



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

**C-2**

For the meeting of: July 18, 2017

Date: June 30, 2017

To: Board of Supervisors

From: Joseph Mellett, Auditor-Controller **MSM**

Subject: Distribution of Excess Proceeds from Tax Sale of April 22-25, 2016

**RECOMMENDATION(S):** That the Board of Supervisors approve the distribution of the excess proceeds resulting from the April 22-25, 2016, public auction of parcels listed on Attachment A to the claimants and in the amounts listed for each parcel.

**SOURCE OF FUNDING:** This money is proceeds from a tax auction held in fund 3680: Delinquent Tax Sales Trust until disposition.

**DISCUSSION:** During April 22-25, 2016, Treasurer-Tax Collector John Bartholomew 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 23, 2016. Some of the parcels sold for more than the amount required to pay the parcel's back taxes and its share of the cost of 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 year from the date of the recordation of the tax deed to the purchaser to file a claim for excess proceeds.

The Auditor-Controller has completed a review of the claims for excess proceeds congruent to the June 23, 2016, recordation date and has presented a recommended distribution in Attachment A.

Prepared by: Joseph Mellett, Auditor-Controller

CAO Approval 

**REVIEW:**

Auditor \_\_\_\_\_ County Counsel **Sm** Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

**TYPE OF ITEM:**

☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor **Fennell**

Seconded by Supervisor **Wilson**

And unanimously carried by those members present,

The Board hereby adopts the recommended action contained in this report.

**PREVIOUS ACTION/REFERRAL:**

Board Order No. \_\_\_\_\_

Meeting of: \_\_\_\_\_

Dated: **July 18, 2017**  
Kathy Hayes, Clerk of the Board

By: 

DISCUSSION (continued):

Upon approval by your Board of this distribution schedule, the proceeds will be held an additional ninety days to allow for protests or competing claims.

FINANCIAL IMPACT: The claims currently recommended for payment represent \$76,010.51 of excess proceeds from the April 2016 sales. Whatever tax auction funds remain after resolution of all excess proceeds claims will be transferred to the tax losses reserve fund (3010). Effective management of the tax trust funds is consistent with your Board's Strategic Framework in that these resources are available to ensure sustainability of services and build reserve balances.

OTHER AGENCY INVOLVEMENT: The Auditor-Controller prepared this report and the recommended distributions on Attachment A with assistance and guidance from County Counsel and the Treasurer-Tax Collector.

ALTERNATIVES TO STAFF RECOMMENDATIONS: Your Board could choose to reject any or all of the recommended claims, whereupon the claimants would have ninety days in which to appeal that rejection.

ATTACHMENTS: Attachment A – Recommended Distribution of Excess Proceeds.

**COUNTY OF HUMBOLDT**

**ATTACHMENT "A"**

**RECOMMENDED DISTRIBUTION OF EXCESS PROCEEDS  
FROM TAX SALES OF APRIL 22 - 25, 2016**

<b><u>Parcel Number</u></b>	<b><u>Name</u></b>	<b><u>Amount</u></b>
053-141-037	Humboldt County Revenue Recovery	\$10,269 21
053-141-037	Humboldt County Dept of Child Support	10,718 14
109-171-045	Antonio & Medelita Manares	111 68
109-301-007	Silverado 10, Inc	143 05
109-341-037	Michael A Soto	725 11
109-341-037	Gerrie L Soto	725 11
110-231-038	Nicholas S Foster	175 22
111-011-027	Andreas Hahn & Jennifer Childress	5,271 11
111-111-058	William P Hargraves Jr	3,666 58
111-201-031	Lloyd E Faust	9,907 43
111-221-026	Robert J Guilford, Trustee of the Survivors Tr UA The Guilford Trust	32,159 87
111-142-010	Steven & Christine Bailey	<u>2,138 00</u>
	Total	<u><u>\$76,010 51</u></u>