



Agenda Date: 6/5/2007
Agenda Placement: 6EE

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tamie Frasier for Marcia Hull - Treasurer-Tax Collector
Treasurer-Tax Collector
REPORT BY: Tamie Frasier, Assistant Treas/Tax Collector, 253-4328
SUBJECT: Authorization to release certain excess proceeds from the Tax Collector's public auction of January 28, 2006.

RECOMMENDATION

Treasurer-Tax Collector requests authorization to release excess proceeds on certain parcels sold in the tax-delinquent property auction of January 28, 2006.

EXECUTIVE SUMMARY

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

FISCAL IMPACT

Is there a Fiscal Impact? No

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 January 28, 2006 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 the recordation of the successful bid.

At the conclusion of the waiting period, this Office, along with County Counsel, conducted appropriate research to validate and prioritize the claims received.

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. 016-253-009
Excess Proceeds: \$10,448.57
Claimant: State of California Franchise Tax Board

Parcel No. 016-253-010
Excess Proceeds: \$6,704.04
Claimant: State of California Franchise Tax Board

Parcel No. 016-262-014
Excess Proceeds: \$5,722.81
Claimant: Evelyn B Harris

Parcel No. 016-262-014
Excess Proceeds: \$5,722.81
Claimant: Charles E Ball

Parcel No. 016-262-014
Excess Proceeds: \$2,861.40
Claimant: Diana Kalogerou

Parcel No. 019-461-025
Excess Proceeds: \$23,686.15
Claimant: Estate of Leslie R or S Madge Peters

Parcel No. 020-272-001
Excess Proceeds: \$45,753.85
Claimant: Gerald T Griffin

Parcel No. 032-300-009
Excess Proceeds: \$6,451.85
Claimant: Circle Oaks Homes Association

Parcel No. 032-300-009
Excess Proceeds: \$8,109.91
Claimant: Dennis Bartlett

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Molly Rattigan