

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

Adopted this Resolution on 08/15/2017 by the following vote:

		<b>John Gioia</b>
		<b>Candace Andersen</b>
<b>AYE:</b>	<input type="text" value="5"/>	<b>Diane Burgis</b>
		<b>Karen Mitchoff</b>
		<b>Federal D. Glover</b>
<b>NO:</b>	<input type="text"/>	
<b>ABSENT:</b>	<input type="text"/>	
<b>ABSTAIN:</b>	<input type="text"/>	
<b>RECUSE:</b>	<input type="text"/>	



**Resolution No. 2017/301**

IN THE MATTER OF: The County's updated Policy Regarding the Distribution of Excess Proceeds from the Sale of Tax-Defaulted Property [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;
- d. The County Auditor is required to keep a record of the acts performed by the County Treasurer-Tax Collector under the authorization;
- e. The Contra Costa County Board of Supervisors established a policy regarding the distribution of excess proceeds through Resolution No. 2015/68; and
- f. The Treasurer-Tax Collector recommends certain revisions to that policy to improve the efficiency of the distribution of excess proceeds.

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

The updated version of the Contra Costa County Policy Regarding Claims for Excess Proceeds, which is attached as Exhibit A, is adopted. A complete copy of the redlined version showing the changes to the policy is also attached as Exhibit B

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.

**ATTESTED: August 15, 2017**

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

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

By: Stacey M. Boyd, Deputy

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