



**BOARD OF SUPERVISORS
AGENDA LETTER**

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Treasurer-Tax
Collector-Public
Administrator
Department No.: 065
For Agenda Of: 08/27/2019
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Harry E. Hagen, CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Director(s) Treasurer-Tax Collector (805)568-2490
Contact Info: Bryan Fiebert, Operations Manager (805) 568-2920
SUBJECT: Excess Proceeds from June 5, 2017 Tax Sale

County Counsel Concurrence

As to form: Yes

Other Concurrence: N/A

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions: That the Board of Supervisors:

- a. Order the distribution of excess proceeds resulting from the Treasurer-Tax Collector's public auction sale of Assessor's Parcel No. 101-110-020 to the parties of interest as follows:

California Department of Health Care Services \$40,893.12; and
- b. Determine that the above action is not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines, because it consists of government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

On June 05, 2017, the Treasurer-Tax Collector sold Assessor's Parcel Number 101-110-020 at public internet auction. Excess proceeds totaled \$40,893.12. This matter is before your Board to order the distribution of the excess proceeds to the parties of interest who have filed claims, pursuant to Cal. Rev. & Tax. Code section 4675.

Background:

On June 05, 2017, the Treasurer-Tax Collector sold at public internet auction Assessor’s Parcel Number 101-110-020. Excess proceeds totaled \$40,893.12. After tax sales by public auction, the Treasurer-Tax Collector performs the following:

- 1) Records a deed to the parcel sold;
- 2) Notifies parties of interest if excess proceeds exist;
- 3) Accepts claims for excess proceeds for a period of one year following the recording of the deed; and,
- 4) Subsequently recommends to the Board of Supervisors the distribution of any excess proceeds that have been claimed.

The Treasurer-Tax Collector’s Office provided notice of excess proceeds to the parties of interest. Pursuant to Cal. Rev. & Tax. Code section 4675(a), any party of interest may file with the County a claim for the excess proceeds within one year following the recordation of the Tax Collector’s deed to the purchaser, which was on June 22, 2017. Excess proceeds have been held in the Tax Collector’s Redemption Trust Fund since the tax sale. Pursuant to Cal. Revenue & Taxation Code section 4675(e), no sooner than one year following the recordation of the tax collector’s deed to the purchaser, the excess proceeds shall be distributed on order of the Board of Supervisors to the parties of interest who have claimed excess proceeds in the order of priority set forth in that section.

Two claims for excess proceeds were submitted. The claim from California Department of Health Care Services as a lienholder has priority over the claim based on title filed by Steven Plumlee pursuant to California Revenue & Taxation Code section 4675(e). The excess proceeds will be fully exhausted by the claim submitted from California Department of Health Care Services.

The Treasurer-Tax Collector’s Office has reviewed the claims, has consulted with County Counsel, and requests distribution as indicated below:

APNs	Total Excess Proceeds	Claimant	Claim Amount
101-110-020	\$40,893.12	California Department of Health Care Services	\$77,861.51
		Claim Total:	\$77,861.51
		Total amount of excess proceeds to be disbursed:	\$40,893.12

The County would distribute the funds after 90 days from your Board’s approval of the distribution, as long as no related litigation has been filed within those 90 days.

Fiscal and Facilities Impacts:

Budgeted: NA.

Special Instructions:

None

Attachments:

None

Authored by:

Bryan Fiebert, Operations Manager