

LEGISLATIVE DIGEST

[Administrative Code - Delegating Tax Collector Authority to Administer Excess Proceeds Claims]

Ordinance amending the Administrative Code to delegate authority from the Board of Supervisors to the Tax Collector under California Revenue and Taxation Code, Section 4765.1, to administer excess proceeds claims after the completion of tax sales of real property.

Existing Law

The California Revenue and Taxation Code provides that the County Board of Supervisors administers excess proceeds claims after the completion of tax sales of real property. State law provides that the Board of Supervisors may delegate this authority to the Tax Collector under Revenue and Taxation Code section 4675.1. No such delegation has been made.

Amendments to Current Law

The ordinance will delegate the authority to administer excess proceeds claims to the Tax Collector under Revenue and Taxation Code section 4675.1. The ordinance will require the Tax Collector to follow the administrative rules and procedures of Revenue and Taxation Code sections 4674, 4675, and 4676. Lastly, the ordinance will require the Controller to record each act performed under this delegation of authority.

Background Information

This ordinance is intended to streamline processing of claims of excess proceeds by providing the Office of the Treasurer Tax Collector authority to process claims. The Tax Collector administers all other aspects of tax sales of real property prior to processing claims of excess proceeds. By allowing the Tax Collector to manage this last step in the tax sale process this ordinance will expedite processing of claims of excess proceeds and completion of the tax sale process.

n:\legana\as2016\1700240\01150816.docx