



**COUNTY OF SANTA CRUZ
OFFICE OF THE TREASURER-TAX COLLECTOR**

RICHARD W. BEDAL - TREASURER-TAX COLLECTOR
DEBORAH LAUCHNER - ASSISTANT TREASURER-TAX COLLECTOR

0093

TREASURY DIVISION TELEPHONE (408) 454-2450 TDD (408) 454-2 123
OFFICE: 701 OCEAN STREET, ROOM 150, SANTA CRUZ CA 95060
MAIL: POST OFFICE Box 1817, SANTA CRUZ CA 95061

May 24, 2000

AGENDA DATE: June 6, 2000

Board of Supervisors
County of Santa Cruz
701 Ocean St.
Santa Cruz, CA 95060

RE: REPORT OF PUBLIC AUCTION — MARCH 19, 1999

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.

Prior to an auction, the law requires title searches to locate parties of interest, notification to parties of interest by certified mail, and legal advertising once a week for three consecutive 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 to your Board the distribution of any claimed excess proceeds. This process generally takes about 18 months to complete.

After the one year waiting period, the Tax Collector shall report to the Board the results of the auction and request approval for the distribution of excess proceeds. Following is a report and recommendation regarding the excess proceeds from the March 19, 1999 auction.

Of the 52 parcels prepared for the March 19, 1999 auction, 29 parcels were redeemed prior to the auction. Of the remaining 23 parcels, 2 were removed from auction because of pending legal proceedings and 13 were removed from auction because of bankruptcies. These parcels will remain on the abstract of delinquent accounts to be offered at a later auction.

At the auction, the remaining 8 parcels were sold for an aggregate amount of \$37,041.80, including transfer tax. From the sales price of these 8 parcels, the following statutory costs and taxes were recovered:

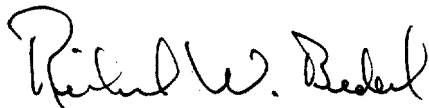
Auction Proceeds		\$37,041.80	0094
Costs & Taxes			
Publication	\$ 342.72		
Advertising	374.00		
Recording Fees	235.00		
State's Sales Fee	12.00		
County's Sales Fee	1,200.00		
Notice to Parties	730.00		
Notice of Excess Proceeds	245 .00		
Prior Year's Taxes	18,085.90		
Transfer Tax	41.80		
Current Year Taxes	<u>1,205.58</u>		
TOTAL COSTS & TAXES		<u>\$22,472.00</u>	
TOTAL EXCESS PROCEEDS		<u>\$14,569.80</u>	

Revenue and Taxation Code Section 4675 and County Resolution No. 415.90 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. The list displays the Assessor's parcel number, the amount of excess proceeds, the claimant's name and address, and the amount of distribution as recommended by the County Auditor and the County Tax Collector. An aggrieved claimant has 90 days in which to appeal this decision to the Board of Supervisors.

The \$14,569.80 of excess proceeds, subject to your approval, will be distributed to the claimants as recommended in the attached Exhibit A, pending any appeal.

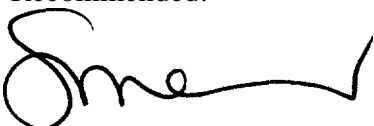
THEREFORE, IT IS RECOMMENDED that the Board of Supervisors of Santa Cruz County authorize the Auditor-Controller to distribute awards as shown no less than 90 days following this approval and further direct the County Tax Collector to notify by first class mail, postage prepaid, all claimants of this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

Sincerely,



Richard W. Bedal
Treasurer-Tax Collector

Recommended:



Susan A. Mauriello
County Administrative Officer

cc: Auditor-Controller

**Excess Proceeds from
Parcels Sold to Public Works
Prior to March 1996 Auction**

0095

Parcel #	Claimant	Amount Claimed	Excess Proceeds	Recommend
049-213-14	None	None	\$935.74	“\$935.74
071-193-10	Lena Castiglioni, Executor Estate of Josephine Brunetti c/o Ian D. McPhail, Attorney 33 1 Soquel Ave, Ste 100 Santa Cruz, CA 95062	\$922.08	\$922.08	\$922.08
074-152-16	None	None	\$262.77	*\$262.77
075-082-08	None	None	\$3,855.56	*\$3,855.56
084-232-09	None	None	\$1,577.26	*\$1,577.26
084-232-1 5	None	None	\$1,440.92	*\$1,440.92
087-052-1 1	None	None	\$5,575.47	*\$5,575.47
		TOTAL	\$14,569.80	*\$14,569.80

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