DEPARTMENT: Tax Collector  BY: Don Z. Phillips  PHONE: 966-2621

RECOMMENDED ACTION AND JUSTIFICATION:  (Policy Item: Yes  No)
Recommend Board set priority and extent of claims for excess proceeds in accordance with Section 4675 of the Revenue & Taxation Code.

Claims submitted:  T.C.E. Inc. in the amount of $5,148.00
              Lake Don Pedro Owners Assn. in the amount of $599.00
              John E. Anderson, Jr., Owner in the amount of
              $4,922.12

Total amount of available excess proceeds: $4,922.12

BACKGROUND AND HISTORY OF BOARD ACTIONS: No prior requests have been done.  Action must be within the guidelines of Section 4675 of the R & T Code

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION: Distribution must be done according to Revenue & Taxation Code

COSTS:  ( ) Not Applicable

A. Budgeted current FY  
B. Total anticipated costs  
C. Required additional funding  
D. Internal transfers  

SOURCE:  ( ) 4/5ths Vote Required

A. Unanticipated revenues  
B. Reserve for contingencies  
C. Source description: Balance in Reserve for Contingencies, if approved: $  

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
Page 1 - Copy of TC Manual
Pages 2, 3, & 4 with follow up included - Copies of claims
Letter of Explanation

CLERK’S USE ONLY:
Res. No.: 58471  Ord. No.  
Ayes: 5  Absent:  
Abstained:  0  

do not count as a vote.  

☑ Approved  
( ) Denied  
( ) Minute Order Attached  
( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date:  

ATTEST:  MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California  
By:  Deputy  

ADMINISTRATIVE OFFICER’S RECOMMENDATION:  This item on agenda as:
☑ Recommended  
( ) Not Recommended  
☐ For Policy Determination  
☐ Submitted with Comment  
☑ Returned for Further Action

Comment:  

A.O. Initials:  

Action Form Revised 5/92
TO: BOARD OF SUPERVISORS  
COUNTY COUNSEL

FROM: TAX COLLECTOR

SUBJECT: EXPLANATION & REQUEST FOR BOARD DETERMINATION OF PRIORITY OF CLAIMS FOR EXCESS PROCEEDS IN ACCORDANCE WITH SEC. 4675 OF THE R & T CODE

After the sale of property by public auction, any amounts greater than those satisfying the taxes, penalties, costs, and fees, are held in a trust fund for one year, and then can be claimed by parties of interest, and who make valid claim to such excess proceeds.

In accordance with Sec. 4675, parties of interest and their order of priority are as shown in said section.

In the event more than one party of interest claims the proceeds, the Board of Supervisors establishes the priority and extent of their claims.

It is suggested that county counsel be contacted regarding the circumstances surrounding any claims for excess proceeds.

Submitted are valid claims, in the order of priority, for the amount of excess proceeds of $4,922.12:
1. TCE, Inc. - Trust Deed for $5,148.00
2. LDP Owners Assn. - Lien in the amount of $599.00
3. Anderson, John E. Jr., last assessee - Total of proceeds

Since TCE, Inc. holds a valid trust deed in an amount greater than the excess proceeds, the total amount of $4,922.12 should be awarded to this claim.

Back = Copy of R&T 4675
8510. GENERALLY - Continued

NOTE: After labeling for the purpose of reporting them, send all fees due the State of California to:

State Treasurer
P. O. Box 942809
Sacramento, CA 94209-0001

8511. DEFINITION OF TAXES AND ASSESSMENT FOR PURPOSE OF DISTRIBUTION

(1) Taxes include all liens determined by the application of ad valorem tax rates which were, at the time of the tax-default, included in the amount necessary to redeem the property ($4671).

(2) Assessments include all liens other than taxes which were, at the time of the tax-default, included in the amount necessary to redeem the property, and included in the amount necessary to redeem the property from sale to any taxing agency entitled to share in the proceeds ($4671.3).

8512. EXCESS PROCEEDS

Excess proceeds are those proceeds remaining after satisfaction of all the amounts discussed in M-8510 ($4674).

"Excess proceeds" are retained in the delinquent tax sale trust fund for a period of one year following the date of the recodoration of the tax deed to the purchaser of the property. During the one-year period, the excess proceeds may be claimed by any party of interest in the property at the time of the sale ($4675). Parties of interest and their order of priority are as follows:

(1) First, valid lienholders of record prior to the recodoration of the tax deed to the purchaser in the order of their priority; and

(2) Then, any person with title of record to all or any portion of the property prior to the recodoration of the tax deed to the purchaser.

In the event more than one party of interest claims the excess proceeds, the board of supervisors establishes the priority and extent of their claims ($4675).

NOTE: The county should not distribute excess proceeds until ninety days after the division of the excess proceeds has been determined.
CLAIM FOR EXCESS PROCEEDS - LIENHOLDER
COUNTY OF MARIPOSA
OFFICE OF TREASURER-TAX COLLECTOR

NAME: T.C.E., INC.
P.O. BOX 12995
LAS VEGAS, NEVADA 89112
Re: Possible Claim for Excess Proceeds
Assessor's Parcel No.: 020-005-0-002-0
Default No.: 840367
Amount of Excess Proceeds: $4,922.12
Date of Tax Sale: February 28, 1992
Last Assesses: ANDERSON, JOHN E. Jr. & CHERYL L.

