



# Board Agenda Item 17

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DATE: January 7, 2020

TO: Board of Supervisors

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

SUBJECT: Approval of Claimants' Rights to Excess Proceeds Related to Tax Sale Item 144 (APN 140-120-06) and Item 396 (APN 510-060-30) Resulting from 2016 Sale of Tax Defaulted Properties

RECOMMENDED ACTION(S):

**Approve one (1) resolution granting nine (9) claims for excess proceeds, and ordering distribution after the 90-day waiting period.**

The excess proceeds are the remaining proceeds from the 2016 Tax Sale that the Board approved on December 15, 2015, and that the ACTTC conducted on March 4-7, 2016. The recommended grant of nine (9) claims for excess proceeds is based on the Board's determination after consideration of documents provided by claimants related to tax sale item 144 (APN 140-120-06) and item 396 (APN 510-060-30) at the December 10, 2019 meeting of the Board of Supervisors. This item is countywide.

ALTERNATIVE ACTION(S):

There are no alternative actions. Revenue and Taxation Code section 4675, subdivision (e), requires the Board to distribute excess proceeds from the sale of tax-defaulted property.

FISCAL IMPACT:

The excess proceeds from the County's 2016 sale of tax defaulted properties are the remaining proceeds after all taxes, penalties, costs, and fees have been paid to the County of Fresno for each property that was sold. Excess proceeds not claimed, will be distributed to the County's General Fund under revenue and Taxation Code section 4674. An amount not to exceed \$10,537.57 will fiscally impact the County's General Fund as a one-time revenue increase if these claims are granted.

DISCUSSION:

On November 5, 2019, the Auditor-Controller/Treasurer-Tax Collector (ACTTC) presented a recommendation for the disposition of all the claims for excess proceeds from the County's 2016 sale of tax-defaulted property. Claimants and representatives of claimants for excess proceeds for tax sale item 144 (APN 140-120-06) and item 396 (APN 510-060-30) appeared and raised preliminary objections to the recommended action for those items. Your Board continued the hearing on those two items to December 10, 2019.

Claimants and representatives of claimants for excess proceeds for tax sale item 144 (APN 140-120-06) and item 396 (APN 510-060-30) appeared during the December 10, 2019 meeting of the Board of Supervisors with additional documentation in support of their respective claims. Your Board determined these documents to be sufficient to establish the claimant's rights to the excess proceeds.

Payments for claims granted under the recommended resolution total \$108,770.42. The excess proceeds would be disbursed after a 90-day waiting period following the approval of the resolution, which is the limitation period for lawsuits challenging this Board action, as provided in Revenue and Taxation Code Section 4675, subdivision (g).

REFERENCE MATERIAL:

BAI #4, December 10, 2019  
BAI # 22, November 5, 2019  
BAI #21, August 21, 2018  
BAI #22, January 31, 2017

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution

CAO ANALYST:

Debbie Paolinelli