC	$0.00
125-182-012-000	$12,580.00	$6,290.00	Elizabeth Steffen	$6,290.00
125-182-012-000	$6,290.00	$6,290.00	James Steffen	$0.00
129-420-054-000	$27,651.00	$0.00	n/a	$27,651.00
129-450-020-000	$19,316.00	$19,316.00	Cheryle Stone	$0.00
137-170-015-000	$20,784.00	$20,784.00	Aukland Pastures LLC	$0.00
139-220-034-000	$18,880.00	$18,880.00	Carlos M. Rangel and Hortencia Rangel	$0.00
Total	$535,327.00	$353,838.09		$181,488.91
			Total Unclaimed Excess Proceeds	$181,488.91

MODE:F ACTION:

GLD157

TRUST
ACCOUNT INQUIRY

07/06/23
FY: 2022-2023
USER: TCNC

307-0071- -7603028 DELINQUENT TAX SALES TRUST From To

Opening Balance	Y-T-D Activity	Balance
-715211.31	162591.00	-552620.31

	Date	Document	Warrant	Vendor Name	Description	Amount
01	09/22/22	CL828139	01177860	AUKLAND PASTURES	019-260-001 '21 T	9872.00
02	09/22/22	CL828137	01177861	BONNIE J EARNEST	019-260-001 '21 T	5207.00
03	09/22/22	CL828135	01177862	CLIFFORD JOPLIN	129-500-008 '21 T	6460.50
04	09/22/22	CL828134	01177863	STEPHANIE JOPLIN	129-500-008 '21 T	6460.50
05	09/22/22	CL828136	01177864	LAKE FOREST MUTU	099-220-024 '21 T	3740.00
06	09/22/22	CL828143	01177865	LASSEN COUNTY WA	001-215-020 '21 T	3109.12
07	09/22/22	CL828141	01177867	KATHERINE SMITH	001-322-003 '21 T	535.00
08	09/22/22	CL828144	01177868	STATE OF CALIFOR	019-260-001 '21 T	3037.71
09	10/04/22	JE000525		UNASSIGNED VENDO	EXCESS PROCEEDS	126960.52
10	10/05/22	JE000538		UNASSIGNED VENDO	001-321-007 ROSE	948.65

REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911] *(Division 1 enacted by Stats. 1939, Ch. 154.)*

PART 8. DISTRIBUTION [4651 - 4717] *(Part 8 enacted by Stats. 1939, Ch. 154.)*

CHAPTER 1.3. Distribution of Proceeds From Sale of Tax-Deeded Property [4671 - 4676] *(Chapter 1.3 repealed and added by Stats. 1974, Ch. 1102.)*

4675. (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to that person's interest held with others of equal priority in the property at the time of sale, at any time prior to the expiration of one year following the recordation of the tax collector's deed to the purchaser. The claim shall be postmarked on or before the one-year expiration date to be considered timely.

(b) After the property has been sold, a party of interest in the property at the time of the sale may assign their right to claim the excess proceeds only by a dated, written instrument that explicitly states that the right to claim the excess proceeds is being assigned, and only after each party to the proposed assignment has disclosed to each other party to the proposed assignment all facts of which that party is aware relating to the value of the right that is being assigned. Any attempted assignment that does not comply with these requirements shall have no effect. This subdivision applies only with respect to assignments on or after the effective date of this subdivision.

(c) Any person or entity who in any way acts on behalf of, or in place of, any party of interest with respect to filing a claim for any excess proceeds shall submit proof with the claim that the amount and source of excess proceeds have been disclosed to the party of interest and that the party of interest has been advised of their right to file a claim for the excess proceeds on their own behalf directly with the county at no cost.

(d) The claims shall contain any information and proof deemed necessary by the board of supervisors to establish the claimant's rights to all or any portion of the excess proceeds.

(e) (1) Except as provided in paragraph (2), no sooner than one year following the recordation of the tax collector's deed to the purchaser, and if the excess proceeds have been claimed by any party of interest as provided herein, the excess proceeds shall be distributed on order of the board of supervisors to the parties of interest who have claimed the excess proceeds in the order of priority set forth in subdivisions (a) and (b). For the purposes of this article, parties of interest and their order of priority are:

(A) First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority.

(B) Second, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

(2) (A) Notwithstanding paragraph (1), if the board of supervisors has been petitioned to rescind the tax sale pursuant to Section 3731, any excess proceeds shall not be distributed to the parties of interest as provided by paragraph (1) sooner than one year following the date the board of supervisors determines the tax sale should not be rescinded, and only if the person who petitioned the board of supervisors pursuant to Section 3731 has not commenced a proceeding in court pursuant to Section 3725.

(B) If a proceeding has been commenced in a court pursuant to Section 3725, any excess proceeds shall not be distributed to the parties of interest as provided by paragraph (1) until a final court order is issued.

(f) In the event that a person with title of record is deceased at the time of the distribution of the excess proceeds, the heirs may submit an affidavit pursuant to Chapter 3 (commencing with Section 13100) of Part 1 of Division 8 of the Probate Code, to support their claim for excess proceeds.

(g) Any action or proceeding to review the decision of the board of supervisors, or the county officer to whom the board delegated authority pursuant to Section 4675.1, to accept or deny the claim shall be commenced within 90 days after the date of that decision of the board of supervisors or the county officer.
(Amended by Stats. 2022, Ch. 451, Sec. 8. (SB 1494) Effective January 1, 2023.)