



Agenda Date: 2/15/2005
Agenda Placement: 6L

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Marcia Hull - Treasurer-Tax Collector
Treasurer-Tax Collector
REPORT BY: Linda A Jensen, Tax Collections Manager, 253-4585
SUBJECT: Authorization to release certain excess proceeds from the Tax Collector's last public auction.

RECOMMENDATION

Treasurer-Tax Collector requests authorization to release excess proceeds on certain parcels sold in the last tax-delinquent property auction.

EXECUTIVE SUMMARY

The authorization to release the excess proceeds pertaining to the three remaining tax-delinquent parcels sold at the last property auction is being sought. Appropriate research has been completed on these three parcels.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	Excess proceeds from the sale of tax-delinquent parcels are held in a trust fund until disbursement.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	A balance of \$404.85 from the proceeds pertaining to parcel No. 019-501-001-000 will be deposited into the General Fund upon the Board authorizing the recommended action.
Consequences if not approved:	Claimants may take recourse.
Additional Information:	None

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

On March 1, 2003 the Napa County Tax Collector conducted a public auction to sell certain parcels which were delinquent in paying property taxes for five or more years. After payment of taxes and allowable expenses due on the respective parcels, a notice of excess proceeds was published within the timeframe prescribed in the California Revenue and Taxation code. A one year mandatory waiting period on all claims began on the date of recordation of successful bid.

At the conclusion of the waiting period, this Office, along with the County Counsel, conducted appropriate research to validate and prioritize the claims received. The attached claims have been sufficiently researched and await authorization from the Board for the release of the excess proceeds pertaining to each of the parcels.

SUPPORTING DOCUMENTS

A . Claims for Excess Proceeds

CEO Recommendation: Approve

Reviewed By: Lorenzo Zíalcita