



# COUNTY OF EL DORADO

## CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY California Revenue and Taxation Code Section 4675

### CLAIM FROM OWNER OF RECORD

The undersigned Owner of Record claims Excess Proceeds pursuant to California Revenue and Taxation Code §4675. Claims must be filed within one year following the recordation of the Tax Collector's Tax Deed to the purchaser.

If the property had multiple Owners of Record, complete a separate Claim for each Owner of Record (multiple Claims may be submitted/mailed together). See attached instructions for important detailed instructions and information.

<b>Assessor's Parcel Number:</b> - - -	<b>Default #:</b>	<b>Date of Tax Sale:</b> / /	<b>Date Tax Deed to Purchaser Recorded:</b> / /
<b>Type of Owner:</b> <input type="checkbox"/> Person <input type="checkbox"/> Trust <input type="checkbox"/> Business, Corporation, Partnership, Association, etc. <input type="checkbox"/> Governmental Entity <input type="checkbox"/> Other: _____		<b>Owner's Type of Ownership:</b> <i>(Eligibility is limited to the percentage of each owner's ownership)</i> <input type="checkbox"/> Sole Ownership <input type="checkbox"/> Joint Tenancy <input type="checkbox"/> Tenancy In Common <input type="checkbox"/> Other: _____	
<b>Owner's Percentage of Ownership:</b> %	<b>Owner is Deceased or Dissolved:</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	<b>Amount Claimed:</b> \$	
<b>Owner's Name as Shown on Title of Record</b> <i>(See Instructions before completing):</i>			

Attach documentation to support the Claim. Documentation may include property tax bills/notices mailed to Claimant, cancelled checks, escrow documents, a will, certified death certificate or court order, utility bills, etc. See instructions.

I affirm under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. I submit an originally signed and notarized Claim. *See instructions for how to sign the Claim.*

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_  
(day) (month) (year) (city and state)

Authorized Signature (see instructions): \_\_\_\_\_

Print Name & Title: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

**Notary:** *(A notary public verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.)*

State of \_\_\_\_\_, County of \_\_\_\_\_

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_),  
 by \_\_\_\_\_, proved to me on the basis of satisfactory evidence  
 to be the person who appeared before me.

Signature \_\_\_\_\_ (Seal)

# CLAIM FROM OWNER OF RECORD

## DETAILED INSTRUCTIONS AND INFORMATION

### Which Form to Use

There are essentially four different types of Claimants. A separate form is available for each type of Claimant which addresses the specific information the Claimant needs to provide.

Form	Used For
Claim from Owner of Record	The most common scenario. Use this form if you are the person/entity that, at the time of the tax sale, owned all or a portion of the property sold at tax sale.
Claim from Lienholder of Record	Property, at the time of the tax sale, may be encumbered by recorded liens. Examples would be a mortgage, seller-financing, secured loan, IRS lien, California State Franchise Tax Board lien, mechanics lien, court-ordered judgment, etc. The person/entity to whom money is owed (e.g. the bank) is the lienholder. Use this form if you are the Lienholder of Record.
Claim from Assignee of the Owner of Record	The Owner of Record may choose to assign (give/sell) his claiming rights to a third party (such as an asset finder service, an attorney, a family member, etc.). When this Assignment occurs, the Owner of Record (Assignor) no longer has a unilateral right to make the Claim for Excess Proceeds. Instead, the person/entity to which the rights were assigned makes the Claim for Excess Proceeds as an Assignee.
Claim from Assignee of the Lienholder of Record	The Lienholder of Record may choose to assign (give/sell) his claiming rights to a third party (such as an asset finder service, an attorney, or a family member). When this Assignment occurs, the Lienholder of Record (Assignor) no longer has a unilateral right to make the Claim for Excess Proceeds. Instead, the person/entity to which the rights were assigned makes the Claim for Excess Proceeds as an Assignee.

Please note: State law does not require a particular format to a Claim. The Claim form templates provided by the County are designed to assist the Claimant in compiling the particular information needed by the Auditor-Controller to successfully process a Claim. If the Claimant chooses to use a freeform Claim format, please ensure that all necessary information is provided.

### Assistance

Contact the El Dorado County Auditor-Controller, Property Tax Division at (530)621-5470.

