

**EL DORADO COUNTY BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL
MEETING OF FEBRUARY 12, 2013**

AGENDA TITLE: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY DATED NOVEMBER 04, 2011

DEPARTMENT: AUDITOR-CONTROLLER	DEPT SIGNOFF:	CAO USE ONLY
CONTACT: SALLY ZUTTER/JOY SHAW <i>SZ</i>	<i>Joe Hahn kg</i>	
DATE: 01/25/2013 PHONE: 621-5470		

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

On November 04, 2011, a Sale of Tax Defaulted Property was conducted by the Treasurer-Tax Collector's office. Parties of interest, as defined by Revenue & Taxation (R&T) Code §4675, were notified that the property identified as APN 500-171-41-100 was sold for \$526.08 more than the amount required to satisfy delinquent taxes & costs of the sale. Valid claim(s) have been filed for the excess proceeds due to the sale of the property. The Auditor-Controller's office has reviewed the claim(s) and supporting documents and is of the opinion that the claimant(s) are entitled to the proceeds pursuant to R&T Code §4675. The Auditor-Controller recommends that the Board of Supervisors authorize the Auditor-Controller to notify all valid claimants of the Board's action(s) and disburse excess proceeds as determined by the Board.

<u>Claimant(s)</u>	<u>Type</u>	<u>Recommended Distribution</u>
Franchise Tax Board	Leinholder of Record	\$526.08
Unclaimed	R&T Code §4674	-0-

CAO RECOMMENDATIONS:

Financial impact? () Yes (X) No	Funding Source: () Gen Fund () Other
	Other: _____

<p>BUDGET SUMMARY:</p> <p>Total Est. Cost _____</p> <p>Funding</p> <p>Budgeted _____</p> <p>New Funding _____</p> <p>Savings _____</p> <p>Other _____</p> <p>Total Funding _____</p> <p>Change in Net County Cost _____</p>	<p>CAO Office Use Only:</p> <p>4\5's Vote Required. () Yes () No</p> <p>Change in Policy () Yes () No</p> <p>New Personnel () Yes () No</p> <p>CONCURRENCES:</p> <p>Risk Management _____</p> <p>County Counsel _____</p> <p>Other _____</p>
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Explain

BOARD ACTIONS:

<p>Vote: Unanimous _____ Or _____</p> <p>Ayes: _____</p> <p>Noes: _____</p> <p>Abstentions: _____</p> <p>Absent: _____</p>	<p>I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors.</p> <p>Date: _____</p> <p>Attest: James S. Mitrison, Board of Supervisors Clerk</p> <p>By: _____</p>
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County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

January 25, 2013

El Dorado County Board of Supervisors
330 Fair Lane
Placerville, CA 95667

Honorable Board Members:

Title:

Excess Proceeds from the Sale of Tax Defaulted Property dated November 04, 2011

Recommendation:

The Auditor-Controller recommends that the Board of Supervisors authorize the Auditor-Controller to disburse excess proceeds for APN 500-171-41-100 pursuant to the attached information.

Reason for Recommendation:

The recommendation is based on §4675 of the Revenue and Taxation Code.

Fiscal Impact:

No net impact.

Action To Be Taken Following Approval:

The Auditor-Controller will disburse funds as directed.

Yours very truly,

A handwritten signature in black ink, appearing to read "Joe Harn", written over a white background.

Joe Harn
Auditor-Controller

enclosures
JH/js



County of El Dorado

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(530) 621-5487

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

January 17, 2013

State of California
Franchise Tax Board
Collection Advisory Team, MS A-340
P O Box 2952
Sacramento, CA 95812-2952

Re: Notice of Public Hearing for Excess Proceeds Claim from the Sale of Tax Defaulted Property of
November 04, 2011
APN: 500-171-41-100 Default No.: 092317 Excess Proceeds Available: \$526.08
FTB Account Number: 111-34265-59

Please be advised that the Auditor-Controller will present to the Board of Supervisors only valid original claims for excess proceeds meeting the requirements of Revenue and Taxation (R&T) Code §4675 or other applicable authority. The Auditor-Controller will present all valid claims with a recommendation for distribution to a duly noticed Board of Supervisor's public hearing.

The Auditor-Controller will notify all claimants submitting valid claims of the scheduled public hearing at least 20 calendar days in advance. The notice will include the recommended distribution and copies of any other valid claims for the same property. Parties with valid claims are not required to attend the public hearing; however, you may do so if you wish. Any person(s) interested may attend the public hearing.

Following the determination of distribution for valid claims at the public hearing, the Auditor-Controller will notify valid claimants of the action taken by the Board of Supervisors. Pursuant to R&T Code §4675(b), any action or proceeding to review the decision of the Board of Supervisors must be commenced within 90 calendar days after the date of the Board of Supervisors decision. County warrants will be issued no sooner than 90 days after the date of the decision of the Board of Supervisors.

Please contact Sally Zutter, Accounting Division Manager, or Joy Shaw at the address above, or at 530/621-5470 with any questions.

NOTICE OF HEARING

The El Dorado County Board of Supervisors will hold a public hearing on **February 12, 2013, beginning at 9:00 o'clock a.m.**, regarding the determination of distribution of the excess proceeds for **APN 500-171-41-100** from the Sale of Tax Defaulted Property dated **November 04, 2011**. The hearing will be held at the Board of Supervisors chambers located in Building A, 330 Fair Lane, Placerville, California, 95667. All claims, proof, supporting documents, and relevant information, submitted by valid claimants meeting the requirements of R&T Code §4675, will be forwarded to the Board of Supervisors office prior to the public hearing.

Claimant(s) Names and Addresses:

State of California
Franchise Tax Board
Collection Advisory Team, MS A-340
P O Box 2952
Sacramento, CA 95812-2952

<u>Claimant</u>	<u>Claimant Type</u>	<u>\$ Claimed</u>	<u>Recommended Distribution</u>
Franchise Tax Board	Lienholder of Record	526.08	526.08
Unclaimed	R&T Code §4674	-0-	-0-



STATE OF CALIFORNIA
 FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-340
 PO BOX 2952
 SACRAMENTO CA 95812-2952

December 27, 2012

In Reply Refer To: 624:CAT:MJA

CLAIM FOR EXCESS PROCEEDS

EL DORADO COUNTY AUDITOR-CONTROLLERS OFFICE
 360 FAIR LANE
 PLACERVILLE CA 95667

JAN - 1 AM 11:19
 AUDITOR-CONTROLLER

Parcel No. : 500-171-41-100
 Taxpayer (s) : VAN DUSEN, DONN S.
 FTB Account Number: 111-34265-59

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on November 4, 2011.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Donn S. Van Dusen, Account Number 111-34265-59.

A perfected and enforceable state tax lien arose upon all real property of Donn S. Van Dusen, pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$14,005.31, as of November 4, 2011.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Matthew Andrade of this department at 916-845-7977.

Deborah Barrett
 Deborah Barrett, Supervisor
 Collection Advisory Team

13 JAN - 1 AM 11:19
 AUDITOR-CONTROLLER