

COUNTY OF SANTA CRUZ
OFFICE OF THE TREASURER-TAX COLLECTOR
RICHARD W. BEDAL -TREASURER-TAX COLLECTOR
DEBORAH LAUCHNER - ASSISTANT TREASURER-TAX COLLECTOR

TAX COLLECTION DIVISION TELEPHONE (408) 454-2510 TDD (408) 454-2123
OFFICE: 701 OCEAN STREET, ROOM 150, SANTA CRUZ CA 95060
MAIL: POST OFFICE BOX 1817, SANTA CRUZ CA 95061

July 24, 2000

AGENDA DATE: August 8, 2000

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

RE: REPORT OF CHAPTER 8 TAX SALE – MAY 25, 1999

Dear Members of the Board:

On May 25, 1999, the Tax Collector sold, at Chapter 8 Tax Sale, real property which had taxes unpaid for a period of five years. The Chapter 8 Tax Sale consisted of properties that were eligible for the Tax Collector's regular auction held March 19, 1999 but were needed for the purpose of public interest or for low income housing. They can be purchased by one of the following eligible entities: Taxing Agency, Revenue District, Redevelopment Agency or nonprofit organization.

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 May 25, 1999 auction.

Of the 4 parcels prepared for the May 25, 1999 auction, all 4 parcels were sold to the Department of Public Works. The Tax Sale proceeds were \$4,000. Transfer taxes are not charged and the following statutory costs and taxes were recovered:

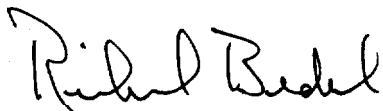
Auction Proceeds		\$4, 000.00
Costs & Taxes		
Advertising	374.52	
Recording Fees	44.00	
State's Sales Fee	26.00	
County's Sales Fee	640.00	
Notice to Parties	390.00	
Prior Year's Taxes	1,712.35	
Current Year Taxes	<u>254.46</u>	
TOTAL COSTS & TAXES		<u>\$3,441.33</u>
 TOTAL EXCESS PROCEEDS		 <u>\$ 58 . 67</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 \$558.67 of excess proceeds, subject to your approval, will be distributed to the claimants as recommended in the attached Exhibit A, pending any appeal.

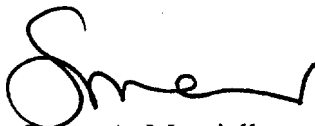
THEREFORE, IT IS RECOMMENDED that the Board of Supervisors of Santa Cruz County authorize the Auditor-Controller to distribute awards as shown no less than 90 days following this approval and further direct the County Tax Collector to notify by first class mail, postage prepaid, all claimants of this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

Sincerely,



Richard W. Bedal
Treasurer-Tax Collector

Recommended:



Susan A. Mauriello
County Administrative Officer

cc: Auditor-Controller

**Parcels with Excess Proceeds
Chapter 8 Tax Sale--May 25, 1999**

Parcel #	Claimant	Amount Claimed	Excess Proceeds	Recommend
092-097-04	None	None*	\$115.92	\$115.92
092-131-10	None	None*	\$112.27	\$112.27
092-1 76-08	None	None*	\$161.39	\$161.39
092-275-05	Theoni Pappas, Trustee Pearl Pappas Trust P.O. Box 64 San Carlos, CA 94070	\$169.09	\$169.09	\$169.09
		TOTAL	\$558.67	\$558.67

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

EXHIBIT A