



# COUNTY OF HUMBOLDT

For the meeting of: 2/10/2026

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File #: 26-80

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**To:** Board of Supervisors

**From:** Auditor-Controller

**Agenda Section:** Consent

**Vote Requirement:** Majority

**SUBJECT:**

Distribution of Excess Proceeds from Tax Auction of June 2023

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the distribution of excess proceeds resulting from the June 2023 of parcels listed on Attachment 1 to the claimants and in the amounts listed for each parcel; and
2. Direct the Clerk of the Board to provide the Humboldt County Auditor-Controller's Office with one (1) fully executed certified copy of the Board order related to this item.

**STRATEGIC PLAN:**

The recommended actions support the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

During June 2023, the Humboldt County Treasurer-Tax Collector's Office sold a number of delinquent property tax parcels using an internet-based public auction website. The date of recordation of the last tax deeds for this auction was June 30, 2023. Some of the parcels sold for more than the amount required to pay the parcel's back taxes and the share of the cost in preparing for and conducting the auction. This excess of sales price over taxes and expenses is referred to as excess proceeds and is available in priority to: lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority; and any person with title of record to all of or any portion of the property prior to the recordation of the tax deed to the purchaser. These claimants, or parties of interest, have one (1) year from the date of the recordation of the tax deed to the purchaser to file a claim for excess proceeds.

The Humboldt County Auditor-Controller’s Office has completed a review of the claims for excess proceeds and recommends distribution as shown in Attachment 1. Upon the Board’s approval of this distribution schedule, the proceeds will be held an additional ninety (90) days to allow for protests or competing claims.

**SOURCE OF FUNDING:**

Fund 3680 - Delinquent Tax Sales

**FINANCIAL IMPACT:**

<b>Expenditures (3680)</b>	<b>FY25-26 Adopted</b>
Budgeted Expenses	\$27,284.82
<b>Total Expenditures</b>	<b>\$27,284.82</b>
<b>Funding Sources (3680)</b>	<b>FY25-26 Adopted</b>
Use of Fund Balance (3680)	\$27,284.82
<b>Total Funding Sources</b>	<b>\$27,284.82</b>

The claims recommended for payment represent Twenty-Seven Thousand Two Hundred Eighty-Four Dollars and Eighty-Two Cents (\$27,284.82) from the June 2023 tax auction. Forty-Five Thousand Eight Hundred Fifty Dollars and Fifty-One Cents (\$45,850.51) will remain after resolution of the excess proceeds claims recommended for payment, this amount will be transferred to the property tax loss reserve fund (3010). The total disbursement is Seventy-Three Thousand Thirty-Seven Dollars and Sixty-Nine Cents (\$73,037.69) of excess proceeds from the June 2023 tax auction.

**STAFFING IMPACT:**

Approval of the recommended distribution of excess proceeds from the June 2023 tax auction will not impact current staffing levels.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board may choose to reject any or all the recommended claims, whereupon the claimants would have ninety (90) days in which to appeal that rejection.

**ATTACHMENTS:**

1. Recommended Distribution of Excess Proceeds

**PREVIOUS ACTION/REFERRAL:**

Meeting of: None

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