

RESOLUTION #22- 110

TREASURER'S OFFICE

A RESOLUTION OF THE BOARD OF BONNER COUNTY COMMISSIONERS, STATE OF IDAHO, BONNER COUNTY, AUTHORIZING TRANSFER OF EXCESS SALE PROCEEDS TO THE STATE TREASURER PURSUANT TO IDAHO CODE §31-808

The following resolution and order were considered and adopted by the Bonner County, Idaho Board of Commissioners ("Board") on the 20<sup>th</sup> day of December 2022.

Upon the motion of Commissioner Bradshaw and second by Commissioner McDonald, the Board resolves as follows:

**WHEREAS**, Idaho Code §31-801 grants the 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 apportioned by the Board of 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

RESOLUTION AUTHORIZING  
TRANSFER OF EXCESS SALE PROCEEDS  
TO THE STATE TREASURER

RESOLUTION NO. 22-110

011

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**WHEREAS,** The State Treasurer has indicated that she 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 on account as set forth in Exhibit B, and finds that transferring said proceeds to the State Treasurer will result in more efficient processing of such claims; and

**WHEREAS,** the board had determined that the County met the requirements for transferring said excess proceeds to the State Treasurer

**NOW THEREFORE, THE BOARD OF COMMISSIONERS OF BONNER COUNTY, IDAHO HEREBY RESOLVES,** 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.

**IT IS FURTHER RESOLVED BY THE BOARD,** that this resolution shall be effective this 20<sup>th</sup> day of December 2022.

- Motion Carried Unanimously
- Motion Carried/Split Vote Below
- Motion Defeated/Split Vote Below

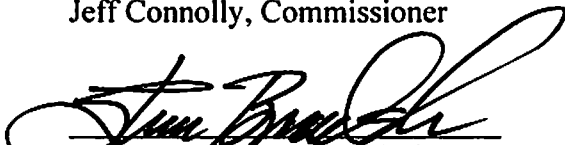
  
Daniel McDonald, Chairman

Yes                      No      Did Not Vote

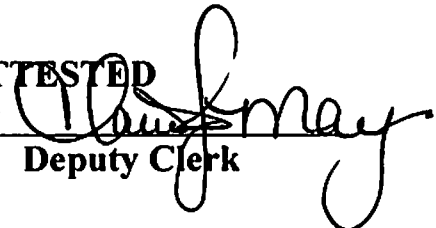
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ABSENT  
Jeff Connolly, Commissioner

                                        X

  
Steve Bradshaw, Commissioner

X                                        

ATTESTED  
By   
Deputy Clerk

RESOLUTION AUTHORIZING  
TRANSFER OF EXCESS SALE PROCEEDS  
TO THE STATE TREASURER

RESOLUTION NO. 22-110

1995

X

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X

ABZET

X

*[Handwritten signature]*

X

*[Handwritten signature]*

**EXCESS FUNDS - SALE DATE JULY 14, 2022****EXHIBIT B**

<b>PARCEL NUMBER AND PREVIOUS OWNERS NAME</b>	<b>BIDDER'S NAME</b>	<b>OPENING BID</b>	<b>DELINQUENT TAXES</b>	<b>EXCESS FUNDS OVERAGE</b>	<b>TOTAL BID</b>
RP57N01W352250A Terrence J O'Brien	Eric Ridgway	\$2,641.21	\$2,066.01	\$25,358.80	\$28,000.00
<b>TOTALS</b>		<b>\$2,641.21</b>	<b>\$2,066.01</b>	<b>\$25,358.80</b>	<b>\$28,000.00</b>





# Bonner County Treasurer's Office

**Clorrisa Koster, Treasurer**

1500 Hwy 2, Ste 304 – Sandpoint, ID 83864-1305

Telephone (208) 265-1433 - Fax (844) 565-7873

December 20, 2022

## Memorandum

Treasurer  
Item #1

To: Bonner County Commissioners

From: Clorrisa Koster, Bonner County Treasurer

Re: **Resolution Authorizing Transfer of Excess Sale Proceeds to the State Treasurer per Idaho Code §31-808**

I am requesting that the Board of County Commissioners approve the attached Resolution authorizing the transfer of excess tax sale proceeds in the amount of \$25,358.80 to the Idaho State Treasurer.

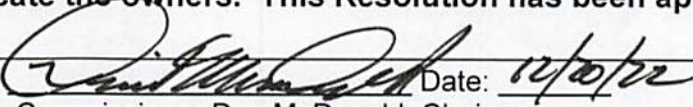
Per Idaho Code 31-808(2)(c) the time has passed for accepting claims for overages from the tax sale and Idaho Code 31-808(2)(d) states that with the consent of the state treasurer, the board of county commissioners may transfer funds to be paid to parties in interest or the owner(s) of records pursuant to paragraph (c) of this subsection to the state treasurer. Upon transfer, the board of county commissioners shall immediately notify by first-class mail all parties that submitted a claim on the proceeds and the owner(s) of record of the transfer. The board of county commissioners shall provide such information to the state treasurer concerning the claims and the proceeds as the state treasurer shall reasonably request. The state treasurer shall keep and distribute the proceeds in accordance with chapter 5, title 14, Idaho Code.

The County Treasurer's Office will notify all record owners and recorded parties of interest that the funds have been turned over to the State Treasurer on behalf of the County Commissioners and turn over all required documentation needed.

The State has additional resources to process claims and locate taxpayers.

Legal has reviewed the resolution .

A suggested motion would be: **I move to approve Resolution # 22- 110 to transfer the excess tax sale funds to the Idaho State Treasurer. The time for recorded parties of interest and record owners to make a claim for the overage has passed. The State has better resources to manage the funds and locate the owners. This Resolution has been approved by legal.**

Recommendation Acceptance:  yes  no  Date: 12/20/22  
Commissioner Dan McDonald, Chairman