### Mailing the Claim

Mail or deliver the original signed and notarized Claim to the address shown below. Multiple Claims may be mailed in the same envelope.

El Dorado County  
Auditor Controller, Property Tax Division  
360 Fair Lane  
Placerville, CA 95667

### Claiming and Filing Fees

There is no claiming or filing fee. Do not send any money.

## **Filing Deadline**

Claims must be filed prior to the expiration of one year following the recordation of the Tax Collector's deed to the purchaser at tax sale. The Claimant bears the responsibility to ensure delivery. Early receipt is suggested as there is no grace period. The Claimant may contact the Auditor-Controller, Property Tax Division to confirm the Claim has been received.

## **Assessor's Parcel Number (APN)**

Where the APN may be located:

- On the Notice of Excess Proceeds mailed to Parties of Interest (where the Excess Proceeds exceeded \$150).
- Online at the Treasurer-Tax Collector's Public Auction Tax Sale section.  
[http://www.edcgov.us/Government/TaxCollector/After\\_Tax\\_Sale\\_Results.aspx](http://www.edcgov.us/Government/TaxCollector/After_Tax_Sale_Results.aspx)
- By contacting the County's Assessor, Treasurer-Tax Collector, or Auditor-Controller.

## **Default #**

The Default number is not required, but assists to ensure Excess Proceeds identification accuracy, particularly when Excess Proceeds are available for APNs with similar numbers. The Default number may be located:

- Online at the Treasurer-Tax Collector's Public Auction Tax Sale section.  
[http://www.edcgov.us/Government/TaxCollector/After\\_Tax\\_Sale\\_Results.aspx](http://www.edcgov.us/Government/TaxCollector/After_Tax_Sale_Results.aspx)
- By contacting the County's Treasurer-Tax Collector or Auditor-Controller.

## **Date of Tax Sale**

This is the date the property was sold/auctioned by the Tax Collector.

Where the Date of Tax Sale may be located:

- On the Notice of Excess Proceeds mailed to Parties of Interest (where the excess proceeds exceeded \$150).
- Online at the Treasurer-Tax Collector's Public Auction Tax Sale section.  
[http://www.edcgov.us/Government/TaxCollector/After\\_Tax\\_Sale\\_Results.aspx](http://www.edcgov.us/Government/TaxCollector/After_Tax_Sale_Results.aspx)
- By contacting the County's Treasurer-Tax Collector or Auditor-Controller.

## **Date Tax Deed to Purchaser Recorded**

This is the date the Tax Collector recorded the deed transferring the ownership to the person who purchased the property at the tax sale. This date is typically within 60 days following the tax sale date.

This date is not required, but assists to demonstrate the Claim was made in a timely manner.

Where the Date Tax Deed to Purchaser Recorded may be located:

- On the Notice of Excess Proceeds mailed to Parties of Interest (where the excess proceeds exceeded \$150).
- Online at the Treasurer-Tax Collector's Public Auction Tax Sale section.  
[http://www.edcgov.us/Government/TaxCollector/After\\_Tax\\_Sale\\_Results.aspx](http://www.edcgov.us/Government/TaxCollector/After_Tax_Sale_Results.aspx)
- By contacting the County's Treasurer-Tax Collector or Auditor-Controller.

## **Type of Owner**

People or entities (such as a Corporation or a Trust) may own property. Identify the nature of the owner. The nature of the owner will help determine how to sign the Claim.

If the property was held in a Trust (regardless whether a family trust, separate property trust, revocable trust, irrevocable trust, etc.) mark the "Trust" box. Property placed in a Trust is no longer owned by the individual(s) (grantor) who placed the property in the Trust. Instead, the Trust essentially owns the property via a bifurcation between the Trustee who holds legal title to the property and the beneficiary who holds equitable title. When property is transferred to a trust, it means that the property is transferred to the trustee *to be held in trust* according to the agreement between the grantor and the trustee. There may be more than one Trustee (each of whom will typically sign the Claim as cotrustees).

If the property was held by an entity such as a Business, Corporation, Partnership, Limited Partnership, Non-profit Organization Association, etc., mark the "Business, Corporation, Partnership, Association, etc." box.

