

RESOLUTION NO. 2017 - 176

**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. 2016-18, the Solano County Treasurer/Tax Collector/County Clerk ("Tax Collector") conducted a tax default sale on June 1, 2 and 3, 2016, selling seven (7) properties at public auction on the internet; and

Whereas, the Tax Collector received proceeds in excess of the sums owed the Tax Collector on seven (7) 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, the Tax Collector received claims for excess proceeds on four (4) of the properties sold; and

Whereas, with respect to parcel **APN 0044-050-210**, the excess proceeds amount to \$1,315.40. 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 \$276.19, the County of Solano is entitled to the residual amount of \$1,039.21.

Whereas, with respect to parcel **APN 0044-190-070** the excess proceeds amount to \$21,240.24. Four timely and valid claims were received for a quarter interest in the residual amount: (1) George J. Dawson Trustee of the George J. Dawson Revocable Trust; (2) Elbert Dawson, (3) Cathy J. Canaday, and (4) Lisa Ann Levering, as previous owners. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$454.67, the claimants are entitled to 25% each of the residual amount, or \$5,196.39 each.

Whereas, with respect to parcel **APN 0051-370-060**, the excess proceeds amount to \$145,531.42. The Franchise Tax Board submitted a timely and valid lienholder's claim for \$4,403.98, based on a certificate of tax due and delinquency recorded May 6, 2008. Karen Ang, with the City of Vallejo, Code Enforcement, submitted two timely claims totaling \$17,009.00, based on two recorded liens. However, only one claim, in the amount of \$13,869.00, is valid because the date of recordation of the lien (2/19/2014) occurred prior to the recordation of the Tax Collector's deed to the purchaser at the tax sale (6/23/2016). The other claim is invalid as the lien was recorded on September 13, 2016, well after the recordation of the Tax Collector's deed to the purchaser at the tax sale (6/23/2016 and Revenue and Taxation Code § 4675). Dong Yoo, with the City of Vallejo, Code Enforcement submitted three timely claims totaling \$6,005.00, based on three liens. However, only one claim for \$875.00 is valid because it is the only lien that has been recorded. Two of the three liens were not recorded. Therefore, the city is not able to recover this portion of its claim, as a "lienholder of record" under Revenue and Taxation Code § 4675(e)(1). Nadim Rehman submitted timely claims for \$1,670.28 and the residual amount. However, the claims are not valid because they are not based on a lienholder's claim or title of record recorded before recordation of the tax deed to the purchaser. Sam Dimaio submitted a timely claim for the residual amount. The Tax Collector recovers its administrative costs on the parcel in the amount of \$484.39. The Franchise Tax Board is entitled to \$4,403.98, City of Vallejo is entitled to \$14,744.00, and Sam Dimaio is entitled to the residual amount of \$125,899.05; and

Whereas, with respect to parcel **APN 0052-491-670**, the excess proceeds amount to \$67,134.58. Waterstone Owners Association submitted a valid and timely claim for the residual amount, based on a trustee's deed upon sale recorded February 10, 2011. The Tax Collector has a right to recover its administrative costs on the parcel in the amount of \$305.93 and Waterstone Owners Association is entitled to the residual amount of \$66,828.65; and

Whereas, with respect to parcel **APN 0054-011-510**, the excess proceeds amount to \$44.32. No party submitted a claim for the excess proceeds on the parcel. The Tax Collector did not incur any administrative costs on the parcel, thus, the County of Solano is entitled to the residual amount of \$44.32; and

Whereas, with respect to parcel **APN 0054-011-530** the excess proceeds amount to \$14.74. No party submitted a claim for the excess proceeds on the parcel. The Tax Collector did not incur any administrative costs on the parcel, thus, the County of Solano is entitled to the residual amount of \$14.74; and

Whereas, with respect to parcel **APN 0074-110-490** the excess proceeds amount to \$45,485.44. Two parties submitted timely claims for the residual amount: Andrew C. Metcalf, Agent for Richard J. Sarro and Richard J. Sarro. Subsequently, the claim submitted by Andrew C. Metcalf, Agent for Richard J. Sarro, was withdrawn. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$276.19, Richard J. Sarro, is entitled to the remaining proceeds in the amount of \$45,209.25.

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

1. APN 0044-050-210

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$276.19 for its administrative costs and to the County of Solano in the residual amount of \$1,039.21.

2. APN 0044-190-070

The Board (1) accepts the claim of George J. Dawson, Trustee of the George J. Dawson Revocable Trust, Elbert Dawson, Cathy Canaday and Lisa Ann Levering for the excess proceeds; and (2) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$454.67 for its administrative costs and to each of the claimants in the amount of \$5,196.39 each.

3. APN 0051-370-060

The Board (1) accepts the claim of the Franchise Tax Board for excess proceeds; (2) accepts one claim of Karen Ang, City of Vallejo, Code Enforcement (\$13,869.00) for excess proceeds and denies the second claim (\$3,140.00); (3) accepts one claim of Dong Yoo, City of Vallejo, Code Enforcement (\$875.00) for excess proceeds and denies the remaining two claims (\$1,990.00 and \$3,140.00); (4) accepts the claim of Sam Dimaio for excess proceeds; (5) denies the claims of Nadim Rehman and (6) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$484.39 for its administrative costs, to the Franchise Tax Board in the amount of \$4,403.98, to City of Vallejo in the amount of \$14,744.00, and to Sam Dimaio in the residual amount of \$125,899.05.

4. APN 0052-491-670

The Board (1) accepts the claim of Waterstone Owners Association for excess proceeds; and (2) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$305.93 for its administrative costs and to Waterstone Owners Association in the remaining amount of \$66,828.65.

5. APN 0054-011-510

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the County of Solano in the residual amount of \$44.32

6. APN 0054-011-530

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the County of Solano in the residual amount of \$14.74.

7. APN 0074-110-490

The Board (1) accepts the claim of Richard J. Sarro for excess proceeds; and (2) authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$276.19, for its administrative costs and to Richard Sarro in the residual amount of \$45,209.25.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on September 12, 2017, by the following vote:

AYES:	SUPERVISORS	<u>Hannigan, Brown, Spering, Thomson</u> <u>and Chair Vasquez</u>
NOES:	SUPERVISORS	<u>None.</u>
EXCUSED:	SUPERVISORS	<u>None.</u>



JOHN M. VASQUEZ, Chair
Solano County Board of Supervisors

ATTEST:
BIRGITTA E. CORSELLO, Clerk
Solano County Board of Supervisors

By: 

Jeanette Neiger, Chief Deputy Clerk