

RESOLUTION NO. 2025-

RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS ACCEPTING CLAIMS FOR EXCESS PROCEEDS FROM TAX-DEFAULTED PROPERTY SALES AND AUTHORIZING DISTRIBUTION OF EXCESS PROCEEDS PURSUANT TO CALIFORNIA REVENUE AND TAXATION CODE SECTIONS 4671 THROUGH 4676

WHEREAS, as authorized by Solano County Board of Supervisors' Resolution No. 2022-212 and 2023-23, the Solano County Treasurer/Tax Collector/County Clerk ("Tax Collector") conducted a tax default sale on February 8-9, 2023, March 28-29, 2023 and May 9-11 2023, selling twenty-three (23) properties at public auction on the internet; and

WHEREAS, the Tax Collector received proceeds in excess of the sums owed the Tax Collector on three (3) of the properties sold; and

WHEREAS, On March 25, 2025, the Solano County Board of Supervisors ("Board") adopted a resolution authorizing the distribution of excess proceeds for one parcel (APN 0075-091-350); and

WHEREAS, the Board now seeks to resolve the distribution of excess proceeds for the remaining two parcels (APN 0109-270-100 and APN 0141-010-090);

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 0109-270-100** the excess proceeds amount to \$907,920.21. Several interested parties submitted individual claims for the excess proceeds on the parcel. In addition, Jack Sunseri submitted a claim on behalf of himself and other interested parties. Mr. Sunseri requests that the total amount of excess proceeds be distributed to him, with the assurance that all owners with valid claims, will receive their share of the excess proceeds. If approved, Mr. Sunseri agrees to indemnify the County from any and all future claims related to the distribution of proceeds for APN0109-270-100. Based on the foregoing, the excess proceeds are recommended to be distributed to Claimant Jack Sunseri, who will then distribute all owners of interest their share of the excess proceeds. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$2,996.39, Mr. Sunseri, on behalf of himself and other interested parties, is entitled to the residual amount of \$904,923.82.

WHEREAS, with respect to parcel **APN 0141-010-090**, the excess proceeds amount to \$570,760.93. Several interested parties submitted individual claims for the excess proceeds on the parcel. Additionally, Jack Sunseri submitted a claim on behalf of himself and other interested parties. Mr. Sunseri requests that the total amount of excess proceeds be distributed to him, with the assurance that all owners with valid claims, will receive their share of the excess proceeds. If approved, Mr. Sunseri agrees to indemnify the County from any and all future claims related to the distribution of proceeds for APN0109-270-100. Based on the foregoing, the excess proceeds are recommended to be distributed to Claimant Jack Sunseri, who will then distribute all owners of interest their share of the excess proceeds. After the Tax Collector recovers its administrative costs on the parcel in the amount of \$1,820.67, Mr. Sunseri, on behalf of himself and other interested parties, is entitled to the residual amount of \$568,940.26.

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

1. APN 0109-270-100

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$2,996.39 for its administrative costs and to Jack Sunseri, on behalf of himself and other interested parties, in the residual amount of \$904,923.82.

2. APN 0141-010-090

The Board authorizes the Auditor-Controller to distribute the excess proceeds to the Tax Collector in the amount of \$1,820.67 for its administrative costs and to Jack Sunseri, on behalf of himself and other interested parties, in the residual amount of \$568,940.26.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on September 9, 2025, by the following vote:

AYES:	SUPERVISORS	_____
NOES:	SUPERVISORS	_____
EXCUSED:	SUPERVISORS	_____

MITCH H. MASHBURN, Chair
Solano County Board of Supervisors

Attest:
BILL EMLLEN, Clerk
Solano County Board of Supervisors

By: _____
Alicia Draves, Chief Deputy Clerk