Also see the sections titled "Documentation" and "Signing the Claim".

## **Owner's Type of Ownership**

Property may be held in different kinds of ownership. Sole Ownership is when only one owner owns the property, regardless of whether that owner is one person, one Trust, one business. Examples of sole ownership include:

- "Mary Smith"
- "John Smith, Sole Trustee of the Smith Family Revocable Trust Dated 1/15/1998"
- "John Smith and Mary Smith, Cotrustees of the Smith Family Revocable Trust Dated 1/15/1998"
- "Gold Trail Glass and Window Company, Incorporated"

When there is more than one owner, Joint Tenancy and Tenancy in Common are most frequently used by owners. When there is more than one owner, the Grant Deed (Quit Claim Deed, etc.) will typically show the type of co-ownership. Owners decide how to hold ownership (not the County/State/Federal Government). Examples of more than one owner include:

- "John Smith" and "Mary Smith"
- "John Smith" and "Richard Jones"
- "John Smith" and "John Smith, Trustee of the Smith Family Revocable Trust Dated 1/15/1998"
- "John Smith" and "Gold Trail Glass and Window Company Incorporated"
- "John Smith", "Richard Jones", and "Mary Smith"

The kind of ownership determines the percentage of Excess Proceeds for which each owner is eligible. As such, each owner must complete a separate Claim.

*Example: If the property is owned by husband and wife in joint ownership, each owner has equal ownership; meaning the husband owns 50% and the wife owns 50%. Both husband and wife must separately claim their 50% share of the Excess Proceeds if the couple intends to claim the entire 100% of the available Excess Proceeds. If only the wife claims, only 50% of the Excess Proceeds is eligible to be paid. While separate Claims need to be made, the Claims may be mailed together.*

Although not typical, there are situations where the APN identifies a less than 100% interest in the entire property. The Tax Collector may sell a partial interest in a property when taxes are defaulted. In this scenario, the other owner(s), whose interest wasn't sold, isn't an Owner of Record for the purposes of Excess Proceeds.

*Example: A 1 acre piece of property has multiple owners and is represented by two APNs. APN 123-45-01-100 is a 25% interest in the property owned by Richard Jones. He is Tenants in Common with John and Mary Smith who own 75% of the property which is represented by APN 123-45-02-100. John Smith and Mary Smith own their 75% share as Joint Tenants (thus, John Smith owns 37.5% and Mary Smith owns 37.5%). If APN 123-45-01-100 is sold at tax sale, the only Owner of Record eligible for Excess Proceeds is Richard Jones. John Smith and Mary Smith aren't eligible as an Owner of Record for Excess Proceeds.*

## **Owner's Percentage of Ownership**

The Grant Deed (or Quit Claim Deed, etc.) typically identifies the percentage of ownership. Typical percentages include the following:

- Sole Ownership is typically 100% ownership.
- Joint Tenancy is always "equal" ownership: 50% each if two owners; 33.33% each if three owners; 25% each if four owners; etc. Spouses frequently hold ownership in Joint Tenancy, resulting in the husband owning 50% and the wife owning 50%.
- Tenancy in Common may be unequal ownerships (e.g. John Smith 80% and Richard Jones 20%)

Also see the section titled "Owner's Type of Ownership".

## **Owner is Deceased or Dissolved**

Common situations in which an owner is deceased or is dissolved:

- The person is deceased.
- If a Trust's Trustee(s) are deceased or cannot serve for any reason, the Trust is still valid (i.e. the Trust isn't dissolved). However, a Trust must have a trustee. Thus, prior to submitting a Claim for excess proceeds, the beneficiary(ies) of the Trust need to obtain a court order naming an alternative trustee(s). The court-approved alternative trustee(s) will then submit the Claim for excess proceeds, along with a copy of the court order.
- The Trust has been dissolved without removing the property from the Trust prior to dissolution (the change in title out of the trust wasn't recorded).
- The Business/etc. was dissolved (went out of business), however the property (asset of the business) wasn't liquidated as part of the dissolution (title change wasn't recorded).

If the owner is deceased or is dissolved, also see the sections titled "Documentation" and "Signing the Claim".

