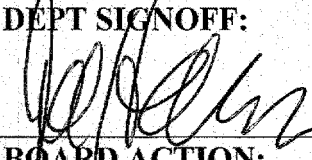


**EL DORADO COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL  
MEETING OF APRIL 17, 2012**

**AGENDA TITLE: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY DATED NOVEMBER 05, 2010**

<b>DEPARTMENT: AUDITOR-CONTROLLER</b>	<b>DEPT SIGNOFF:</b>	<b>CAO USE ONLY</b>
<b>CONTACT: SALLY ZUTTER/JOY SHAW</b> <i>SZ</i>		
<b>DATE: 03/21/2012</b> <b>PHONE: 621-5470</b>		

**DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:**

On November 05, 2010, 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 500-123-68-100 was sold for \$409.05 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	\$409.05
Unclaimed	R&T Code §4674	-0-

**CAO RECOMMENDATIONS:**

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

**BOARD ACTIONS:**

<p><b>Vote: Unanimous</b> _____ <b>Or</b></p> <p><b>Ayes:</b> _____</p> <p><b>Noes:</b> _____</p> <p><b>Abstentions:</b> _____</p> <p><b>Absent:</b> _____</p>	<p><b>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.</b></p> <p><b>Date:</b> _____</p> <p><b>Attest: Suzanne Allen de Sanchez, Board of Supervisors Clerk</b></p> <p><b>By:</b> _____</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

March 21, 2012

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 05, 2010

**Recommendation:**

The Auditor-Controller recommends that the Board of Supervisors authorize the Auditor-Controller to disburse excess proceeds for APN 500-123-68-100 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".

Joe Harn  
Auditor-Controller

enclosures  
JH/js



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
(530) 621-5487

**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

March 19, 2012

Franchise Tax Board  
Attention: Collection Advisory Team, MS A-340  
Re: FTB Acct No. 121-78550-12  
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 05, 2010  
APN: 500-123-68-100      Default No.: 084993      Excess Proc. Available: \$409.05

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.

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**NOTICE OF HEARING**

The El Dorado County Board of Supervisors will hold a public hearing on **April 17, 2012, beginning at 9:00 o'clock a.m.**, regarding the determination of distribution of the excess proceeds for **APN 500-123-68-100** from the Sale of Tax Defaulted Property dated **November 05, 2010**. 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:**

Franchise Tax Board  
Re: FTB Acct No. 121-78550-12  
P O Box 2952  
Sacramento, CA 95812-2952

<b><u>Claimant</u></b>	<b><u>Type</u></b>	<b><u>\$ Claimed</u></b>	<b><u>Recommendation</u></b>
Franchise Tax Board	Leinholder of Record	41,442.15	409.05
Unclaimed	R&T Code §4674	-0-	-0-

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

February 15, 2011

In Reply Refer To: 624: VB: Papir

**CLAIM FOR EXCESS PROCEEDS**

**EL DORADO COUNTY AUDITOR-  
 CONTROLLER, PROPERTY TAX DIVISION  
 ATTN: EXCESS PROCEEDS  
 360 FAIR LANE  
 PLACERVILLE, CA. 95667**

AUDITOR-CONTROLLER  
 1 FEB 22 AM 10:30

APN: 500-123-68-100  
 Situs: 3601 Lake Tahoe Blvd  
 Taxpayer (s) : Jeanne M. Papir  
 FTB Account Number: 121-78550-12

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 January 7, 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:

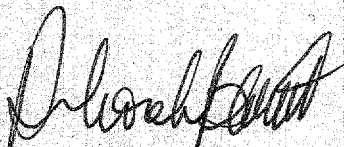
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Jeanne M. Papir, Account Number 121-78550-12.

\* { A perfected and enforceable state tax lien arose upon all real property of Jeanne M. Papir pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$41,442.15 as of January 7, 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 Veronica Baez of this department at 916-845-5982.

  
 Deborah Barrett, Supervisor  
 Collection Advisory Team



State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

JEANNE M. PAPIR  
768 STUBBS RD  
PLEASANT HILL, CA 94523 - 1845

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2003	\$ 10,769.00	\$ 5,384.50	\$ 7168.50	\$ 125.00	\$ 166.99	\$ 23,280.01
2004	\$ 7,521.00	\$ 3,760.50	\$ 4,405.55	\$ 246.00	\$ 418.71	\$ 15,514.34
2005	\$ 1,381.00	\$ 690.50	\$ 643.85	\$ 136.00	\$ 203.55	\$ 2,647.80
<b>TOTAL</b>	<b>\$ 19,671.00</b>	<b>\$ 9,835.50</b>	<b>\$ 12,217.90</b>	<b>\$ 507.00</b>	<b>\$ 789.25</b>	<b>\$ 41,442.15</b>

Balance reflects the total liability as of the date of the sale January 7, 2011.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 07351-636528 recorded in El Dorado County on December 21, 2007 for the tax year(s) 2003, 2004 and 2005 under Instrument No. 2007-0078326-00.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated February 15, 2011  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY *Veronica Baez*  
Veronica Baez, Advisor  
(916) 845-5982

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952



El Dorado, County Recorder  
William Schultz Co Recorder Office  
**DOC- 2007-0078326-00**

Acct 13-CAL ST FRANCHISE TAX  
Friday, DEC 21, 2007 09:08:21  
Ttl Pd \$0.00 Nbr-0001050248  
DRW/C1/1-1



**NOTICE OF STATE TAX LIEN**

FILED WITH: EL DORADO

CERTIFICATE NUMBER: 07351636528

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : JEANNE M PAPIR

FTB Account Number : 1217855012

Social Security Number(s) : XXX-XX-1622

Last Known Address : 1626 STILLMAN CT  
: CONCORD CA 94519-1928

For Taxable Years : 2005,2004,2003

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
19671.00	9835.50	5847.21	507.00	-418.71	0.00	35442.00

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 12/17/07

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

\*Additional interest is accruing at the rate prescribed by law.

Authorized facsimile signature.

12/21/2007, 20070078326