



Board Agenda Item 19

DATE: July 9, 2024

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Revised Distribution of Excess Proceeds Resulting from 2022 Sale of Tax-Defaulted Property (APN 053-322-06)

RECOMMENDED ACTION(S):

Approve Resolution revising the distribution of excess proceeds resulting from the March 2022 sale of tax-defaulted property identified by Assessor's Parcel Number (APN) 053-322-06 in the aggregate total amount of \$19,321.64.

On May 21, 2024, your Board adopted Resolution 24-172 distributing the excess proceeds from the sale of tax-defaulted properties that was conducted on March 11-14, 2022 (2022 Tax Sale). That distribution included an order to pay a total of \$19,321.64 on two claims for excess proceeds from Tax Sale item #113, APN 053-322-06, including \$10,572.02 to claimant Patricia A. Ramirez, DBA Albert Ramirez Bail Bonds (Ramirez), as a lienholder, and \$8,749.62 to claimant Alan A. Spolsdoff, as titleholder. One week after your Board adopted that resolution, and before the excess proceeds were distributed, Ramirez informed the Auditor-Controller/Treasurer-Tax Collector's office (AC/TTC) that their lien had been satisfied. They subsequently submitted documentation of that satisfaction and a formal withdrawal of their claim. The purpose of this item is to revise the distribution so that Spolsdoff receives all \$19,321.64 of the excess proceeds from the property. This item pertains to a location in District 4.

ALTERNATIVE ACTION(S):

Revenue and Taxation Code section 4675, subdivision (e), requires the Board to distribute excess proceeds. The Board may direct staff to return with additional information before approving the recommended resolution.

FISCAL IMPACT:

The 2022 Tax Sale excess proceeds are the remaining proceeds after all delinquent taxes, penalties, costs, and fees have been collected by the County of Fresno. The recommendation only revises the distribution of the same funds already approved for distribution by your Board for one parcel that was sold. Therefore, approval of the recommended action will not have any fiscal impact.

DISCUSSION:

On May 21, 2024, the AC/TTC came to your Board with a recommendation for the distribution of all excess proceeds from the 2022 Tax Sale. For Tax Sale Item 113, APN 053-322-06, there was a total of \$19,321.64 in excess proceeds, and there were two claimants, including Ramirez, who claimed \$10,572.02 as a lienholder, and Spolsdoff who claimed the entirety of the excess proceeds as titleholder to the property before the 2022 Tax Sale. The recommended distribution was to grant Ramirez's claim in the amount of

\$10,572.02, and to partially grant Spolsdoff's claim in the amount of \$8,749.62, which is what would remain of the excess proceeds from the property after granting Ramirez's claim. The AC/TTC recommended granting Ramirez's claim because, under Revenue and Taxation Code section 4675, subdivision (e)(1), lienholder claims take priority over titleholder claims. Your Board approved the recommendation and adopted Resolution 24-172.

Resolution 24-172 required the AC/TTC to wait the 90-day period described in Revenue and Taxation Code section 4675, subdivision (d), before paying any claims.

On May 29, 2024, the week after your Board adopted Resolution 24-172 and before any claims were paid, Ramirez informed the AC/TTC office that their lien had been satisfied as of January 18, 2023, and that they would like to withdraw their claim for the excess proceeds from the property. Before bringing this item to your Board, the AC/TTC also obtained documentation and a written confirmation from Ramirez that their lien was satisfied, as well as a formal withdrawal of their claim.

Because the Ramirez lien has been satisfied and withdrawn, all the excess proceeds from the 2022 Tax Sale of the property, in the full amount of \$19,321.64 may be granted to Alan A Spolsdoff on his claim. The AC/TTC recommends that your Board do so.

On June 12, 2024, the AC/TTC mailed notice to Spolsdoff that his claim would come before the Board for decision on this date.

REFERENCE MATERIAL:

BAI #20, May 21, 2024

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution
On file with Clerk - Albert Ramirez Bail Bonds Cover Letter
On file with Clerk - Acknowledgment of Satisfaction of Judgement

CAO ANALYST:

Paige Benavides