



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: December 11, 2018
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s) Harry E. Hagen, CPA, CFIP, CGIP, CPFO, ACPFIM
Treasurer-Tax Collector (805)568-2490
Contact Info: Bryan Fiebert, Operations Manager (805) 568-2483
SUBJECT: Excess Proceeds from June 6, 2016 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(s). 118-020-013 and 118-020-022 to the parties of interest as follows:

Homer T. Hayward Lumber Company	\$39,669.66
Treasurer-Tax Collector	\$3,245.71
Internal Revenue Service	\$7,121.30
Luisito Dionisio	\$10,922.00

- b. Determine that the above action is not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378 of the CEQA Guidelines, because it is a governmental fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

On June 06, 2016, the Treasurer-Tax Collector sold Assessor’s Parcel Numbers 118-020-013 and 118-020-022 jointly at public internet auction. Excess proceeds totaled \$62,489.35. 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 06, 2016, the Treasurer-Tax Collector sold at public internet auction Assessor’s Parcel Numbers 118-020-013 and 118-020-022 jointly. Excess proceeds totaled \$62,489.35. 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 24, 2016. 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.

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
118-020-013	\$62,489.35	Homer T. Hayward Lumber Co.	\$39,669.66
118-020-022		Treasurer-Tax Collector	\$3,245.71
		Internal Revenue Service	\$7,121.30
		Luisito Dionisio	\$10,922.00
Claim Total:			\$60,958.67
Remaining Proceeds to General Fund:			\$1,530.68
Total:			\$62,489.35

The Treasurer-Tax Collector will notify the Auditor’s Office to transfer the remaining excess proceeds that were not claimed in the amount of \$1,530.68 to the General Fund. [Cal. Rev. & Tax. Code, § 4674.]

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: No. There is a positive impact on the General Fund. Excess proceeds claims are paid from funds held in trust. The remaining excess proceeds that were not claimed will be transferred to the General Fund per Rev. & Tax. Code § 4674.

Special Instructions:

None

Attachments:

None

Authored by:

Bryan Fiebert, Operations Manager

CC: