



Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov

Main: (707) 253-4580

Legislation Text

File #: 21-1429, Version: 1

TO: Board of Supervisors
FROM: Robert Minahen, Treasurer-Tax Collector
REPORT BY: Robert Minahen, Treasurer-Tax Collector
SUBJECT: Delegation of Authority to distribution excess proceeds from past delinquent tax sales

RECOMMENDATION

Treasurer-Tax Collector requests the adoption of a Resolution adopting the “Napa County Policy Regarding the Submission of Claims for Excess Proceeds,” delegating authority to the Treasurer-Tax Collector to distribute excess proceeds resulting from tax-defaulted property sales in accordance with Chapter 1.3 of the California Revenue and Taxation Code section covering sections 4671 through 4676.

EXECUTIVE SUMMARY

The Napa County Treasurer-Tax Collector must occasionally sell tax-defaulted property in order to satisfy outstanding taxes and assessments. When a property is sold by the Treasurer-Tax Collector at tax sale there may be excess proceeds, as defined by California Revenue and Taxation Code (R&T Code). In accordance with R&T Code, excess proceeds must be returned to parties of interest. The Treasurer-Tax Collector is requesting the adoption of a policy formally defining the requirements for future claims on excess proceed resulting from tax-defaulted property tax sales which includes the delegation of the Board’s authority to approve excess tax sale proceed distributions in accordance with R&T Code.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
Where is it budgeted?	The funds held as excess proceeds of delinquent tax sales are held in an agency fund and not subject to Board approved appropriation.
Is it Mandatory or Discretionary?	Discretionary

Discretionary Justification: While the distribution of excess is not discretionary, the Board’s delegation of authority is discretionary. The delegation will enable the Treasurer-Tax Collector, working with County Counsel and the Auditor-Controller, to efficiently distribute funds held in excess.

Is the general fund affected? No

Future fiscal impact: No future fiscal impact

Consequences if not approved: The distribution of excess proceeds will come to the Board of Supervisors for approval.

County Strategic Plan pillar addressed: Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Napa County Treasurer-Tax Collector must occasionally sell tax-defaulted property in order to satisfy outstanding taxes and assessments. When a property is sold by the Treasurer-Tax Collector at tax sale there may be excess proceeds from the sale, which are proceeds after taxes, assessments, and costs pursuant to R&T Code sections 4672, 4672.1, 4672.2, 4672.3 and 4673 are deducted.

The Treasurer-Tax Collector is requesting the approval of the attached Resolution as well as the attached Policy in order to clearly define the administrative rules and procedures governing the delegated acts performed under this authority. The Treasurer-Tax Collector, in coordination with County Counsel, has developed the “Napa County Policy Regarding the Submission of Claims for Excess Proceeds”, the purpose of which is to clearly define the process and requirements for claims for excess proceeds filed by parties of interest, as defined by California R&T Code section 4675. Where a claim for excess proceeds is not covered by the policy, the resolution authorizes the Treasurer-Tax Collector to determine the information and proof necessary to determine a claimant’s right to any portion of the excess proceeds, as allowed by R&T Code Section 4675.1.