RESOLUTION NO. 2024-117

RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS RESCINDING THE PORTION OF RESOLUTION NO. 2024-35 RELATED TO APN 0056-115-040 AND ACCEPTING THE CLAIM FOR EXCESS PROCEEDS FROM A TAX DEFAULT SALE AND AUTHORIZING THE AUDITOR-CONTROLLER TO DISTRIBUTE THE EXCESS PROCEEDS

WHEREAS, as authorized by Solano County Board of Supervisors' Resolution No. 2022-21, the Solano County Treasurer/Tax Collector/County Clerk ("Tax Collector") conducted a tax default sale on May 10-12 and June 15-16, 2022, selling ten properties at public auction on the internet; and

WHEREAS, the Tax Collector received proceeds in excess of the sums owed the Tax Collector on eight of the properties sold; and

WHEREAS, California Revenue and Taxation Code section 4675 provides that claimants have one year to file a claim for excess proceeds received in a tax-default sale; and

WHEREAS, with respect to parcel APN 0056-115-040 the excess proceeds amounted to $285,076.07, before the Tax Collector incurred costs of $379.79, for which River Denning filed a timely claim on behalf of the Denning River Trust but was unable to provide sufficient documentation that the Trust had a valid legal claim for the residual amount of $284,696.28; and

WHEREAS, in accordance with law, the Solano County Auditor-Controller notified Mr. Denning that on April 9, 2024, the Board of Supervisors would consider a resolution distributing the excess proceeds from the Tax Collector's public auction and sale of tax defaulted properties; and

WHEREAS, on April 9, 2024, the BOS approved the Resolution rejecting the claim submitted by River Denning on behalf of the Denning River Trust and authorized the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of $379.79 for its administrative costs and to the County of Solano in the residual amount of $284,696.28; and

WHEREAS, on June 6, 2024, Mr. Denning, acting through counsel for purposes of appealing his claim, submitted sufficient documentation in support of the claim for excess proceeds on behalf of the Lisa Marie Center 2008 Revocable Living Trust, River Denning as Trustee and therefore, should be entitled to distribution of the residual amount of $284,696.28.

RESOLVED, the Solano County Board of Supervisors rescinds that portion of Resolution 2024-35 related to APN 005-115-040 and orders distribution of excess proceeds as follows:

The Board (1) accepts the claim submitted by River Denning, Trustee on behalf of Lisa Marie Center 2008 Revocable Living Trust and (2) authorizes the Auditor-Controller to distribute the residual amount of $284,696.28 to River Denning, Trustee on behalf of Lisa Marie Center 2008 Revocable Living Trust.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on June 25, 2024, by the following vote:

AYES:	SUPERVISORS	Hannigan, Brown, Vasquez and Chair Mashburn
NOES:	SUPERVISORS	None
EXCUSED:	SUPERVISORS	Williams

Mitch H. Mash

MITCH H. MASHBURN, Chair
Solano County Board of Supervisors

ATTEST:
BILL EMLEN, Clerk
Board of Supervisors

By: Alicia Draves

Alicia Draves, Chief Deputy