

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
BOARD ACTION SUMMARY**

DEPT: Treasurer / Tax Collector

BOARD AGENDA: 5.B.6  
AGENDA DATE: February 27, 2018

**SUBJECT:**

Approval of the Distribution of Excess Proceeds of \$93,136.65 from the November 6, 2015 Sale of Tax-Defaulted Properties

**BOARD ACTION AS FOLLOWS:**

**RESOLUTION NO. 2018-0099**

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow  
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

Noes: Supervisors: None


Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1)  Approved as recommended
- 2)  Denied
- 3)  Approved as amended
- 4)  Other:

**MOTION:**

ATTEST:

  
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

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CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

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**SUBJECT:**

Approval of the Distribution of Excess Proceeds of \$93,136.65 from the November 6, 2015 Sale of Tax-Defaulted Properties

**STAFF RECOMMENDATION:**

1. Authorize the Auditor-Controller's Office to issue checks totaling \$93,136.65 per the claim for excess proceeds submitted in accordance with Revenue and Taxation Code Section 4675.
2. Authorize the Treasurer-Tax Collector to hold distribution of \$197,523.66 for two parcels for further research and review per County Counsel.

**DISCUSSION:**

Each year, the Treasurer-Tax Collector sells, at public auction, real property for which taxes have gone unpaid for a period of five years. After the auction, the Treasurer-Tax Collector performs the following:

1. Records a deed for each parcel sold;
2. Notifies interested parties 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.

Twenty-one of the properties from the November 6, 2015 sale of tax-defaulted property had excess proceeds. Sixteen were disbursed per agenda item 2017-99 on March 7, 2017; two were disbursed per agenda item 2017-436 on August 8, 2017; and three parcels were held for additional research. One claim has complied with the request for additional documentation and two still require further information. The decision for the excess proceeds of \$197,523.66 on the remaining two parcels will be submitted later.

The listed claims for excess proceeds from the November 6, 2015 sale of tax-defaulted properties were submitted within a one-year period and are provided for the Board of Supervisors' approval pursuant to Revenue and Taxation Code Section 4675.

These claims, which have been reviewed by both the Treasurer-Tax Collector and County Counsel, establish the claimants' rights to the excess proceeds and provide the necessary documentation to substantiate the claims. We recommend that the Board of Supervisors authorize the following excess proceeds distribution:

APN	Amount Available	Claimant	Claim Amount	Recommend
024-028-003	\$ 93,136.65	Stanislaus Credit Control	\$ 5,984.87	\$ 5,984.87
		Global Discoveries on behalf of Victor Gallardo	\$ 46,555.00	\$ 43,575.89
		Global Discoveries on behalf of Kina Gallardo	\$ 46,555.00	\$ 43,575.89
3833 San Joaquin Ave, Denair		TOTAL	\$ 99,094.87	\$ 93,136.65
\$ 93,136.65		GRAND TOTAL	\$ 93,136.65	

**POLICY ISSUE:** This request is being made in accordance with Part 8, Chapter 1.3, Sections 4675 and 4676 of Revenue and Taxation Code, which outlines the process and requirements regarding the distribution of proceeds from the sale of tax-deeded property. The County has complied with the required provisions identified in this chapter.

**FISCAL IMPACT:**

There is no fiscal impact associated with the recommended action as this is a request to pay out funds held in trust since November 6, 2015.

**BOARD OF SUPERVISORS' PRIORITY:**

Approval of this agenda item will facilitate the effective distribution of excess tax sale proceeds and supports the Board's priority of *Delivering Efficient Public Services and Community Infrastructure*.

**STAFFING IMPACT:**

There is no staffing impact associated with this agenda item; existing staff will administer the distribution of excess proceeds.

**CONTACT PERSON:**

Lauren Klein, CPA, Interim Treasurer-Tax Collector Telephone: (209) 525-4463