



# BOISE COUNTY

## RESOLUTION #2019-03

### **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 as set forth in Exhibit B, in the amount of \$77,078.25, 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 Treasurer, 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 30<sup>th</sup> day of October, 2018.

**BOISE COUNTY BOARD OF COMMISSIONERS**

  
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**ALAN D. WARD**, Chairman

  
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**ROGER B. JACKSON**, Commissioner

  
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**LAURA L. BAKER**, Commissioner

**ATTEST:**

  
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**Mary T. Prisco**, Clerk to the Board