## **Amount Claimed**

Indicate the amount of available excess proceeds being claimed. The amount claimed may not exceed the amount of available Excess Proceeds.

Typically the percentage of ownership will determine the amount claimed. If the available amount of excess proceeds is \$10,000, for example, then the amount claimed would be:

- A Sole Owner with 100% ownership may claim all of the available excess proceeds ( $\$10,000 \times 100\% = \$10,000$ ).
- A Joint Tenancy owner with 50% ownership may claim half of the available excess proceeds ( $\$10,000 \times 50\% = \$5,000$ ).
- A Tenancy in Common owner with 20% ownership may claim 20% of the available excess proceeds ( $\$10,000 \times 20\% = \$2,000$ ).

## **Owner's Name as Shown on Title of Record**

Pursuant to R&T§4675(e)(1)(B), the owner's name is "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".

Input the name as shown on title of record (e.g. Grant Deed, Quit Claim Deed, etc.) at the time the property was sold.

- For instance, if the property was held in the name of "Mary Smith", input "Mary Smith". If the property was held as "Mary K. Smith", input "Mary K. Smith".
- If a Trust, use the full name of the Trust including the trustee(s) as it was shown on the recorded title. For instance, if held as "John Smith and Mary Smith, Cotrustees of the Smith Family Revocable Trust Dated

1/15/1998”, input that full name rather than abbreviating as “Smith Family Trust” or using only the Trustee’s name (e.g. John Smith, Trustee).

- A Trust must have a trustee. If for any reason the trustee(s) or successor trustee(s) cannot serve, the Trust is still valid. However, prior to submitting a Claim for excess proceeds, the beneficiary(ies) of the Trust need to obtain a court order naming an alternative trustee(s). The court-approved alternative trustee(s) will then submit the Claim for excess proceeds, along with a copy of the court order.
- If a Business, input the name of the business as it was shown on the recorded title. For instance if ownership was shown on recorded title as “Gold Trail Glass and Window Company, Incorporated”, input as such rather than using an abbreviated format, DBA alias, parent company, or subsidiary company.

There are several criteria to be an Owner of Record within the meaning of R&T§4675(e)(1)(B):

- Ownership must be “recorded”. Recording refers to a title document (such as a Grant Deed or Quit Claim Deed) which was recorded at the El Dorado County Recorder-Clerk’s office. An “unrecorded” owner (not on recorded title) is ineligible for Excess Proceeds.
- The owner must be on title at the time the tax sale’s change of ownership was recorded. Typically, the tax sale’s change in ownership isn’t recorded the day of the tax sale. Usually it is recorded a few weeks later. The recording date should be shown on the Notice of Excess Proceeds mailed to Parties of Interest (when the Excess Proceeds exceeded \$150).

Each owner, even if deceased or is dissolved, should submit a Claim to be eligible for the full amount of excess proceeds. See the sections titled “Documentation” and “Signing the Claim”.

## **Documentation**

Attach documentation to support the Claim. Documentation may include property tax bills/notices mailed to Claimant, cancelled checks, escrow documents, a will, certified death certificate or court order, utility bills, etc. Claims may be denied if the County is unable to establish a nexus between the owner (or Claimant) and the Excess Proceeds.

Strength of documentation:

- The best documentation is the original document, rather than a copy.
- Copies of documents that are available to the general public (e.g. a copy of the recorded Grant Deed) are generally not a strong source of proof to support the Claim, unless used to show a series of events or chain of title.
- Documents that establish a nexus that the Claimant is the only possible owner are the strongest documents. For instance, if the Owner of Record is Mary Smith, there may be a thousand Mary Smiths throughout the United States, but only one specific Mary Smith could have been the Owner of Record.

Additional documents may be required if the Owner of Record is unable to sign due to a medical condition, is deceased, is a Trust, is a Business. Please also see the section titled “Signing the Claim”.

If the entity is dissolved:

- If the Trust has been dissolved, provide a copy of the final Schedule K-1 showing the Claimant as the beneficiary. Additionally, provide a copy of the notarized revocation document (revocable trust) or certified court order (irrevocable trust).
- If the business has been dissolved, provide a copy of the Certificate of Dissolution.
- If the business has merged with or sold to another business, provide a copy of the merger or purchase agreement in addition to other documents.