To: Don Z. Phillips, Treasurer-Tax Collector

I hereby certify I am the person named above and that I am a lienholder of record on the referenced parcel of real estate to the best of my knowledge.

I claim the above amount of excess proceeds under Revenue and Taxation Code Section 4675 (a), or the lesser amount of $5,149.00.

(Check any applicable blocks.)

( ) I understand that I am claiming these funds personally based on the above recorded document available in your title report and investigation file, and that it is not necessary for me to employ another person to file a claim for me. S/4 78 D/T 7.740 See attached for unpaid Bal.

( ) I have previously given a "power of attorney" to or signed an agency agreement, with another person to file a claim on my behalf. I hereby claim such proceeds in my own name and revoke such power of attorney or agency agreement to claim these funds. I understand I cannot revoke a prior 'assignment' of my rights to these proceeds, unless such assignment is subsequent to the sale and does not qualify under Revenue and Taxation Code Section 4675.

I enclose evidence of the present amount due with interest and costs claimed to the date of the tax sale including an accounting of all payments made on this lien.

( ) Partnership or Corporate Tax I.D. Number: 86-0270208
( ) My California Driver's License number is: 3453712714G2
I affirm under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 8th day of JUNE 1992 at LAS VEGAS, NV (city/state)

[Signature]
Signature of Claimant

My Telephone number is: (702) 294-2024
My mailing address is: P.O. BOX 12995
LAS VEGAS, NV 89112

*Please note: Non U.S. Postal System Box Numbers are not acceptable.

4675(a), R&T Code
12-31-92 Report Account # Lot 825-2M

PAYOR Anderson, John E. Sheryl L.
ADDRESS 111 Cleveland Rd. #69
Pleasant Hills, CA 94523

AMT. $7,7,40.00 INT. RATE 9 1/2%

PHN. $78.00 from 6-18-78

ON THE 18 DAY OF EACH & every MONTH.

MATURETY DATE 6-18-95

Delinquency Account

Last pay 6-18-87

Principal balance $4,930.00

Past due 66 payments of $78.00 - $5,148.00
September 5, 1991

James P. Maxxons
Vice President
T.C.R., Inc.
P.O. Box 12993
Las Vegas, NV 89123

Re: Claims for Excess Proceeds
on Lake Don Pedro Trust Properties

Dear Mr. Maxxons:

As per your request, The Bank of California hereby acknowledges the authority of T.C.R., Inc. as the Sole Beneficiary of the Lake Don Pedro Trust Agreement to file claims, and to negotiate to receive monies directly from the Mariposa County Tax Collector's Office for excess proceeds from tax sales on properties held in trust at Lake Don Pedro. This authority is and can be construed as a Power of Attorney from The Bank of California, as Trustee of the Lake Don Pedro Trust Agreements.

This authority and Power of Attorney will cease when and if the Lake Don Pedro Trust should terminate, and all of the trust property deeded from The Bank of California.

Sincerely,

Kim Casas
Vice President and Senior Trust Officer
(206) 297-9237
NAME OF LIENHOLDER:
Recorders Index Number: LAKE DON PEDRO OWNERS ASSOCIATION
Recording Date: Document Number 911420
03/21/91

Re: Claim for Excess Proceeds
Assessor's Parcel No.: 020-05-0-002-0
Default No.: 840367
Amount of Excess Proceeds: $4,922.12
Date of Tax Sale: February 28, 1992
Last Assesses: ANDERSON, JOHN E. Jr. & CHERYL L.
To: Don Z. Phillips, Treasurer-Tax Collector

I hereby certify I am the person named above and that I am a lienholder of record on the referenced parcel of real estate to the best of my knowledge.

I claim the above amount of excess proceeds under Revenue and Taxation Code Section 4675(a), or the lesser amount of $599.00.

(Check any applicable blocks.)

(✓) I understand that I am claiming these funds personally based on the above recorded document available in your title report and investigation file, and that it is not necessary for me to employ another person to file a claim for me.

( ) I have previously given a "power of attorney" to or signed an agency agreement, with another person to file a claim on my behalf. I hereby claim such proceeds in my own name and revoke such power of attorney or agency agreement to claim these funds. I understand I cannot revoke a prior 'assignment' of my rights to these proceeds, unless such assignment is subsequent to the sale and does not qualify under Revenue and Taxation Code Section 4675.

I enclose evidence of the present amount due with interest and costs claimed to the date of the tax sale including an accounting of all payments made on this lien.

