RESOLUTION NO. 2022-XX

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS ADOPTING THE "NAPA COUNTY POLICY REGARDING THE SUBMISSION OF CLAIMS FOR EXCESS PROCEEDS," AND DELEGATING THE TREASURER-TAX COLLECTOR AUTHORITY PURSUANT TO REVENUE AND TAXATION CODE SECTION 4675.1

WHEREAS, the Napa County Treasurer-Tax Collector must occasionally sell tax-defaulted property in order to satisfy outstanding taxes and assessments; and

WHEREAS, when a tax defaulted property is sold by the Tax Collector, there may be "excess proceeds" from the sale, which are remaining proceeds after taxes, assessments, and costs are deducted pursuant to California Revenue and Taxation Code (R&T Code) sections 4672, 4672.1, 4672.2, 4672.3, and 4673; and

WHEREAS, R&T Code section 4671, *et seq*., governs the distribution of proceeds from the sale of tax-deeded property; and

WHEREAS, R&T Code section 4675(d) provides the Board of Supervisors shall establish the information and proof necessary to determine a claimant's rights to all or any portion of excess proceeds; and

WHEREAS, R&T Code section 4675.1 provides that the Board of Supervisors may delegate any act required or authorized to be performed by the Board of Supervisors under R&T Code section 4675, including establishment of the information and proof necessary to determine a claimant's right to all or any portion of the excess proceeds, to any county officer, and that the resolution so authorizing a county officer shall specify the administrative rules and procedures concerning any act performed under the authorizations; and

WHEREAS, R&T Code section 4675.1 requires that the Auditor-Controller keep a record of the acts performed by the Treasurer-Tax Collector under the authorization; and

WHEREAS, the Treasurer-Tax Collector is requesting the Board of Supervisors adopt this resolution to authorize the Treasurer-Tax Collector to perform on its behalf any and all acts required or authorized to be performed by the Board of Supervisors under R&T Code section 4675 and to specify the administrative rules and procedures concerning the establishment of the information and proof necessary to determine a claimant's right to all or any portion of the excess proceeds; and

WHEREAS, the Treasurer-Tax Collector, along with County Counsel, has developed the "Napa County Policy Regarding the Submission of Claims for Excess Proceeds," attached hereto as Exhibit 1, in order to clearly define the process and requirements for claims for excess proceeds filed by parties of interest, as defined by R&T Code section 4675, regarding property that has been sold by the Treasurer-Tax Collector at a sale of tax-defaulted property; and

WHEREAS, the Treasurer-Tax Collector has the necessary expertise to determine what information and proof is necessary to determine a claimant's rights to all or any portion of the excess proceeds;

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Napa County Board of Supervisors hereby authorizes the Napa County Treasurer-Tax Collector to perform on its behalf any and all acts required or authorized to be performed by the Board of Supervisors under R&T Code section 4675.

2. The Napa County Board of Supervisors adopts the "Napa County Policy Regarding the Submission of Claims for Excess Proceeds" to serve as the administrative rules and procedures under which the Treasurer-Tax Collector shall perform the acts authorized by this Resolution.

3. The Napa County Board of Supervisors authorizes the Napa County Treasurer-Tax Collector to establish the information and proof necessary to determine a claimant's rights to all or any portion of the excess proceeds for any case prior to the policy becoming effective and for any case that is not governed by the "Napa County Policy Regarding the Submission of Claims for Excess Proceeds" effective immediately.

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4. The Napa County Auditor-Controller is required by law to keep a proper record of each act performed under the authorization provided to the Treasurer-Tax Collector pursuant to R&T Code section 4675.1.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the ____ day of ______________, 2022, by the following vote:

AYES: SUPERVISORS

NOES: SUPERVISORS NONE

ABSTAIN: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

NAPA COUNTY, a political subdivision of the State of California

By: ___________________________________
RYAN GREGORY, Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors
By: *John L. Myers* (e-sign) Deputy County Counsel Date: January 26, 2022	Date: Processed By: ______________________________ Deputy Clerk of the Board	By:__________________________