AGENDA _____February 10, 2026

CLERK, BOARD OF SUPERVISORS

January 12, 2026

Honorable Board of Supervisors
County of Alameda
1221 Oak Street, Suite536
Oakland, CA 94612

Dear Board Members:

SUBJECT: CLAIM FOR EXCESS PROCEEDS - 2021 TAX DEFAULTED PROPERTY SALES

RECOMMENDATION:

Pursuant to the applicable provisions of the Revenue and Taxation Code, it is recommended that your Board approve the Hearing Officer's decision regarding the Excess Proceeds Claims from tax defaulted property sale on March 20-23, 2021, included in Attachment A, and authorize the Auditor-Controller to distribute the excess proceeds to the affected claimants pursuant to the Hearing Officer's decision detailed in Attachment B.

	Claimant	Parcel Number
A.	JASON GRIFFIN	22-354-38
B.	STEPHANIE CHAVOUS (TAX MISFITS)	22-354-38

DISCUSSION/SUMMARY:

The Tax Collector conducted sales of tax defaulted properties in 2021. Any excess in the proceeds of these sales, over and above the amounts collected to satisfy the tax delinquencies, were deposited by the Tax Collector in a delinquent tax sale trust fund.

The excess proceeds were subject to claims made by parties of interest in accordance with applicable provisions of the California Revenue and Taxation Code. The claimants were given the opportunity for a hearing before the Hearing Officer to establish the priority and extent of their claims.

The Hearing Officer has rendered her written decision on one of the claims, which is now being submitted to your Board for approval. Approval of the decision listed in Attachment B will result in the Auditor- Controller distributing the excess proceeds.

FINANCING:

There is no impact on the General Fund. Excess Proceed claims are paid from funds held in trust.

VISION 2026 GOAL:

The expeditious disbursement of excess supports the County's shared vision of having a thriving and resilient population and meets the 10X goal pathway of accessible infrastructure in support of our shared vision of a prosperous and vibrant economy.

Sincerely,

Britney Davis
Clerk, Board of Supervisors

BD:mrw
P:\Legal\HO\bdltr 2_10_26

Attachments
cc: Auditor-Controller
Claimant
File

(Print on Yellow Paper) **ITEM NO._____ FILE NO._____ CONTINUED TO: _____**

ALAMEDA COUNTY AGENDA INFORMATION & DISTRIBUTION WORKSHEET

AGENDA DATE: February 10, 2026 | **SUBMITTING DEPT: CBOS**

Regular Meeting ☒ | Planning Meeting ☐ | Board Committee Meeting ☐ _____ (Name of Committee)

Estimated time needed to present item: 2 mins | PowerPoint Presentation ☐ Video Presentation ☐ Oral Report ☐ Multiple Speakers ☐

CONTACT: Britney Davis | **PHONE: (510) 208-4949** | **QIC: 20101**

CAO ANALYST: | **PRESENTER:**

AGENDA TITLE (Summary of Board Letter Recommendation Section):

Approve the Hearing Officer's decision regarding the Excess Proceeds Claim from tax defaulted property sale of 2021 and authorize the Auditor-Controller to distribute the excess proceeds to the affected claimant pursuant to the Hearing Officer's decision

☐ **PUBLIC HEARING REQUIRED** ☐ **LEGAL NOTICING REQUIRED (See reverse for requirements)**

VOTE REQUIRED: 4/5 ☐ **Majority** ☒ **Receive & File** ☐

SIGNED OFF BY:	County Counsel	Yes☐	N/A ☒	Human Resource Services Department	Yes☐	N/A ☒
	General Services Agency	Yes☐	N/A ☒	Risk Management	Yes☐	N/A ☒
	Auditor-Controller	Yes☐	N/A ☒			

ORDINANCE: One reading required for approval ☐ Two readings required for approval ☐ N/A ☒

FINANCIAL RECOMMEDATION: Attached ☐ N/A ☒

OTHER INFORMATION: ☐ Advance agenda material: _____ (Date Sent)

Description:_____

Explain impact if item is delayed/continued:

(SEE INSTRUCTIONS - REVERSE SIDE)

