

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA

June 10, 1997

On motion of Supervisor Spitzer duly seconded and carried, the following Resolution was adopted:

WHEREAS, section 4675.1 of the Revenue and Taxation Code of the State of California (all section references in this Resolution are to the California Revenue and Taxation Code) permits a board of supervisors, by resolution, to authorize any County officer to perform on behalf of such board any act required or authorized to be performed by it under section 4675 related to distribution of excess tax sale proceeds; and

WHEREAS, it is the recommendation of the County Treasurer-Tax Collector and County Counsel that this Board of Supervisors authorize the Treasurer-Tax Collector to perform certain acts on the Board's behalf as provided in Revenue and Taxation Code section 4675.1.

NOW, THEREFORE, BE IT RESOLVED that:

1. Pursuant to section 4675.1, the Treasurer-Tax Collector is hereby authorized to perform on behalf of this Board of Supervisors the following specified acts required to be performed by said Board under section 4675:

- A. Determine the information and proof necessary to establish a claimant's rights to all or any portion of tax sale excess proceeds as authorized by section 4675.
- B. Establish a claimant's rights to all or any portion of tax sale excess proceeds as authorized by section 4675.
- C. Order the distribution of excess proceeds to the parties who have claimed the excess proceeds in the order of priority as authorized by section 4675.

Resolution No. 97-237
Delegation of Authority to Treasurer-
Tax Collector to Distribute Excess
Proceeds of Tax Sales AEF:vn

1 2. The Treasurer-Tax Collector shall forward proposed distributions of excess proceeds to
2 County Counsel, and County Counsel will review as to legal requirements.

3 3. The Auditor-Controller shall:

4 A. Pay excess proceeds claims when payment is requested by the Treasurer-Tax
5 Collector and the request is reviewed by County Counsel as to legal requirements.

6 B. Record each act performed pursuant to this authorization as required by section
7 4675.1.

8 BE IT FURTHER RESOLVED that any action or proceeding to review the decision of the
9 Treasurer-Tax Collector shall be commenced within 90 days after the date of the decision of the
10 Treasurer-Tax Collector.

11 BE IT FURTHER RESOLVED that the Treasurer-Tax Collector is directed to prepare and
12 present to this Board of Supervisors an annual report summarizing the excess proceeds claims paid
13 during the prior year.

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William G. Steiner

Chairman of the Board of Supervisors

SIGNED AND CERTIFIED THAT A COPY
OF THIS DOCUMENT HAS BEEN DELIVERED
TO THE CHAIRMAN OF THE BOARD

Attest:

Darlene J. Bloom

DARLENE J. BLOOM
Clerk of the Board of Supervisors
of Orange County, California

AYES: SUPERVISORS TODD SPITZER, CHARLES V. SMITH, JAMES W. SILVA,
THOMAS W. WILSON AND WILLIAM G. STEINER

NOES: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.

I, DARLENE J. BLOOM, Clerk of the Board of Supervisors of Orange County, California,
hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board
at the regular meeting thereof held on the 10th day of June, 1997, and passed by a unanimous vote of
said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 10th day of June, 1997.

Darlene J. Bloom
DARLENE J. BLOOM
Clerk of the Board of Supervisors
of Orange County, California