

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Acts Required or Authorized to be Performed Under Revenue and Taxation Code Section 4675 by the Treasurer-Tax Collector

**Policy
Number**

B-36

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Purpose

To establish a policy authorizing the Treasurer-Tax Collector, effective January 1, 1979, to perform on behalf of the Board of Supervisors those acts required or authorized to be performed by the Board of Supervisors under Section 4675 of the Revenue and Taxation Code concerning claims for excess proceeds remaining after the sale of tax-deeded property.

Background

Any party of interest in the sale of tax-deeded property may file with the County a claim for excess proceeds remaining after the sale of such property. Section 4675 of the Revenue and Taxation Code provides that excess proceeds are to be distributed on order of the Board of Supervisors in the order of priority set forth in Section 4675. Section 4675.1 has been added to the Revenue and Taxation Code (Stats. 1978, ch.164) effective January 1, 1979, to provide that the Board of Supervisors may, by resolution, authorize any County officers to perform on its behalf any act required or authorized to be performed by the Board of Supervisors under Section 4675. It is required that the authorization provide that the County Auditor record each act performed under the authorization.

Policy

It is the policy of the Board of Supervisors that:

Effective January 1, 1979, the Treasurer-Tax Collector is authorized to perform on behalf of the Board of Supervisors any act required or authorized to be performed by the Board of Supervisors under Section 4675 of the Revenue and Taxation Code. The Auditor and Controller shall record each act performed by the Treasurer-Tax Collector under the authorization.

Sunset Date

This policy will be reviewed for continuance by 12-31-23.

Previous Board Action

11-21-78 (22)

11-6-84 (12)

1-31-89 (28)

4-4-95 (28)

6-15-04 (25)

12-09-08 (33)

09-15-09 (16)

10-18-16 (15)

CAO Reference

1. Treasurer-Tax Collector