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## Signing the Claim

Generally, the Authorized Signatory is exactly the same as the Owner of Record. For example, if Mary Katherine Smith owned the property and is now filing a Claim for the Excess Proceeds, she will sign the Claim in exactly the same manner as title was held as *Mary Katherine Smith*. The signature should not be abbreviated or deviate from the manner in which title was held: If the Owner or Record is Mary Katherine Smith, do not sign as *Mary Smith* or *Mary K. Smith*.

If the Owner of Record is unable to sign due to a medical condition, is deceased, is a Trust, is a Business, then the Authorized Signatory is signing “on behalf” of the Owner of Record<sup>1</sup>.

<sup>1</sup> This scenario is not the same as making an “assignment” pursuant to R&T§4675(b). An assignment is where the Owner of Record “gives” their rights to another party (e.g. Owner of Record assigns the right to claim to an asset finder service). If the Claim is an “assignment”, additional statutory requirements exist and a different claim form is used.

Below is detailed information about how/when the Authorized Signatory should sign in situations where the Authorized Signatory is different from the Owner of Record.

### Owner unable to sign due to medical condition

- If the person is unable to sign due to a medical condition, generally the person with Power of Attorney (conservator or custodian) will sign on behalf of the owner. The executor will sign as the executor (e.g. *John Smith, Power of Attorney for Mary Smith*). Additionally, the Power of Attorney will submit a valid Power of Attorney document along with court documents, medical verification signed by a licensed physician, etc.

### Deceased Person

- If the person is deceased, generally their executor (administrator) will sign on behalf of the owner. The executor will sign as the executor (e.g. *John Smith, Executor of the Estate of Mary Smith*). Additionally, the executor will submit proof of appointment and a certified copy of the death certificate.
- If there is no executor and the heir is claiming on behalf of the owner, the heir will sign as the heir (e.g. *John Smith, Heir of the Estate of Mary Smith*), submit a certified copy of the death certificate, and submit a Table of Heirship (please contact the Auditor-Controller for the form). Pursuant to R&T§4675(f), the heir may submit a signed Declaration Under Probate Code §13101<sup>2</sup>. Additionally, the Claimant may be asked for additional documentation (e.g. certified birth certificates) to establish the Claimant’s relationship to the deceased Owner of Record.

<sup>2</sup>The Declaration Under Probate Code §13101 declares that the decedent’s estate is \$150,000 or less and no proceeding is now or has been conducted to administer the estate. If the value of the Excess Proceeds being claimed exceeds \$150,000, we may request that you petition the court to appoint a personal representative for the estate.

### Trust

- If the Owner of Record is a Trust, the Trustee(s) will sign on behalf of the Trust (e.g. *John Smith, Trustee of the Smith Family Revocable Trust Dated 1/15/1998*). If there is more than one Trustee, then generally each cotrustee must sign the Claim (unless the Trust authorizes a reduced number of Trustees or a specific trustee to take action for the Trust).
- Additionally, the Trustee will submit either a one page Trust Abstract form (please contact the Auditor-Controller for the form) or a completed and signed copy of the trust including all codicils and amendments.
- A Trust must have a trustee. If for any reason the trustee(s) or successor trustee(s) cannot serve, the Trust is still valid. However, prior to submitting a Claim for excess proceeds, the beneficiary(ies) of the Trust need to obtain a court order naming an alternative trustee(s). The court-approved alternative trustee(s) will then submit the Claim for excess proceeds, along with a copy of the court order.
- If the Trust is dissolved, also see the sections titled “Owner is Deceased or Dissolved” and “Documentation”.

### Business, Corporation, Limited Partnership, etc.

- If the Owner of Record is an entity other than a Trust (e.g. a Business), an individual with corporate authority for the business such as an officer, general partner, manager, or sole proprietor signs the Claim (e.g. *John Smith, President of Gold Trail Glass and Window Company, Incorporated*). Additionally, submit proof that the Authorized Signatory is an officer, general partner, etc. which may be documented in the current business

license, company resolution, operating agreement, articles of incorporation, the most recent Statement of Information filed with the State Secretary, partnership agreement, certificate of dissolution, etc.

