



BOISE COUNTY

RESOLUTION #2017-02

A BOISE COUNTY RESOLUTION AUTHORIZING TRANSFER OF EXCESS TAX DEED SALE PROCEEDS AND UNCLAIMED PROPERTY TO THE STATE TREASURER

WHEREAS, Idaho Code 31-801 grants general powers and duties, subject to the restrictions of law, to the Boards of County Commissioners in their respective counties; and

WHEREAS, Idaho Code 31-828 grants the Board authority "to do and perform all other acts...which may be necessary to the full discharge of the duties of the chief executive authority of the county government"; and

WHEREAS, Idaho Code 31-807 authorizes the Board to manage county property subject to restrictions including, but not limited to, those described in Idaho Code 31-808; and

WHEREAS, Idaho Code 31-808 authorizes the Board to sell surplus properties acquired by tax deed; and

WHEREAS, Idaho Code 31-808 provides that proceeds from the sale of property acquired by tax deed, after payment of all delinquent taxes, late charges, interest and costs, (excess proceeds) be appropriated by the Board to parties in interest that make claims, and then to the owner(s) of record at the time the tax deed was issued on the property; and

WHEREAS, Idaho Code 31-808 was amended by 2016 Senate Bill 1347a to permit the County, after payment of party in interest claims, to transfer excess proceeds resulting from the sale of tax deeded properties to the State Treasurer to be claimed and distributed as unclaimed property; and

WHEREAS, the State Treasurer has indicated that he will accept transfer of unpaid excess proceeds in the possession of the County provided certain conditions are met as set forth in Exhibit A; and

WHEREAS, the County has certain unpaid excess proceeds resulting from the sale of tax deeded property along with several unclaimed checks on account as set forth in Exhibit B, in the amount of \$26,906.14, and finds that transferring said proceeds to the State Treasurer will result in more efficient processing of such claims; and

WHEREAS, the Board has determined that the County has met the requirements for transferring said excess proceeds to the State Treasurer; and

NOW, THEREFORE BE IT RESOLVED, that the excess proceeds, as described in Exhibit B, be transferred to the State Treasurers, pursuant to Idaho Code 31-808, together with a completed unclaimed property report as directed by the State Treasurer and such other information that the State Treasurer might reasonably request.

IT IS FURTHER RESOLVED BY THE BOARD, that notice of said transfer be sent as required by Idaho Code 31-808.

APPROVED and ADOPTED in open session this 25th day of October, 2016.



BOISE COUNTY BOARD OF COMMISSIONERS



ALAN D. WARD, Chairman

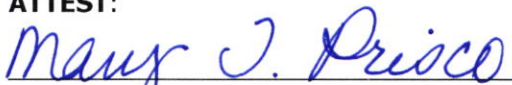


ROGER B. JACKSON, Commissioner

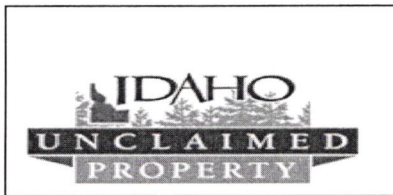


LAURA L. BAKER, Commissioner

ATTEST:



Mary T. Prisco, Clerk to the Board



To: County Treasurers Association

From: Cozette Walters, Administrator, Idaho Unclaimed Property

CC: Ron Crane, State Treasurer, Laura Steffler, Chief of Staff

Date: September 9, 2016

Re: Excess Tax Deed Sale Funds Unclaimed Property Resolution and Acceptance Policy

In accordance with SB1347a, (codified at Idaho Code § 31-808) on or after July 1, 2016, the State Treasurer will accept any excess funds a county has on hand after a tax deed sale subject to the following:

1. The county has notified all parties in interest, as defined in Idaho Code § 63-201, of the existence of the funds and the time for filing a claim has expired;
2. The county has paid all timely claims by parties in interest in priority of liens pursuant to law, and excess funds remain after such payments;
3. The county files a completed unclaimed property report in a NAUPA format and includes all available relevant information identifying ownership of the excess funds by name, address, city, and state.

Upon receipt of excess funds from a tax deed sale, the State Treasurer will receive the report and excess funds and proceed to locate the property owner or heir according to our unclaimed property law, Title 14, Chapter 5.