



**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. 043-241-020

**Recommendation**

Grant the Claim of Phong Dang from the sale of Parcel No. 043-241-020 in the amount of \$23,662.61.

**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.

The property was sold in 2001 for \$32,032.00. After the necessary deductions for delinquent taxes and penalties, recording fees, and other statutory fees, the surplus amounted to \$23,662.61.

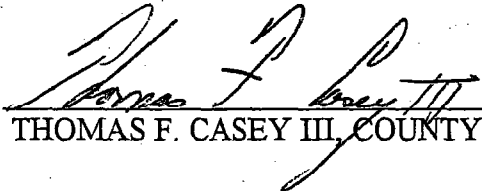
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The sole claimant to the proceeds is Phong Dang who demonstrated his interest in the property by copy of a Quitclaim deed dated May 30, 2001 and recorded that same day from the former owners and assesses, Istvan Szabados and Ildiko G. Szabados. A claim filed by Andrew B. Katakis, Global Discoveries Ltd., on behalf of Mr. and Mrs. Szabados, the assesses and former owners was withdrawn when he was apprised of their May 30, 2001 Quitclaim. It is therefore respectfully recommended that the claim be granted in the amount of \$23,662.61, the amount of the judgment and interest accrued up to and including the date of the claim.

**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