



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

TREASURY DIVISION    TELEPHONE (408) 454-2450    TDD (408) 454-2123  
OFFICE: 701 OCEAN STREET, ROOM 150, SANTA CRUZ CA 95060  
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April 30, 2001

**AGENDA DATE: May 22, 2001**

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

RE: REPORT OF PUBLIC AUCTION-MARCH 17, 2000

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 17, 2000 auction.

Of the 88 parcels prepared for the March 17, 2000 auction, 35 parcels were redeemed prior to the auction. Of the remaining 53 parcels, 3 were removed from auction because of pending legal proceedings, 21 were removed from auction because of bankruptcies, and 7 parcels received "no bid". These parcels will remain on the abstract of delinquent accounts to be offered at a later auction.

At the auction, the remaining 22 parcels were sold, one (1) of which was sold on credit-full payment was received within 60 days, for an aggregate amount of \$164,032.60, including transfer tax. The one parcel sold on credit will be going before the Board of Supervisors at a later date because the claims on that parcel are still pending. Thus, the total aggregate from the 21 parcels is \$94, 956.70. From the sales price of the 21 parcels, the following statutory costs and taxes were recovered:

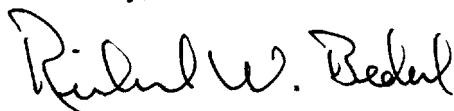
Auction Proceeds		\$94,956.70
Costs & Taxes		
Publication	\$ 494.34	
Advertising	430.08	
Recording Fees	533.00	
State's Sales Fee	31.50	
County's Sales Fee	3,150.00	
Notice to Parties	1,680.00	
Notice of Excess Proceeds	700.00	
Prior Year's Taxes	31,461.43	
Transfer Tax	106.70	
Current Year Taxes	<u>2,743.39</u>	
TOTAL COSTS & TAXES		<u>\$41,330.44</u>
 TOTAL EXCESS PROCEEDS		 <u>\$53,626.26</u>

Revenue and Taxation Code Section 4675 and County Resolution No. 4 15.90 requires the County Auditor and the County Tax Collector to recommend to the Board the 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 \$53,626.26 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

**Exhibit A**  
**Parcels with Excess Proceeds**  
**Chapter 7 Auction March 17, 2000**

Parcel #	Claimant	Amount Claimed	Excess Proceeds	Recommend
44-061-29	None	None*	\$778.95	\$778.95
34-102-20	Patrick Cassidy <b>P.O. Box 66403</b> Scotts Valley, CA 95067-6403	\$1,237.18	\$1,237.18	\$0.00
	Daniel J. Haehl, DEP DA Mendocino County Family Support Po Box 1000 Ukiah, CA 95482	\$56,433.67	\$1,237.18	\$1,237.18
68-111-27	State of California Franchise Tax Board Analysis and Legal Section PO Box 2952 Sacramento, CA 95812	\$6,196.75	\$89.45	\$0.00
	Internal Revenue Service Department of the Treasury 55 South Market Street San Jose, CA 95113	\$13,949.16	\$89.45	\$89.45
72-274-30	None	None*	\$2,311.41	\$2,311.41
75-032-12	None	None*	\$996.09	\$996.09
76-162-21	Victor M. Valdez 1135 Caesar Ave. Pasadena, CA 91107	\$738.27	\$738.27	\$738.27
78-032-05	None	None*	\$552.79	\$552.79
178-1 42-04	None	None*	\$1,373.26	\$1,373.26
78-233-06	None	None*	\$1,804.81	\$1,804.81
79-132-09	Ellen Easter C/O California Plan, Inc. <b>PO Box 330A</b> Santa Clara, CA 95052	\$13,360.14	\$11,593.14	\$11,593.14
181-043-04	Joint Tenants as follows: Carole A Morrison 2425 Stagecoach Canyon Rd. Pope Valley, CA 94567  James A. Rivers 2495 Skyline Reno, NV. 89059  Charles C. Rivers 524 Peninsula Ct. St. Augustine, FL. 32084	\$4,821.85	\$4,748.82	\$4,821.85
183-261-1 2	None	None*	\$685.07	\$685.07

Parcel #	Claimant	Amount Claimed	Excess Proceeds	Recommend
085-01 I-60	Alice Rose 2515 Tipperary Ave. So. San Francisco, CA 94080	\$437.05	\$437.05	\$437.05
085-044-I 5	None	None*	\$113.05	\$113.05
086-211-18	Steven K. Peake PO Box 1601 Santa Monica, CA 90401	\$1,832.20	\$1,832.20	\$0.00
	State of California Franchise Tax Board Analysis and Legal Section PO Box 2952 Sacramento, CA 95812	\$9,355.30	\$1,832.20	\$1,832.20
	Lee Horstman PO Box 263 Davenport, CA 95017	\$75,218.02	\$1,832.20	\$0.00
092-301-10	Julie Shular C/O Law Offices of Evan N. Stein Attn: Van Royce Vibber 1801 Avenue of the Stars, 6th Fl. Los Angeles, California 90067	\$11,187.48	\$11,187.48	\$11,187.48
092-301-I 1	Julie Shular C/O Law Offices of Evan N. Stein Attn: Van Royce Vibber 1801 Avenue of the Stars, 6th Fl. Los Angeles, California 90067	\$8,260.50	\$8,187.48	\$8,187.48
097-061-38	Thomas & Barbara Reynolds 171 12th Ave. Santa Cruz, CA 95062	\$4,110.40	\$4,110.40	\$4,110.40
105-081-69	John Pini 110 Allegro St. Santa Cruz, CA 95060	\$71,800.39	\$233.39	\$233.39
105-091-48	John Pini 10 Allegro St. Santa Cruz, CA 95060	\$71,800.39	\$323.90	\$323.90
	David C. Hemrick 1205 Freedom Blvd #3 PO Box 339 Watsonville, CA 95077	\$1,051.10	\$323.90	\$0.00
105-361-14	John Pini 110 Allegro St. Santa Cruz, CA 95060	\$71,800.39	\$292.07	\$292.07
	David C. Hemrick 1205 Freedom Blvd #3 PO Box 339 Watsonville, CA 95077	\$1,051.10	\$292.07	\$0.00

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