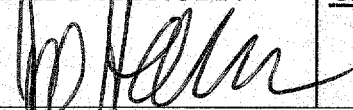


**EL DORADO COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL  
MEETING OF FEBRUARY 28, 2012**

**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>          |  |                     |
| <b>DATE: 02/08/2012</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 046-132-36-100 was sold for \$497.59 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> |
|--|-----------------------------------|---------------------------------|
| Larry R. & Carolyn A. Upton<br>Unclaimed | Owner of Record<br>R&T Code §4674 | 497.59<br>-0-                   |

**CAO RECOMMENDATIONS:**

|  |  |
|--|--|
| Financial impact? <input type="checkbox"/> Yes <input type="checkbox"/> No | Funding Source: <input type="checkbox"/> Gen Fund <input type="checkbox"/> Other |
|  | Other: _____   |

|  |   |
|--|---|
| <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>45's Vote Required. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Change in Policy <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>New Personnel <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>CONCURRENCES:</b></p> <p>Risk Management _____</p> <p>County Counsel _____</p> <p>Other _____</p> |
|--|---|

**Explain**

**BOARD ACTIONS:**

|   |   |
|---|---|
| <p><b>Vote:</b> Unanimous _____ Or _____</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> |
|---|---|



# 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

February 08, 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 046-132-36-100 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

February 3, 2012

Larry R. Upton  
Carolyn A. Upton  
P.O. Box 92  
Mt. Aukum, CA 95656

Re: Excess Proceeds Claim from the Sale of Tax Defaulted Property of November 05, 2010  
APN: 046-132-36-100 Default No.: 086424 Excess Proc. Available: \$497.59

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 interested person(s) may attend the public hearing.

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### NOTICE OF HEARING

The El Dorado County Board of Supervisors will hold a public hearing on **February 28, 2012, beginning at 9:00 o'clock a.m.**, regarding the determination of distribution of the excess proceeds 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:

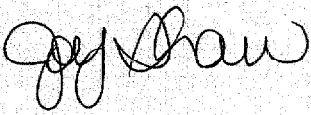
Larry R. Upton  
Carolyn A. Upton  
P.O. Box 92  
Mt. Aukum, CA 95656

| <u>Claimant</u>             | <u>Type</u>     | <u>\$ Claimed</u> | <u>Recommendation</u> |
|-----------------------------|-----------------|-------------------|-----------------------|
| Larry R. & Carolyn A. Upton | Owner of Record | 497.59            | 497.59                |
| Unclaimed                   | R&T Code §4674  | -0-               | -0-                   |

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 myself, at the address above, or at 530/621-5470 with any questions.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Joy Shaw".

Joy Shaw  
Deputy Auditor-Controller

/js



360 Fair Lane, Placerville, Calif. 95667  
Tax Collector (530) 621-5800

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY

Mail to: El Dorado County Auditor-Controller  
Property Tax Division - Attn: Excess Proceeds  
360 Fair Lane  
Placerville CA 95667

Assessor Parcel Number: 046-132-36-100 Default Number: 2005-086424

Date of Tax Sale: 11-5-2010 Amount Claimed: \$ 497.59

I, the undersigned claimant, request an award from the excess proceeds resulting from the sale of the above-referenced property. I am filing this claim within one year of the recordation of the Tax Collector's Tax Deed to purchaser.

I claim my status as a party of interest pursuant to §4675 of the California Revenue and Taxation Code (R&T Code). I hereby state that I am a rightful claimant as (check one):

- Lienholder of record prior to recording of tax deed to purchaser.
- Assignee of a lienholder of record prior to recording of tax deed to purchaser.
- Any person(s) with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

If so, list *ownership type* (check one):

- Joint Tenancy
- Tenancy in Common
- Sole Owner
- Other (please list): \_\_\_\_\_

If so, list *percentage of ownership* for each claimant to this claim  
(attach additional list of names, as necessary):

Claimant 1 Name: Larry R. Upton Percentage of Ownership: 50 %  
 Claimant 2 Name: Carolyn A. Upton Percentage of Ownership: 50 %

- Assignee of any person(s) with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

If so, list *ownership type* (check one):

- Joint Tenancy
- Tenancy in Common
- Sole Owner
- Other (please list): \_\_\_\_\_

If so, list *percentage of ownership* for each claimant to this claim (attach additional list of names, as necessary):

Claimant 1 Name: Larry R Upton Percentage of Ownership: 50 %

Claimant 2 Name: Carolyn A Upton Percentage of Ownership: 50 %

I base my status and right to claim on the attached documentation (check all that apply). Please review El Dorado County Resolution 342-2003. (Enclose copies of supporting documentation):

- Copy of claimant's trust deed or other evidence of lien or security interest. Included is information regarding:
  - the original amount of the lien or interest
  - the total amount of payments received reducing the original amount of the lien or interest
  - the amount still due and payable as of the date of the sale of the tax-defaulted property by the Tax Collector (including a schedule of any calculations)
  - any attempts to foreclose or collect on the loan

- Deeds
- Wills and/or death certificate(s)
- Court order(s)
- Escrow documents
- Property tax bills mailed to claimant
- Canceled checks showing payment of taxes
- Other (please list): \_\_\_\_\_

If this claim is an assignment, additional items need to be submitted with this claim. All assignment documentation submitted must be originals. Please review R&T Code §4675 and El Dorado County Resolution 342-2003 for further details.

I affirm under penalty of perjury that the foregoing is true and correct.

Executed this 11 day of MARCH, 20 11 at Placerville  
(day) (month) (year) (city and state)

Signature of Claimant(s): [Signature] [Signature]  
 (If more than one claimant, each must sign) (Claimant signature(s) must be notarized)

Print Name(s): Larry R. Upton Carolyn A. Upton

Daytime Phone Number: 530 651 3814

Mailing Address: PO Box 92

Mailing City, State, Zip: MT Auburn CA 95656

Notary: Attach notary statement(s)

# CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

State of California

County of El Dorado

On March 8, 2011 before me

**C. DARLENE OLSON, NOTARY PUBLIC**

personally appeared LARRY R. UPTON AND CAROLYN A. UPTON

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that ~~he~~ she/they executed the same in his/~~her~~ their authorized capacity(ies), and that by his/~~her~~ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

C. Darlene Olson

Signature of Notary Public

(Notary Seal)



## ADDITIONAL OPTIONAL INFORMATION

### DESCRIPTION OF THE ATTACHED DOCUMENT

Claim for Excess Proceeds from  
(Title or description of attached document)

The Sale of Tax Defaulted Property  
(Title or description of attached document continued)

Number of Pages \_\_\_\_\_ Document Date \_\_\_\_\_

(Additional information)

### CAPACITY CLAIMED BY THE SIGNER

- Individual (s)  
 Corporate Officer

(Title)

- Partner(s)  
 Attorney-in-Fact  
 Trustee(s)  
 Other \_\_\_\_\_

### INSTRUCTIONS FOR COMPLETING THIS FORM

Any acknowledgment completed in California must contain verbiage exactly as appears above in the notary section or a separate acknowledgment form must be properly completed and attached to that document. The only exception is if a document is to be recorded outside of California. In such instances, any alternative acknowledgment verbiage as may be printed on such a document so long as the verbiage does not require the notary to do something that is illegal for a notary in California (i.e. certifying the authorized capacity of the signer). Please check the document carefully for proper notarial wording and attach this form if required.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he~~/she/~~they~~, is /~~are~~) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
  - ❖ Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
  - ❖ Indicate title or type of attached document, number of pages and date.
  - ❖ Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document