(✓) Partnership or Corporate Tax I.D. Number: 94-2231387

( ) My California Driver's License number is: __________________________

I affirm under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 3rd day of June ___________ 1992 at La Grange, CA
(city/state)

Signature of Claimant

Charles Day, President

My Telephone number is: (209) 852-2312

My mailing address is: 5182 Fuentes De Flores
La Grange, CA 95329

*Please note: Non U.S. Postal System Box Numbers are not acceptable.
NOTICE OF LIEN DUE

KNOW ALL MEN BY THESE PRESENTS: That the LAKE DON PEDRO OWNERS' ASSOCIATION (the Association) has levied charges against the real property described below in the amounts and for such years as is further set forth below, and that said charges remain unpaid and are now delinquent pursuant to the Association's By-Laws and the Declaration Imposing Covenants, Conditions, and Restrictions duly filed and recorded herein:

LOT 825 UNIT M-9 Lake Don Pedro Subdivision as shown on that certain map recorded in the Office of the Recorder of Mariposa County, California, in the Book of Subdivisions.

RECORD OWNER: John Jr. & Cheryl Anderson


Said assessment(s) became delinquent on September 1st of the year in which the charge(s) was/were assessed, and is payable to the Association together with interest at the legal rate of ten (10%) percent per annum from the date delinquent until paid, recording fees and such other costs of collection as may be incurred, including reasonable attorney's fees.

This notice is recorded pursuant to a Resolution duly adopted by the Board of Directors of the LAKE DON PEDRO OWNERS' ASSOCIATION on May 7, 1977.


(STATE OF CALIFORNIA)

On May 23, 1992 before me, Marykathryn Littlejohn-Zabel, personally appeared Gordon Ellis, Secretary personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her/their authorized capacity and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

(CORPORATE SEAL)

LAKE DON PEDRO OWNERS' ASSOCIATION
Gordon Ellis, Secretary

PUBLISHER NOTARY, STATE OF CALIFORNIA

L-4 rev 8/92

END OF DOCUMENT
NOTICE OF LIEN DUE

KNOW ALL MEN BY THESE PRESENTS: That the LAKE DON PEDRO OWNERS' ASSOCIATION (the Association) has levied charges against the real property described below in the amounts and for such years as is further set forth below, and that said charges remain unpaid and are now delinquent pursuant to the Association's By-Laws and the Declaration Imposing Covenants, Conditions, and Restrictions duly filed and recorded herein:

LOT _____825_____ UNIT _____M-2______ Lake Don Pedro Subdivision as shown on that certain map recorded in the Office of the Recorder of ____Mariposa______ County, California, in the Book of Subdivisions.

RECORD OWNER: __________________________ John Jr. & Cheryl Anderson


Said assessment(s) became delinquent on September 1st of the year in which the charge(s) was/were assessed, and is payable to the Association together with interest at the legal rate of ten (10%) percent per annum from the date delinquent until paid, recording fees and such other costs of collection as may be incurred, including reasonable attorney's fees.

This notice is recorded pursuant to a Resolution duly adopted by the Board of Directors of the LAKE DON PEDRO OWNERS' ASSOCIATION on May 7, 1977.

WITNESS MY HAND ________ Twenty Third ______DAY OF _________ May __________, 1992.

(CORPORATE SEAL)

Gordon Ellis, Secretary

LAKE DON PEDRO OWNERS' ASSOCIATION

(STATE OF CALIFORNIA)

On ________ May 23, 1992 __________ before me, Maryekathryn Littlejohn-Zabel, personally appeared Gordon Ellis, Secretary ______________________________, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her/their authorized capacity and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

L-4 rev 5/92

PUBLIC NOTARY
NOTARY PUBLIC, STATE OF CALIFORNIA
CLAIM FOR EXCESS PROCEEDS - LAST ASSESSEE
COUNTY OF MARIPOSA
OFFICE OF TREASURER-TAX COLLECTOR

NAME OF LAST ASSESSEE: ANDERSON, JOHN E. Jr.
Recorder's Index Number: Vol. 183 Page 209
Recording Date: 05/18/78

Re: Claim for Excess Proceeds
Assessor's Parcel No.: 020-05-0-002-0
Default No.: 840367
Amount of Excess Proceeds: $4,922.12
Date of Tax Sale: February 28, 1992

To: Don Z. Phillips, Treasurer-Tax Collector

I hereby certify I am the person named above and that I am the
last assessor of record on the referenced parcel of real estate to
the best of my knowledge.

I claim the above amount of excess proceeds under Revenue and
Taxation Code Section 4675 (b).

( ) I understand that I am claiming these funds personally based
on the above recorded document available in your title report and
investigation file, and that it is not necessary for me to employ
another person to file a claim for me.

( ) I have previously given a "power of attorney" to or signed an
agency agreements with another person to file a claim on my
behalf. I hereby claim such proceeds in my own name and revoke
such power of attorney or agency agreement to claim these funds.
I understand I cannot revoke a prior reassignment of my rights to
these proceeds, unless such assignment is subsequent to the sale
and does not qualify under Revenue and Taxation Code Section 4675.

( ) Partnership or Corporate Tax I.D. Number: A0364379

My California Driver's License Number is: A0364379

I affirm under penalty of perjury that the foregoing is true and
correct to the best of my knowledge.

Executed this 2 day of Sept, 1992
at Fresno, CA
(city/state)

[Signature]
Signature of Claimant

My Telephone number is: (209) 434-5955
My mailing address is: 9136 Woodland #265
Fresno, CA 93720

*Please note: Non U.S. Postal System
Box Numbers are not acceptable.