AGENDA PACKET: (List Documents Included)	**General Distribution** (Board Letter - Attachments)	**Addition to Board Packet** (**Large** Maps, Reports, etc - 25 Copies Attached)	**DO NOT Distribute** (Email, Budget Tracking Form, etc.)
Board letter hearing officer's report	☒	☐	☐
Excess Proceeds Distribution List	☒	☐	☐
	☒	☐	☐
	☐	☐	☐

SPECIAL INSTRUCTIONS TO CLERK:

☐ **Rush Processing! (Same day pick up only)** **Contact:** **Phone:**

☐ **Special Instructions:** Please give one copy to Maria Romero-Williams

FOR CAO USE ONLY: REGULAR ☐ **CONSENT** ☒ **SET MATTER** ☐ **CAO APPROVAL:** _____

FOR CLERK'S USE: ORD #:_____ RESO #:_____ FIN RESO #:_____ CONT #:_____

VOTE: Ayes:_____ Noes:_____ Excused: _____ Abstain: _____

LEGAL PUBLICATION, NOTIFICATION & POSTING REQUIREMENTS

NOTE: The Clerk of the Board's Office requires an electronic copy of each notice that requires publishing in a newspaper. Notices must be emailed to our office in advance to meet mandated noticing requirements and publication deadlines. Please consult your County Counsel for noticing requirements. Include a hard copy of the notice in your agenda packet.

PUBLICATION:

☐ **Clerk to publish* on_____ (Per Code §_____)**
Date(s)

***If a specific newspaper is required, please list the name(s):_____**

☐ **Department published on_____** ☐ **Proof of publication attached**
Date(s)

POSTING:

☐ _____

Department posted on _____
Date Location

NOTICING:

☐ **Clerk to Notice:_____ Affected/Interested Parties (Labels Attached) (Per Code §_____)**
No.

☐ **Dept Noticed:_____ Affected/Interested Parties** ☐ **Affidavit on file with the Clerk**
No.

BILLING INSTRUCTIONS: _____

(Unit, Account, Fund, Dept ID, Program, Class, Budget Ref)

~~**ALCOLINK APPROVER:** _____ Phone _____~~

SPECIAL INSTRUCTIONS TO DEPARTMENTS

The Clerk's Office keeps ALL original documents. Action taken by the Board will be reflected in the Summary Action Minutes. Provide one (1) original (no staples) and one (1) single-sided copy (no staples) of the Board Letter for the Clerk and four (4) two-sided copies. One copy of the document will be returned to you with a minute order. **If you require additional originally signed documents for your records, you must provide additional copies in your agenda packet.** Please note your requirements in the "Special Instructions to Clerk" section.

CONTRACTS/AGREEMENTS

Contracts/Agreements must be signed by the contractor and any appropriate County Agency/Department (County Counsel/Risk Management/General Services Agency/Human Resource Services Department) prior to submitting the item to the County Administrator's Office. Exceptions are the contractor's signature on contracts/agreements with the State or multi-jurisdictional agreements.

Examples of documents requiring Agency/Department sign-off: All contracts and resolutions are signed by County Counsel; ensuring contract compliance with Small Local Emerging Business (SLEB) policy is provided by the Auditor-Controller; Sole Source and SLEB waivers are signed by the General Services Agency; Standard Services Agreements are signed by the Human Resource Services Department; and Request for Insurance Waiver or Change are signed by Risk Management.

Departments must provide four (4) agreements with original signatures. One original will be retained by the Clerk's Office, one will be sent to the Auditor-Controller, and two will be returned to the originating Department. If additional post action distribution is required, please provide additional copies and distribution instructions.

Effective dates of agreements will be the date the Board approves the agreement unless a different date is specified in the Board Letter Recommendation. Any change in date should also be noted under Special Instructions.

OTHER HELPFUL HINTS

If it is necessary to include an attachment, i.e. financial recommendations, exhibits, reports etc., clearly state the Board action requested in the Recommendation Section and provide a complete description in the Discussion/Findings Section. **Agreements, Ordinances, Resolutions, etc., should NOT be referred to as "ATTACHED" in your Board Letter.**

All resolutions and ordinances must be signed-off by County Counsel prior to submitting them to the County Administrator's Office.

