



# COUNTY OF HUMBOLDT

For the meeting of: 10/15/2019

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File #: 19-1349

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**To:** Board of Supervisors

**From:** Auditor/Controller

**Agenda Section:** Consent

**SUBJECT:**

Distribution of Excess Proceeds from Tax Auction of March 2018

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the distribution of excess proceeds resulting from the March 2018 public auction of parcels listed on Attachment A to the claimants and in the amounts listed for each parcel.

**SOURCE OF FUNDING:**

Excess proceeds from the tax auction of March 2018 held in fund 3680 - Delinquent Tax Sales Trust

**DISCUSSION:**

During March 2018, 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 March 23, 2018. 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: (1) claimants who have a recorded lien against the property with priority given to the earliest recorded lien; and (2) the last owner(s), or assessee(s), prior to the sale. 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 corresponding to the March 23, 2018 recordation date and has presented a recommended distribution in Attachment A.

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.

**FINANCIAL IMPACT:**

The claims currently recommended for payment represent One Hundred Fifty-Five Thousand Six Dollars and Forty-Four Cents (\$155,006.44) of excess proceeds from the March 2018 sales. If tax

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auction funds remain after resolution of all excess proceeds, those claims will be transferred to the property tax loss reserve fund (3010).

STRATEGIC FRAMEWORK:

The recommended action supports the Board of Supervisors' Strategic Framework by managing county resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

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

ATTACHMENTS:

Attachment A - Recommended Distribution of Excess Proceeds

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A