



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Counsel

DATE: October 10, 2002

BOARD MEETING DATE: November 5, 2002

TO: Honorable Board of Supervisors
FROM: County Counsel
SUBJECT: Claim for Excess Proceeds from Tax Sale: Parcel No. 083-043-300

Recommendation

Grant the Claim of Cuesta La Honda Guild to proceeds from the sale of Parcel No. 083-043-300 in the amount of \$8,757.63.

Discussion

Revenue and Taxation Code section 4675 provides for distribution of the excess proceeds of tax sales. When property is sold for payment of taxes, the "excess proceeds" from the sale, or that portion not payable for taxes, assessments, costs of sale and notice are payable, upon claim, to persons having an interest in the property at the time of the sale. After all liens have been satisfied, any person who had title of record prior to the sale is entitled to claim the excess proceeds. It is the responsibility of the Board of Supervisors to rule on this claim, which must contain any information and proof deemed necessary by the Board of Supervisors to establish the claimant's right to all or any portion of the excess proceeds.

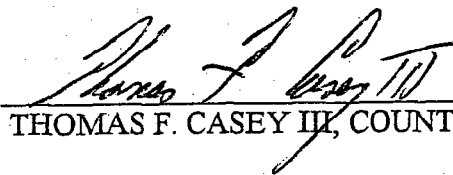
This claim has been presented in a timely fashion, and no other claims have been filed within the one year period. The claimant demonstrated its interest in the property by copy of a recorded notice of delinquent assessment lien on the property in the amount of \$9,801.13. The property was sold in 2001 for \$10,010.00. After the necessary deductions for delinquent taxes and penalties, recording fees, and other statutory fees, the surplus amounted to \$8,757.63. It is respectfully recommended that the claim by Cuesta La Honda Guild to the proceeds be granted.

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Vision Alignment

By complying with the provisions of the Revenue and Taxation Code pertaining to claims for excess proceeds, the Office of the Tax Collector demonstrates its commitment to Goal 21.


THOMAS F. CASEY III, COUNTY COUNSEL

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cc: John L. Maltbie, County Manager
Lee Buffington, Tax Collector/Treasurer