

Resolution No. 2025-024

**A RESOLUTION OF THE TEHAMA COUNTY BOARD OF SUPERVISORS
AUTHORIZING ADJUDICATION OF EXCESS PROCEEDS CLAIM BY THE
TREASURER/TAX COLLECTOR.**

WHEREAS, the Board of Supervisors of Tehama County (the "Board") has authority under Revenue and Taxation Code Section 4675 to adjudicate claims for excess proceeds; and

WHEREAS, Revenue and Taxation Code Section 4675.1 allows the Board of Supervisors to delegate said authority; and

WHEREAS, through Resolution 177-1979, the Board had delegated the authority for adjudicating any and all excess proceeds where there is a single claimant to a three-person committee; and

WHEREAS, in light of the statutory changes in the roles of those County Officers assigned to that committee and in order to streamline the process for simple excess proceeds claims so that the tax payer can receive payments more quickly:

NOW, THEREFORE, BE IT RESOLVED THAT, the Board hereby dissolves the committee created in resolution 177-1979; and

BE IT FURTHER RESOLVED THAT:

- (1) The Board delegates the authority to adjudicate any and all excess proceeds where there is a single claimant to the Treasurer-Tax Collector and to any County Officer subsequently appointed that holds the responsibility for bringing properties with delinquent taxes to tax sale; and
- (2) Any County Officer to whom such authority has been delegated may consult in confidence regarding any legal question regarding the delegated duty with County Counsel; and
- (3) If the County Officer adjudicating excess proceeds claims determines an excess proceeds claim is approved shall present the claim as approved to the Auditor-Controller for dispersal of the proceeds; and
- (4) The Auditor-Controller is authorized to allow a claim approved as described in this Resolution; and
- (5) The County Officer adjudicating excess proceeds claims shall send notification of the adjudication to any claimant whose claim has not been approved at the address provided by the claimant in the claim; and
- (6) If the claimant fails to provide an address in the claim, any quarterly report to the Board made at a regular meeting of the Board containing information about the adjudication shall be sufficient notice to commence the 90 day timeline referred to in Revenue and Taxation Code section 4675 (g); and
- (7) The County Officer adjudicating excess proceeds claims as described in this Resolution shall provide to the Auditor all information necessary of any adjudications so that the Auditor can keep a record pursuant to Revenue and Taxation Code Section 4675.1; and

- (8) The County Officer adjudicating excess proceeds claims shall present to the Board for review all acts performed under this Resolution during any quarter in which the acts occurred with the caveat that if the acts were performed too late in the quarter to allow for the presentation of the report, the report shall be made immediately at the first regular Board meeting in the following quarter; and
- (9) The Tax Collector shall present all other excess proceeds claims not described in this Resolution to the Board for adjudication and shall present a recommended course of action to the Board for these with consultation from County Counsel where necessary because the statutory language and/or regulatory guidelines are vague or ambiguous.

This resolution shall become operative upon adoption and remain in full force and effect until modified by a subsequent Resolution adopted by the Board.

The foregoing Resolution was offered by Supervisor WALKER, and seconded by Supervisor BURROUGHS on APRIL 15TH, and adopted by the following vote:
2025

AYES: SUPERVISORS JONES, BURROUGHS, WALKER, NOLEN, AND HANSEN

NOES: NONE.

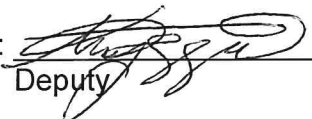
ABSENT OR NOT VOTING: NONE.

STATE OF CALIFORNIA)
)
COUNTY OF TEHAMA)

I, SEAN HOUGHTBY, County Clerk and ex-officio Clerk of the Board of Supervisor of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisor on the 15TH day of APRIL, 2025

Dated: APRIL, 21TH, 2025

SEAN HOUGHTBY, County Clerk and ex-officio
Clerk of the Board of Supervisor,
County of Tehama, State of California

By: 
Deputy