If you plan to make a presentation (video, slide, PowerPoint, etc.) at the Board meeting, please inform your CAO Analyst or the Clerk of the Board's Office. It is highly recommended to schedule a dry run prior to the Board meeting to ensure that the Chamber equipment and your program are fully operational.

Attachment A

DECISION OF LEGAL HEARING OFFICER
COUNTY OF ALAMEDA

CLAIMANT(S): CITY OF OAKLAND/TIMOTHY LOW
JASON GRIFFIN
STEPHANIE CHAVOUS (TAX MISFITS)/JASON GRIFFIN

PARCEL NUMBER: 54-38

FILE NO: 2021-94004, 2021-94006, and 2021-94009

HEARING DATE: October 16, 2025

AGENDA NUMBERS: #1-3

HEARING OFFICER: REBECCA HOOLEY, ESQ.

FACTS

The sale of a property, APN 22-354-38 (the "Property"), at a tax default auction on March 18, 2021, generated excess proceeds in the amount of $10,690.75. Three claims for excess proceeds were submitted.

1) 2021-94004: On May 17, 2021, the City of Oakland, though Timothy Low, an inspecting manager for the City of Oakland, filed a Claim for Excess Proceeds in the amount of $551,110.43. In support of the City of Oakland's claim, Mr. Low submitted a Demand for Payment for underpaid charges on the Property from the City of Oakland, Planning and Building Department, in the total amount of $551,110.43, relating to 17 recorded liens. The document also lists 17 other liens against the Property, which were transferred to the Alameda County Secured Tax Rolls, in the amount of $75,527.95.
2) 2021-94006: On July 7, 2021, Jason Griffin filed a Claim for Excess Proceeds in an unstated amount. In the claim, Mr. Griffin states that he was the owner of record prior to the tax sale.
3) 2021-94009: On March 22, 2022, Tax Misfits, through Stephanie Chavous as its owner, filed a Claim for Excess Proceeds in the amount of $14,649. In support of the claim, Ms. Chavous submitted the following:
    a. A letter, dated March 18, 2022, to the Assessment Appeals Unit of the Clerk of the Board's Office from Tax Misfits, which lists the submitted documents in support of the claim;
    b. A copy of a California Driver License for Jason Derek Griffin, with an expiration date of August 29, 2026;

c. A copy of a notarized Assessment of Rights to Collect Excess Proceeds from the tax sale of the Property, signed on May 9, 2022, by Jason Griffin, whereby Jason Griffin assigns 20 percent of his excess proceeds to Tax Misfits;
d. A certified copy of a Deed of Trust for the Property, recorded on May 26, 2000, which lists Jason Griffin as the borrower/trustor, PRLAP, Inc. as the trustee, and Bank of America, NA as the lender/beneficiary. Attached to the Deed of Trust is a certified and notarized copy of the Note, which is signed by Jason D. Griffin and dated May 14, 2000.

County Counsel Memorandum

The claims and supporting materials were analyzed in a memorandum from the Office of the County Counsel, dated August 26, 2025, by Deputy County Counsel, Farand C. Kan, and Associate County Counsel, Corrina Seeley VanDenBaard. The memorandum notes that the excess proceeds amount to $10,690.75 and analyzes the claims. It states that the three claims were timely filed.

The memorandum notes the following deficiencies with the claims:

2021-94004: To support its claim, the City of Oakland needs to submit (1) certified copies of the original recorded liens; (2) an accounting statement, including the original amount of the liens and the total amount of payments received; and (3) photographic proof of identity.

2021-94006: To support his claim, Jason Griffin needs to submit (1) a document whereby Mr. Griffin obtained titleholder status to the Property; and (2) a notarized verification that Mr. Griffin is the person named in the document whereby he obtained titleholder status.

2021-94009: To support its claim, Tax Misfits needs to submit (1) a document whereby Mr. Griffin obtained titleholder status to the Property; (2) a notarized verification that Mr. Griffin is the person named in the document whereby he obtained titleholder status; and (3) proof of legal standing of the business, such as a Business Entity Detail.

