

RESOLUTION NO. 2024-

RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS ACCEPTING THE CLAIMS FOR EXCESS PROCEEDS FROM TAX-DEFAULT SALES AND AUTHORIZING DISTRIBUTION OF 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 (10) 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 (8) 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 0046-340-050** the excess proceeds amount to \$48,068.85. No party submitted a claim for the excess proceeds on the parcel. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$307.83, the County of Solano is entitled to the residual amount of \$47,761.02.

WHEREAS, with respect to parcel **APN 0051-040-400**, the excess proceeds amount to \$32,275.55. Dong Yoo on behalf of the City of Vallejo, Code enforcement submitted a valid and timely lienholder's claims totaling \$1,632.00 based on two (2) notice of lien assessments recorded on the following dates: September 9, 2021, and March 11, 2022. Waqar Khan submitted a timely claim, however the claim did not include any proof of claimant's right to any portion of excess proceeds. Absent any supporting documentation, Waqar Khan is not able to recover as a former owner of the property or as a "lienholder of record" or under Revenue and Taxation Code § 4675(e)(1). After the Tax Collector recovers its administrative costs on the parcel in the amount of \$379.79, the City of Vallejo Code Enforcement is entitled to \$1,632.00 and the County of Solano is entitled to the residual amount of \$30,263.76.

WHEREAS, with respect to parcel **APN 0052-080-090**, the excess proceeds amount to \$7.00. The Tax Collector did not submit a claim for any administrative costs on the parcel. Thus, the County of Solano is entitled to the residual amount of \$7.00.

WHEREAS, with respect to parcel **APN 0052-172-010** the excess proceeds amount to \$34,236.91. The Tax Collector incurred \$343.81 in administrative costs on the parcel. Lina Wardlaw submitted a timely claim for the residual amount based on the Tax Deed, recorded May 20, 2008, which listed GPLC0052-172-010LLC as the purchaser. However, the claimant did not provide proof of authority to make a claim on behalf of the business. Therefore, she cannot recover excess proceeds. The Tax Collector has a right to collect its administrative costs on the parcel in the amount of \$343.81 and the County of Solano is entitled to the residual amount of \$33,893.10.

WHEREAS, with respect to parcel **APN 0055-105-080** the excess proceeds amount to \$198,865.72. The Tax Collector incurred \$415.75 in administrative costs on the parcel. Murphy Medical Transportation, Inc. filed a valid and timely lienholder's claim in the amount of \$9,131.57, based on a recorded Abstract of Judgment against Peter Heotes recorded on January 4, 2019 (\$6,140 judgment, plus \$142 in costs, plus interest calculated at 10% per annum pursuant to Code of Civil Procedure § 685.010(a)). Elaine Ercolini filed a timely and valid claim on behalf of Anntraud Heotes for one quarter interest in the residual amount. Cynthia A. Heotes filed timely and valid claims for three quarters interest in the residual amount. The Tax Collector has a right to collect its administrative costs on the parcel in the amount of \$415.75. Murphy Medical Transportation, Inc. is entitled to \$9,131.57. Anntraud Heotes is entitled to \$49,612.49 [1/4 of the residual amount] and

Cynthia A. Heotes is entitled to \$139,705.91. [3/4 of the residual amount, minus \$9,131.57 paid to Murphy Medical Transportation, Inc.].

WHEREAS, with respect to parcel **APN 0056-115-040** the excess proceeds amount to \$285,076.07.

The Tax Collector incurred \$379.79 in costs on the parcel. River Denning filed a timely claim on behalf of the Denning River Trust. The Court Order Appointing Trustee, submitted by Claimant in support of a residual claim, does not specifically include this parcel as part of the trust. Therefore, we have determined that this is not a valid claim. Solano County DCSS filed a timely lienholder's claim for \$5,155.27 based on an Abstract of Support Judgment. However, this claim was subsequently withdrawn. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$379.79, the County of Solano is entitled to the residual amount of \$284,696.28.

WHEREAS, with respect to parcel **APN 0062-010-390** the excess proceeds amount to \$16,244.45. No party submitted a claim for the excess proceeds on the parcel. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$307.83, the County of Solano is entitled to the residual amount of \$15,936.62.

WHEREAS, with respect to parcel **APN 0062-010-400** the excess proceeds amount to \$8.00. No party submitted a claim for the excess proceeds on the parcel. The Tax Collector did not submit a claim for any administrative costs on the parcel. Thus, the County of Solano is entitled to the residual amount of \$8.00.

RESOLVED, the Solano County Board of Supervisors orders distribution of excess proceeds as follows:

1. APN 0046-340-050

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$307.83 for its administrative costs and to the County of Solano in the residual amount of \$47,761.02.

2. APN 0051-040-400

The Board (1) accepts the claim of Dong Yoo on behalf of the City of Vallejo in the amount of \$1,632; and (2) authorizes 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 \$30,263.76.

3. APN 0052-080-090

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the County of Solano in the residual amount of \$7.00.

4. APN 0052-172-010

The Board (1) rejects the claim submitted by Lina Wardlaw and (2) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$343.81 for its administrative costs and to the County of Solano in the residual amount of \$33,893.10.

5. APN 0055-105-080

The Board (1) accepts the claim submitted by Murphy Medical Transportation, Inc. in the amount of \$9,131.57; and (2) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$415.75 for its administrative costs; and to distribute the residual amount

of \$189,318.40 as follows: \$49,612.49 to Anntraud Heotes and \$139,705.91 to Cynthia A. Heotes.

6. APN 0056-115-040

The Board (1) rejects the claim submitted by River Denning on behalf of the Denning River Trust and (2) authorizes 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.

7. APN 0062-010-390

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$307.83 for its administrative costs and to the County of Solano in the residual amount of \$15,936.62.

8. APN 0062-010-400

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the County of Solano in the residual amount of \$8.00.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on April 9, 2024, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

EXCUSED: SUPERVISORS _____

MITCH H. MASHBURN, Chair
Solano County Board of Supervisors

ATTEST:

BILL EMLEN, Clerk
Board of Supervisors

By: _____
Alicia Draves, Chief Deputy Clerk