



# Treasurer/Tax Collector

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DATE: July 09, 2025

TO: Board of Supervisors

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

SUBJECT: Excess Proceeds from the 2024 Tax Sale

FISCAL IMPACT: Increase to the general fund in the amount of \$210,917.82 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.

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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 10 through May 13, 2024, and the reoffer that occurred on June 14-June 17, 2024. 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.

# REVENUE AND TAXATION CODE

## SECTION 4675

4675. (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her 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.

(b) After the property has been sold, a party of interest in the property at the time of the sale may assign his or her 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 he or she 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 paragraph shall apply only with respect to assignments on or after the effective date of this paragraph.

(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 his or her right to file a claim for the excess proceeds on his or her 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

# REVENUE AND TAXATION CODE

## SECTION 4675

claim for excess proceeds.

(g) Any action or proceeding to review the decision of the board of supervisors shall be commenced within 90 days after the date of that decision of the board of supervisors.

4675.1. The board of supervisors of any county may, by resolution, authorize any county officers to perform on its behalf any act required or authorized to be performed by the board of supervisors under Section 4675.

The resolution shall enumerate the section, or those portions of the section, to which the authorization is to apply, and shall specify administrative rules and procedures concerning any act performed under the authorization.

The resolution shall require that the county auditor record each act performed under the authorization.

The resolution may provide for review by the board of supervisors of any act performed under the authorization, or for periodic reports to the board of supervisors of any or all acts performed under the authorization, or both.

Lassen County 2022 Tax Sale Excess Proceeds Request

APN	AMOUNT		CLAIMED BY	AMOUNT UNCLAIMED
	EXCESS PROCEEDS Public MAY'24	RECOMMENDED		
001-213-002-000	\$748.74	\$748.74	George Browning III	\$0.00
001-213-002-000	\$748.74	\$0.00	Kimberly Ann Curtis	\$0.00
001-281-001-000	\$1,585.02	\$1,585.02	N/A	\$1,585.02
001-281-003-000	\$825.50	\$825.50	N/A	\$825.50
001-281-011-000	\$3,461.59	\$3,461.59	N/A	\$3,461.59
009-020-022-000	\$3,472.39	\$3,472.39	Carol Treadway	\$0.00
015-140-042-000	\$2,899.52	\$2,899.52	N/A	\$2,899.52
019-210-045-000	\$8,325.97	\$8,325.97	N/A	\$8,325.97
019-290-057-000	\$7,443.08	\$7,443.08	Grant Moreland AKA KGM Group	\$0.00
019-310-027-000	\$5,999.95	\$5,999.95	N/A	\$5,999.95
029-140-009-000	\$3,981.35	\$3,981.35	Carol Treadway	\$0.00
031-150-024-000	\$3,868.74	\$3,868.74	N/A	\$3,868.74
031-150-025-000	\$2,848.78	\$2,848.78	N/A	\$2,848.78
031-170-026-000	\$3,983.97	\$3,983.97	N/A	\$3,983.97
031-190-034-000	\$7,517.23	\$7,517.23	N/A	\$7,517.23
037-065-009-000	\$270.65	\$270.65	N/A	\$270.65
037-074-005-000	\$1,671.49	\$1,671.49	Hauva M. Ward	\$0.00
043-110-030-000	\$1,867.97	\$1,867.97	N/A	\$1,867.97
043-140-011-000	\$3,057.95	\$3,057.95	Carol Treadway	\$0.00
043-140-014-000	\$8,263.97	\$8,263.97	Carol Treadway	\$0.00
043-140-015-000	\$4,477.63	\$4,477.63	Carol Treadway	\$0.00
043-140-034-000	\$4,111.63	\$4,111.63	Carol Treadway	\$0.00
043-150-003-000	\$6,088.62	\$6,088.62	Donnell Dowell Sr	\$0.00
043-150-028-000	\$6,177.23	\$6,177.23	Harry C Bauser	\$0.00
043-180-009-000	\$6,197.96	\$6,197.96	Brenda Abney	\$6,197.96
043-180-026-000	\$6,540.99	\$6,540.99	Monique H Skruzny	\$0.00
043-210-024-000	\$4,783.97	\$4,783.97	N/A	\$4,783.97
043-210-045-000	\$2,718.86	\$2,718.86	Frank Bartarde Jr	\$2,718.86
043-240-022-000	\$2,186.86	\$2,186.86	N/A	\$2,186.86
045-060-023-000	\$845.56	\$845.56	N/A	\$845.56
045-110-033-000	\$960.91	\$960.91	N/A	\$960.91
045-110-034-000	\$588.80	\$588.80	N/A	\$588.80
045-110-035-000	\$1,282.91	\$1,262.91	N/A	\$1,282.91
045-132-044-000	\$1,047.40	\$1,047.40	N/A	\$1,047.40
045-150-014-000	\$5,891.56	\$5,891.56	N/A	\$5,891.56
055-130-034-000	\$1,312.72	\$1,312.72	N/A	\$1,312.72
055-130-040-000	\$8,045.42	\$8,045.42	N/A	\$8,045.42
055-140-025-000	\$6,282.35	\$6,282.35	N/A	\$6,282.35
055-160-031-000	\$2,126.40	\$2,126.40	Fue Lor	\$0.00
057-030-002-000	\$2,960.39	\$2,960.39	N/A	\$2,960.39
057-040-005-000	\$7,453.11	\$7,453.11	California State Disbursement Unit	\$7,453.11
057-140-047-000	\$1,324.70	\$1,324.70	N/A	\$1,324.70
077-164-017-000	\$286.12	\$286.12	N/A	\$286.12
077-181-002-000	\$1,889.69	\$1,889.69	N/A	\$1,889.69
077-204-010-000	\$1,889.69	\$1,889.69	N/A	\$1,889.69
077-204-011-000	\$1,913.20	\$1,913.20	N/A	\$1,913.20
077-234-002-000	\$969.69	\$969.69	N/A	\$969.69
077-334-002-000	\$291.12	\$291.12	N/A	\$291.12
077-334-012-000	\$469.69	\$469.69	N/A	\$469.69
077-354-012-000	\$622.15	\$622.15	N/A	\$622.15
077-377-005-000	\$489.69	\$489.69	N/A	\$489.69
077-394-002-000	\$598.70	\$598.70	N/A	\$598.70
089-210-009-000	\$892.21	\$692.21	Edward Lloyd Viles	\$0.00
089-210-035-000	\$1,479.46	\$1,479.46	N/A	\$1,479.46
099-090-026-000	\$7,095.21	\$7,095.21	Law Offices of Kenosian & Miele, LLP	\$0.00
099-090-027-000	\$2,294.21	\$2,294.21	Law Offices of Kenosian & Miele, LLP	\$0.00
099-190-030-000	\$41,689.51	\$5,969.00	Lake Forest Mutual Water Co.	\$35,700.51
099-190-030-000	\$41,689.51	\$35,700.51	Jacqueline Coleman	\$0.00
105-102-005-000	\$46,126.52	\$920.70	Susanville Sanitary District	\$45,205.82
105-102-005-000	\$46,126.52	\$801.84	City of Susanville	\$44,403.88
105-102-005-000	\$46,126.52	\$0.00	Korinne Stevenson	\$44,403.88
107-121-015-000	\$984.68	\$984.68	N/A	\$984.68
117-710-012-000	\$1,735.00	\$1,735.00	N/A	\$1,735.00
118-060-008-000	\$12,961.31	\$12,961.31	N/A	\$12,961.31
121-080-054-000	\$13,188.81	\$13,188.81	Lassen Valley Railway, LLC	\$0.00
129-280-010-000	\$6,730.98	\$6,730.98	Grant Moreland	\$0.00
133-080-035-000	\$663.66	\$663.66	N/A	\$663.66
133-130-035-000	\$1,728.77	\$1,728.77	N/A	\$1,728.77
137-090-007-000	\$11,806.10	\$11,806.10	David Rabie, Land Title LLC	\$0.00
139-070-009-000	\$11,390.90	\$877.34	Herlong Public Utility	\$10,513.56
139-070-009-000	\$11,390.90	\$2,102.71	Tammy Montgomery	\$8,410.85
139-340-015, 016, 017, and 026	\$4,011.32	\$949.96	Herlong Public Utility	\$3,061.36
139-340-015, 016- 017, and 026	\$4,011.32	\$3,061.36	Holdings 22 LLC David Rabie	\$0.00
141-060-002-000	\$3,568.85	\$3,568.85	N/A	\$3,568.85
141-092-004-000	\$2,231.44	\$2,231.44	Gary Mitchell II	\$0.00

