

RESOLUTION #23- 81

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 10 day of October 2023.

Upon the motion of Commissioner Williams and second by Commissioner Omat, 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. 2023-81

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 and

WHEREAS, the County has certain unpaid excess proceeds on account as set forth in Exhibit A, 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 A, 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 10 day of October 2023.

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

	Yes	No	Did Not Vote
<u>Absent</u> Steven Bradshaw, Chairman	_____	_____	<u>Absent</u>

<u>Asia Williams</u> Asia Williams, Commissioner	<u>X</u>	_____	_____
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<u>Luke Omodt</u> Luke Omodt, Commissioner	<u>X</u>	_____	_____
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ATTESTED
By Christa Schreffel
Deputy Clerk



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

**TREASURER
ITEM #4**

October 10, 2023

Memorandum

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 as shown in Exhibit A to the 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.

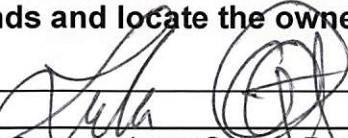
The County Treasurer's Office will notify all record owners and recorded parties of interest that the funds have been turned over to the State Treasurer on behalf of the County Commissioners and turn over all required documentation needed.

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 # 23-81 to transfer the excess tax sale funds as shown in Exhibit A to the 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


Commissioner Steven Bradshaw, Chairman

Date: 10-10-23

EXHIBIT A

TAX SALE OVERAGE TURNED OVER TO IDAHO STATE TREASURER

PARCEL NUMBER	TAX SALE OVERAGE AMOUNTS
RP56N04W340151 Aichele, Harvey R Sudetenstr 8 71083 Herrenberg - Gultstein, Germany	\$72,088.26
RP56N05W137801 Rasmussen, Ervin H Trustee Rasmussen Trust 4031 Thousand Oaks Dr Apt 1405 San Antonio, TX 78217-1852	\$152,788.22 <u>Less Claim - \$6,310.45</u> \$146,477.77
RP59N02W114800 Green Forest Group 413 W Fourth Ave Spokane, WA 99204	\$13,703.66

TOTAL OVERAGE \$232,269.69