

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**  
**and for Special Districts, Agencies and Authorities Governed by the Board**

Adopted this Resolution on 03/03/2015 by the following vote:

**AYE:** ☐  
**NO:** ☐  
**ABSENT:** ☐  
**ABSTAIN:** ☐  
**RECUSE:** ☐



**Resolution No. 2015/68**

Establishing a Policy for the Distribution of Excess Proceeds from the Sale of Tax-Defaulted Property and Authorizing the Treasurer-Tax Collector to Distribute Excess Proceeds in Accordance with the Policy. [Cal. Rev. & Tax. Code, §§ 4675, 4675.1, 4676].

**WHEREAS:**

- a. Under Revenue and Taxation Code section 4675, the Contra Costa County Board of Supervisors is responsible for determining the distribution of excess proceeds from the sale of a tax-defaulted property;
- b. The Contra Costa County Board of Supervisors may establish a policy for the distribution of the excess proceeds;
- c. Revenue and Taxation Code section 4675.1 permits the Contra Costa County Board of Supervisors to authorize the County Treasurer-Tax Collector to implement the policy in accordance with Revenue and Taxation Code section 4675; and
- d. The County Auditor is required to keep a record of the acts performed by the County Treasurer-Tax Collector under the authorization.

The Board of Supervisors of Contra Costa County **RESOLVES THAT:**

The attached Contra Costa County Policy Regarding Claims for Excess Proceeds ("Policy"), which establishes a policy for the distribution of excess proceeds from the sale of tax-defaulted property, is adopted. The forms attached to the Policy are provided only as samples and are not part of the Policy.

The Treasurer-Tax Collector, or designee, is authorized to perform acts under Revenue and Taxation Code section 4675 in accordance with the Policy, including any act required or authorized to be performed by the Board of Supervisors under this section. [Cal. Rev. & Tax. Code, § 4675.1.]

The Contra Costa County Auditor-Controller is required by law to keep a proper record of each claim paid under the provisions of this resolution. The Contra Costa County Treasurer-Tax Collector is to notify the Auditor-Controller of any litigation instituted concerning any claim made or paid under California Revenue and Taxation Code section 4675.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

**Contact: Brice Bins, (925) 957-2848**

**ATTESTED: March 3, 2015**

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

**cc:** Robert Campbell, Auditor-Controller