Lassen County 2022 Tax Sale Excess Proceeds Request

141-093-004-000		\$1,179.71	\$1,179.71	N/A	\$1,179.71
145-070-009-000		\$1,931.02	\$1,931.02	George Shlrey	\$0.00
	EXCESS PROCEEDS Public JUNE'24				
077-332-042-000		\$3,602.44	\$3,602.44	N/A	\$3,602.44
103-323-008-000		\$25,950.42	\$25,950.42	Wells Fargo	\$0.00
123-200-011-000		\$6,781.00	\$6,781.00	N/A	\$6,781.00
137-100-045-000		\$3,373.56	\$3,373.56	Lawrence Marion	\$0.00
137-100-045-000		\$3,373.56	\$0.00	Herlong Public Utility	\$0.00
	EXCESS PROCEEDS Sealed 2024				
031-050-034-000		\$774.48	\$774.48	N/A	\$774.48
045-132-081-000		\$4,703.70	\$4,703.70	N/A	\$4,703.70
045-150-056-000		\$1,934.57	\$1,934.57	N/A	\$1,934.57
053-110-019-000		\$906.29	\$906.29	N/A	\$906.29
077-304-014-000		\$9,328.78	\$2,331.70	Tracy Ruth Flatow	\$6,995.08
077-304-014-000		\$9,328.78	\$2,331.70	Ann C. Hutchinson	\$4,663.38
077-388-002-000		\$3,973.54	\$3,973.54	N/A	\$3,973.54
				<b>Total Remaining Proceeds</b>	<b>\$210,917.82</b>