



Agenda Date: 2/8/2005  
Agenda Placement: 60

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Marcia Hull - Treasurer-Tax Collector  
Treasurer-Tax Collector  
**REPORT BY:** Marcia Hull, Treasurer-Tax Collector, 253-4327  
**SUBJECT:** Authorization to release certain excess proceeds from the Tax Collector's last public auction.

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### **RECOMMENDATION**

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

### **EXECUTIVE SUMMARY**

The authorization to release the excess proceeds pertaining to three tax-delinquent parcels sold at the last property auction is being sought. Appropriate research has been completed on these three parcels. Three other parcels each have complication issues which have not allowed diligent research to be concluded in time for this meeting. Action relating to these latter three parcels will have to be taken up at a later Board meeting.

### **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 \$1,264.79 from the proceeds pertaining to the third parcel (No. 032-260-007-000) 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. There is no timeframe set in law for processing these claims. Although this Office strives to attend to these claims in a reasonable timeframe, that is not always possible. Normally, we would wait and bring all the claims to the Board to be released at the same time, but several of the claims have proven to be challenging.

The following claims have been sufficiently researched and await authorization from the Board for the release of the excess proceeds pertaining to each of the parcels:

Parcel No. 019-352-002-000  
Excess Proceeds: \$17,503.09  
Claimant: Louise D. Woods for \$17,503.09

Parcel No. 019-471-011-000  
Excess Proceeds: \$13,436.25  
Claimant: James R Shawhan for \$13,436.25

Parcel No. 032-260-007-000  
Excess Proceeds: \$3,021.52  
Claimant: Circle Oaks Homes Association for \$1,756.73  
(Balance of \$1,264.79 to Napa County General Fund)

### **SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Lorenzo Zíalcita