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**TREASURER-  
TAXCOLLECTOR**

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**COUNTY OF SANTA CRUZ**

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GOVERNMENTAL CENTER  
701 OCEAN STREET  
P.O. BOX 1817  
SANTA CRUZ, CALIFORNIA 95061

**RICHARD W. BEDAL**  
TREASURER AND TAX COLLECTOR

**DEBORAH LAUCHNER**  
ASSISTANT  
TREASURER AND TAX COLLECTOR

May 7, 1998

AGENDA: MAY 19, 1998

Board of Supervisors  
County of Santa Cruz  
701 Ocean Street  
Santa Cruz, CA 95060

Re: REPORT OF PUBLIC AUCTION--MARCH 13, 1997

Dear Members of the Board,

In March of each year the Tax Collector sells at public auction real property which has taxes unpaid for a period of five years. After a one-year waiting period, the Tax Collector must report to the Board the results of the auction and request approval for distribution of excess proceeds. What follows is a report and recommendation regarding the excess proceeds from the parcels sold at the March 13, 1997 auction and the five parcels purchased by Public Works.

Prior to an auction the law requires title searches to locate parties of interest, notification of parties of interest by certified mail, and legal advertising once a week for three weeks. After the auction the Tax Collector records a deed for each sold parcel, notifies the parties if excess proceeds exist, accepts claims for excess proceeds for a period of one year following the recording of the deed, and subsequently recommends the distribution of any claimed excess proceeds. This bureaucratic process generally takes about 18 months to complete.

Of the 88 parcels prepared for the March 13, 1997 auction, 31 parcels were redeemed prior to the auction. Of the remaining 57 parcels, one parcel was pulled because of a pending bankruptcy and 14 parcels received "no bid" and will remain on the abstract of delinquent accounts to be offered at a later auction. Prior to the auction process, your Board approved the purchase of five parcels by the Public Works Department.

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At the auction forty-two parcels sold for an aggregate amount of \$84,650.65. From the sale price of these forty-two parcels, the following statutory costs and taxes were recovered:

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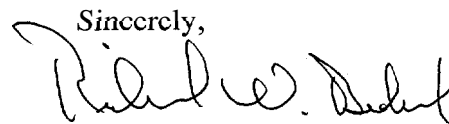
Auction Proceeds		\$84650.65
Costs & Taxes		
Advertising	\$1,122.57	
Recording Fees	844.00	
Transfer Tax	100.65	
State's Sales Fee	57.00	
County's Sales Fee	4,461.71	
Notice to Parties	2,729.73	
Notice of Excess Proceeds	455.00	
Publication	356.40	
Prior Year Taxes	53,917.29	
Current Year Taxes	<u>5,119.99</u>	
TOTAL COSTS & TAXES		<u>\$69,164.34</u>
TOTAL EXCESS PROCEEDS		<u>\$15,486.31</u>

Prior to distribution of excess proceeds the law requires that these funds be held in trust for one year following the recording of the Tax Collector's deed to the purchaser. This period allows an *assessee* to contest the actions of the Tax Collector in Superior Court and also allows a definite period of time in which parties of interest may file claims against excess proceeds.

Revenue and Taxation Code Section 4675 and County Resolution #4 15.90 requires the County Auditor and the County Tax Collector to recommend to your Board distribution of any excess proceeds. Attached and marked as Exhibit A, is a list of the parcels having excess proceeds from the March 13, 1997 auction, The list displays the assessor's parcel number, the amount of excess proceeds, the claimants name and address, and the amount of distribution as recommended by the County Auditor and the County Tax Collector.

The \$15,486.31 of excess proceeds, subject to your approval, will be distributed to the claimants as recommended in the attached Exhibit A. An aggrieved claimant has 90 days in which to appeal this decision to the Board of Supervisors.

THEREFORE, IT IS RECOMMENDED that the Board of Supervisors of Santa Cruz County authorize the Auditor-Controller to distribute awards as shown no less than 90 days following this approval and further direct the County Tax Collector to notify by first class mail, postage prepaid, all claimants of this approval.

Sincerely,  
  
Richard W. Bedal  
Treasurer-Tax Collector

RECOMMENDED:



SUSAN A. MAURIELLO  
County Administrative Officer

**Parcels with Excess Proceeds  
Chapter 7 Auction--March 13, 1997**

<b>Parcel #</b>	<b>Claimant</b>	<b>Amount Claimed</b>	<b>Excess Proceeds</b>	<b>Recommend</b>
040-203-44	None	None	\$417.60	*\$417.60
040-203-45	None	None	\$314.69	*\$314.69
040-203-46	None	None	\$277.34	*\$277.34
054-231-10	Aptos Beach Association 19 Seascapes Village Aptos, CA 95003	\$7,263.11	\$7,263.11	\$7,263.11
064-241-04	None	None	\$1,029.17	*\$1,029.17
064-344-13	None	None	\$878.65	\$878.65
066-031-1 1	None	None	\$81.47	\$81.47
070-101-13	Dennis Schirmer 206 Cypress Avenue Santa Cruz, CA 95062	\$835.36	\$835.36	-0-
	Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	\$6,836.83	\$835.36	\$835.36
073-021-18	None	None	\$949.94	\$949.34
078-222- 14	None	None	\$89.16	\$89.16
085-033-30	None	None	\$165.62	\$165.62
088-141-78	None	None	\$2,247.75	\$2,247.75
096-341-41	None	None	\$484.47	\$484.47
098-01 1-04	None	None	\$128.99	\$128.99
105-061-37	None	None	\$149.67	\$149.67
105-061-68	None	None	\$173.32	\$173.32
		TOTAL	\$15,486.31	\$15,486.31

\*Where no claim is filed, the excess proceeds are distributed to the taxing agencies proportionately.

EXHIBIT A