INSTRUCTIONS FOR FILING CLAIM

The California Revenue and Taxation Code, Section 4675, states in part (paraphrased):

For the purposes of this article, parties of interest and their order of priority are:

(a) First, lien holders of record prior to the recordation of the tax deed to the purchaser, in the order of their priority.

(b) Then, 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.

(c) 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.

If you believe you qualify as a party of interest in the sale of tax-defaulted property, please fill out the form stating how you have determined your status as a party of interest.

PLEASE NOTE: Please refer to the Napa County Policy Regarding Submission of Claims for Excess Proceeds for important information related to your claim.

Claims will be processed after one year has passed from the date of the recording of the deed to the purchaser. In order to receive consideration, claims must be postmarked or stamped as received by the Treasurer-Tax Collector on or before the date on year after the date of the recording of the deed to the purchaser. Following County review, the claim will either be approved or denied. The County will notify you of the action taken. Should the claim be approved, the Auditor-Controller will, after 90 days, issue a County warrant in payment.

Claims should be submitted to:

Napa County Treasurer-Tax Collector
1195 Third Street, Suite 108
Napa, CA 94559