


**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		
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 certain properties were sold for more than the amount required to satisfy delinquent taxes & costs of the sale. Valid claims, as shown on the attached page, have been filed by Larry R. & Carolyn A. Upton for the excess proceeds due to the sale of the properties. The Auditor-Controller's office has reviewed the claims 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.

CAO RECOMMENDATIONS:

Financial impact? () Yes <input checked="" type="checkbox"/> No	Funding Source: () Gen Fund () Other Other:
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BUDGET SUMMARY:

Total Est. Cost _____

Funding

Budgeted _____

New Funding _____

Savings _____

Other _____

Total Funding _____

Change in Net County Cost

CAO Office Use Only:

4/5's Vote Required. () Yes() No

Change in Policy () Yes() No

New Personnel () Yes() No

CONCURRENCES:

Risk Management _____

County Counsel _____

Other _____

Explain

BOARD ACTIONS:

Vote: Unanimous _____ Or _____

Ayes: _____

Noes: _____

Abstentions: _____

Absent: _____

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.

Date: _____

Attest: James S. Mitrison, Board of Supervisors Clerk

By: _____

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

<u>Claimant</u>	<u>Assessor's Parcel Number</u>	<u>Type</u>	<u>Recommended Distribution</u>
Larry R & Carolyn A Upton	046-132-34-100	Person with Title of Record	513.61
Larry R & Carolyn A Upton	046-132-35-100	Person with Title of Record	23.61
Unclaimed	R&T Code §4674		-0-



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 APNs 046-132-34-100 & 046-132-35-100 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

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(530) 621-5487

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

January 17, 2013

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

Re: Notice of Public Hearing for Excess Proceeds Claim from the Sale of Tax Defaulted Property of
November 04, 2011

APN: 046-132-34-100 Default No.: 090038 Excess Proc. Available: \$513.61

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 046-132-34-100** 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:

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

<u>Claimant</u>	<u>Claimant Type</u>	<u>\$ Claimed</u>	<u>Recommended Distribution</u>
Larry R & Carolyn A Upton	Person with Title of Record	513.61	513.61
Unclaimed	R&T Code §4674	-0-	-0-

C. L. Raffety, C. P.A.



12 SEP 24 PM 2:38

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: 046132 ³⁴ ~~35~~ 100 Default Number: 090038
Date of Tax Sale: 11-4-2011 Amount Claimed: \$ 513.61

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: Harvey R. Updegraff Percentage of Ownership: 50 %
Claimant 2 Name: Cynthia A. Updegraff 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: Harry 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, under the laws of the State of California, that the foregoing is true and correct.

Executed this 24 day of Sept, 20 12 at Placerville CA 95661
(day) (month) (year) (city and state)

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

Print Name(s): Harry R Upton Carolyn A Upton

Daytime Phone Number: 303 981 9364

Mailing Address: P.O. Box 92

Mailing City, State, Zip: MT Auburn CA 95656

Notary: Attach notary statement(s)

[Signature] C.U.