



With respect to parcels 030-122-011-000, 261-061-018-000 and 261-061-025-000: Multiple claims were filed and/or appear to be adverse and conflicting. The County is without knowledge of the respective rights of the claimants and is unable to determine the validity and/or priority of these claims. Therefore, the Tax Collector recommends interpleading and depositing these funds with the Superior Court of California.

In accordance with Revenue and Taxation Code Section 2635.5, the Tax Collector is recommending \$21,970.63 be intercepted from the total available excess proceeds from parcel 261-061-018-000 prior to interpleading and depositing these funds with the Superior Court of California. On December 9, 2022, the Assessor issued a corrected bill for fiscal year 2022 and two escape bills for fiscal year 2020 and 2019 for this parcel assessed against the owner of record at the time of the internet auction. The combined total for these unsecured assessments is \$21,970.63. Due to the timing of the corrected and escape assessments, the amounts due were not included in the minimum bid for this parcel at the time of the internet auction.

The total distribution of excess proceeds for all parcels to all claimants is \$906,936.13, including funds deposited to the Superior Court for the interpleader actions and the payoff of delinquent taxes.

OTHER AGENCY INVOLVEMENT:

County Counsel has reviewed the claims and approves the recommended action. The Tax Collector will request warrants from the Auditor-Controller in favor of the claimants from the funds currently held in the Delinquent Tax Sale Trust Fund 001-1170-TRE001-2215.

FINANCING:

There will be no financial impact on the General Fund. As to three of the matters, the Tax Collector will request warrants against the excess proceeds from the Auditor-Controller in favor of the claimants from the funds currently held in the Delinquent Tax Sale Trust Fund, 001-1170-TRE001-2215. As to the remaining three matters, the Tax Collector will interplead the funds and deposit them with the Superior Court so that the validity of the claims can be adjudicated.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The revenue generated from the Monterey County Treasurer-Tax Collector Excess Proceeds Distribution would promote and support the following Board of Supervisors Strategic Initiatives:

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

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Attachments:  
Board Report

Attachment A: Excess Proceeds Distribution