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Ukiah, CA 95482  
(707) 234-6875

**COUNTY OF MENDOCINO**

**Lloyd B. Weer**  
**Auditor-Controller**  
501 Low Gap Road, Room 1080  
Ukiah, CA 95482  
(707) 234-6860

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**INSTRUCTIONS FOR FILING EXCESS PROCEEDS CLAIMS**

**MENDOCINO COUNTY CANNOT BY LAW BEGIN THE PROCESSING OF CLAIMS UNTIL ONE YEAR HAS PASSED FROM THE RECORDING DATE OF THE TAX DEED TO THE PURCHASER. IN ORDER TO RECEIVE CONSIDERATION BY THE COUNTY, CLAIMS MUST BE FILED ON OR BEFORE THE EXPIRATION OF ONE YEAR FOLLOWING THAT DATE AS NOTED ON THE CLAIM.**

The California Revenue & Taxation Code, Section 4675, states in part (paraphrased):

For purposes of this article, parties of interest and their order of priority are:

- (a) First, lien holders of record prior to the recordation of the tax deed to the purchaser, in the order of their priority.
- (b) Then, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser. In the event that a person with title of record is deceased at the time of the distribution of excess proceeds, the heirs may submit an affidavit pursuant to Chapter 3 (commencing with Section 13100) of Part 1 of Division 8 of the Probate Code to support their claim for excess proceeds.
- (c) A party of interest in the property at the time of the sale may assign his or her right to claim the excess proceeds only by a dated, written instrument that explicitly states that the right to claim the excess proceeds is being assigned, and only after each party to the proposed assignment has disclosed to each other party to the proposed assignment all facts of which he or she is aware relating to the value of the right that is being assigned. Assignments must include proof that the amount and source of excess proceeds have been disclosed to the party of interest **and that the party of interest has been advised of his or her right to file a claim on his or her own behalf directly with the County at no cost (Sec 4675).**

If you consider yourself to be a party of interest in the sale of tax defaulted property as defined above, please fill out the attached claim form stating how you have determined your status as a party of interest. If you need help in filling out the form, please contact the Auditor's Office by telephone at (707) 234-6860.

You must attach copies of documents to support your claim as follows:

- In case (a) attach a copy of your **recorded** trust deed or other evidence of lien or security interest, along with a statement under penalty of perjury setting forth the original amount of the lien or interest, the total amount of payments received reducing the original amount of the lien or interest, and the amount still due and payable as of the date of the sale of the tax defaulted property by the Tax Collector.
- In case (b) attach copies of any other documents (e.g. **recorded** deed, death certificate, will, court order, etc.) supporting your claim.
- Any person or entity who in any way acts on behalf of, or in place of, any party of interest with respect to filing a claim for any excess proceeds shall submit proof with the claim that the amount of excess proceeds has been disclosed to the party of interest and that the party of interest has been advised of his or her right to file a claim for the excess proceeds on his or her own behalf (Sec 4675).

PLEASE NOTE: ***Claims are received by the Mendocino County Auditor and processed after the one year deadline for claiming.*** All claims require an original signature. Following the Auditor's review, the claim will either be approved or denied. The Auditor will notify you of the action. Should the claim be approved, the Auditor will issue a check in payment.

**Mail completed claim forms to:** Mendocino County Auditor-Controller  
501 Low Gap Road, Room 1080  
Ukiah, CA 95482