

# Treasurer/Tax Collector

County of Lassen




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DATE: July 9, 2019

TO: Board of Supervisors

FROM: Nancy Cardenas, Lassen County Treasurer/Tax Collector 

SUBJECT: Excess Proceeds from the 2018 tax sale

FISCAL IMPACT: Increase to the general fund in the amount of \$73,187.01 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 11, through May 14 2018, and the reoffer that occurred on June 15-June 18, 2019. A Sealed Bid Tax Sale was also held on May 14, 2018. 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 - 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 Distribution of Proceeds From Sale of Tax-Deeded Property [4671 - 4676]** ( *Chapter 1.3 repealed and added by Stats. 1974, Ch. 1102.*  )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 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 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.
- (Amended by Stats. 2014, Ch. 501, Sec. 2. (AB 2257) Effective January 1, 2015.)



Lassen County 2018 Tax Sale Excess Proceeds Request

APN	EXCESS PROCEEDS MAY 11-14, 2018	AMOUNT RECOMMENDED	CLAIMED BY	AMOUNT UNCLAIMED
001-150-35-11		\$2,121.00	\$0.00 No claims	\$2,121.00
001-560-05-11		\$14,542.00	\$14,542.00 DHCS- Estate Recovery	\$0.00
013-030-43-11		\$4,550.00	\$2,275.00 Shelly (Wood) Stollenberg	\$2,275.00
015-090-35-11		\$1,000.00	\$0.00 No claims	\$1,000.00
019-220-14-11		\$2,790.00	\$0.00 No claims	\$2,790.00
019-270-14-11		\$4,051.00	\$0.00 No claims	\$4,051.00
019-310-26-11		\$3,011.00	\$0.00 No claims	\$3,011.00
025-170-14-11		\$4,305.00	\$4,305.00 Unclaimed Financial	\$0.00
031-1400-40-11		\$2,692.00	\$0.00 No claims	\$2,692.00
043-200-44-11		\$3,025.00	\$0.00 No claims	\$3,025.00
045-140-10-11		\$1,545.00	\$0.00 No claims	\$1,545.00
045-150-28-11		\$1,435.00	\$0.00 No claims	\$1,435.00
055-140-46-11		\$3,200.00	\$0.00 No claims	\$3,200.00
057-029-39-11		\$3,021.00	\$0.00 No claims	\$3,021.00
057-086-16-11		\$3,810.00	\$0.00 No claims	\$3,810.00
077-244-20-11		\$11,150.00	\$0.00 No claims	\$11,150.00
093-050-40-11, 093-050-26-11, and 093-050-41-11		\$35,103.00	\$2,500.00 Lassen County Tax Collector	\$32,603.00
093-050-40-11, 093-050-26-11, and 093-050-41-11			\$32,603.00 Patrick D. Fitzgerald	\$0.00
093-050-40-11, 093-050-26-11, and 093-050-41-11				
099-240-15-11		\$6,160.00	\$0.00	\$0.00
105-240-02-11		\$6,510.00	\$6,160.00 Lake Forest Water District	\$0.00
105-240-02-11			\$230.93 Susanville Sanitary District	\$5,929.07
117-520-35-11		\$1,990.00	\$6,279.07 Loretta Larimer (Green)	\$0.00
139-230-12-11		\$14,090.00	\$1,180.00 Lassen County Tax Collector	\$810.00
141-050-06-11		\$8,530.00	\$0.00 No claims	\$14,090.00
		\$138,631.00	\$0.00 No claims	\$8,530.00
	EXCESS PROCEEDS SEALED BID 5-14-19	\$70,075.00		\$68,556.00
031-300-40-11	\$180.00		No Claims	
045-140-25-11	\$2,660.00	\$0.00	No Claims	\$180.00
077-253-07-11	\$447.00	\$0.00	No Claims	\$2,660.00
077-331-06-11	\$388.46	\$0.00	No Claims	\$447.00
077-331-19-11	\$555.55	\$0.00	No Claims	\$388.46
077-385-06-11	\$400.00	\$0.00	No Claims	\$555.55
	\$4,631.01		No Claims	\$400.00
Total Unclaimed				\$4,631.01
				\$73,187.01