- If the corporation is a subsidiary corporation, the parent corporation is merely a shareholder of its subsidiary corporation and does not own the corporate property of its subsidiary. Therefore a parent corporation, regardless of the percentage of share owned, would not be the Owner of Record if recorded in the subsidiary corporation's name.
- If the Entity is dissolved, also see the sections titled "Owner is Deceased or Dissolved" and "Documentation".

#### Governmental Entity

- See Business, Corporation, Limited Partnership, etc.

## **Notarization**

Claims must be notarized. Notary Publics are available nationwide at many banks, mail service businesses, secretarial service businesses, tax service businesses, legal service businesses, and bail bond businesses.

If a Claimant is submitting multiple Claims in one envelope (e.g. the owner had three properties sold at the tax sale each resulting in Excess Proceeds), the Claimant may have their signature notarized on the first Claim and notate on the subsequent Claims to refer back to the first Claim for the notary.

Please contact the El Dorado County Auditor-Controller if the Claimant is located outside the United States, and a notary service is unavailable.

## **Processing**

State law allows for a claiming period of a full year. The Claimant bears the responsibility to ensure delivery. Early receipt is suggested as there is no grace period. The Claimant may call to see if the Claim has been received.

In order to receive consideration by the County Board of Supervisors (BOS), valid Claims must be received by the claiming expiration date, which is one year following the date of the recording of the deed to the purchaser at tax sale. The claiming expiration date may be located on the Notice of Excess Proceeds mailed to Parties of Interest and at the Treasurer-Tax Collector's website.

Claims will be reviewed typically within 60 days following receipt. The Auditor-Controller will deny (in writing) any patently invalid Claims without further consideration. The Auditor-Controller will deny (in writing) incomplete Claims without further consideration; however, presuming time remains within the claiming period, the Claimant may resubmit the Claim with the missing information.

Claims will not be heard by the BOS until after the claiming period has expired. The Auditor-Controller will schedule a hearing of the Claim for Excess Proceeds with the BOS and will notify the Claimant of the hearing date at least 20 days in advance. The BOS will take action to distribute the Excess Proceeds based upon State law. The Auditor-Controller will notify all valid Claimants of the action taken by the BOS. Should the Claim be approved (in whole or part), the Auditor-Controller shall issue a warrant (check) 90 days after the BOS action.

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## **State Law**

**4675.** (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of sale, at any time prior to the expiration of one year following the recordation of the tax collector's deed to the purchaser.

(b) After the property has been sold, 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. Any attempted assignment that does not comply with these requirements shall have no effect. This paragraph shall apply only with respect to assignments on or after the effective date of this paragraph.

(c) 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 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 for the excess proceeds on his or her own behalf directly with the county at no cost.

(d) The claims shall contain any information and proof deemed necessary by the board of supervisors to establish the claimant's rights to all or any portion of the excess proceeds.

(e) (1) Except as provided in paragraph (2), no sooner than one year following the recordation of the tax collector's deed to the purchaser, and if the excess proceeds have been claimed by any party of interest as provided herein, the excess proceeds shall be distributed on order of the board of supervisors to the parties of interest who have claimed the excess proceeds in the order of priority set forth in subdivisions (a) and (b). For the purposes of this article, parties of interest and their order of priority are:

(A) First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority.

(B) Second, 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.

(2) (A) Notwithstanding paragraph (1), if the board of supervisors has been petitioned to rescind the tax sale pursuant to Section 3731, any excess proceeds shall not be distributed to the parties of interest as provided by paragraph (1) sooner than one year following the date the board of supervisors determines the tax sale should not be rescinded, and only if the person who petitioned the board of supervisors pursuant to Section 3731 has not commenced a proceeding in court pursuant to Section 3725.

(B) If a proceeding has been commenced in a court pursuant to Section 3725, any excess proceeds shall not be distributed to the parties of interest as provided by paragraph (1) until a final court order is issued.

(f) In the event that a person with title of record is deceased at the time of the distribution of the 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.

(g) Any action or proceeding to review the decision of the board of supervisors shall be commenced within 90 days after the date of that decision of the board of supervisors.

*(Amended by Stats. 2014, Ch. 501, Sec. 2. Effective January 1, 2015.)*