Procedural History

A hearing on the excess proceeds was set for October 16, 2025, and notice of the hearing was sent to the claimants. Prior to the hearing, the following documents were submitted:

1. A letter, dated September 5, 2025, to the Clerk of the Board of Supervisors from Tax Misfits, concerning enclosures in support of Tax Misfit's Claim for Refund;
2. A printout from the Fictitious Business Name Lookup website of the Los Angeles County Registrar-Recorder/County Clerk, showing search results for Tax Misfits;
3. A Fictitious Business Name Statement, signed by Stephanie Chavous, indicating the statement for the fictitious business name for Tax Misfits was filed on September 9, 2020, and expires on September 9, 2025; and
4. A notice of hearing, dated August 29, 2025, concerning claimant's appearance at the tax hearing on October 16, 2025, and signed by a representative from Tax Misfits.

At the hearing, Claimant Jason Griffin appeared. Elvira Quiroga appeared on behalf of the Alameda County Tax Collector, and Senior Deputy County Counsel, Andrew Massey, appeared as the

attorney for the Alameda County Tax Collector. Representatives for the City of Oakland and Tax Misfits failed to appear.

Following the hearing on October 16, 2025, the following documents were submitted:

1. An original certified copy of a Corporation Grant Deed, recorded on May 26, 2000, whereby Interspace Inc., a California Corporation, conveys the Property to Jason D. Griffin, an unmarried man; and
2. A notarized verification, dated October 16, 2025, averring that Jason D. Griffin is the person named in the Corporation Grant Deed.

DECISION

The Claim for Excess Proceeds of Claimant City of Oakland, Claim #2021-94004, is denied.

The Claim for Excess Proceeds of Claimant Jason Griffin, Claim #2021-94006, is granted in the amount of 80% of the available excess proceeds.

The Claim for Excess Proceeds of Claimant Tax Misfits, Claim #2021-94009, is granted in the amount of 20% of the available excess proceeds.

ANALYSIS

Revenue and Taxation Code section 4675, subdivision (a), provides as follows:

> Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to that person's 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.

All three claims were filed within one year after the tax deed was recorded on April 8, 2021. Thus, the claims are timely.

Section 4675, subdivision (e)(1), which defines the parties of interest who may make a claim, provides in part:

> [T]he 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.

Here, Claimant City of Oakland asserts a claim of the first priority. Claimants Jason Griffin and Stephanie Chavous assert claims of the second priority.

<u>Claim of City of Oakland</u>

City of Oakland asserts standing as a claimant of first priority arising from seventeen recorded liens against the Property. In support of the claim, City of Oakland submitted a Demand for Payment for underpaid charges on the Property from the City of Oakland, Planning and Building Department, in the total amount of $551,110.43, relating to the liens. However, City of Oakland failed to submit certified copies of the original recorded liens, as required by the County to verify the liens. *See County of Alameda Instructions for Filing Excess Proceeds Claims; California State Controller's Office Form 8-21 Excess Proceeds Claim Instructions* (2016). It also failed to submit an accounting statement, which would show the original amount of the liens and the total amount of payments received. (*Id.*)

Because City of Oakland failed to submit these required documents, it has not established the validity of the asserted liens against the Property, as contained in its Demand for Payment. For this reason, its claim (Claim #2021-94004) is denied.

Claim of Jason Griffin

Jason Griffin asserts standing as a claimant of the second priority as the Property's titleholder of record at the time of the tax sale. A certified copy of a recorded grant deed for the Property establishes that Jason Griffin held title to the Property prior to the tax sale. Additionally, a notarized verification, dated October 16, 2025, which states that Jason D. Griffin is the person named in the grant deed, and copy of a California Driver License for Jason Derek Griffin, support the claim. Collectively, the documents establish Mr. Griffin's eligibility to receive the excess proceeds.

However, Mr. Griffin entered into an assignment of rights, whereby Tax Misfits has a right to twenty percent of his share of the excess proceeds. At the hearing, Mr. Griffin testified that he is no longer represented by Tax Misfits. He referenced an email he received from Tax Misfits in which they indicated that they would no longer pursue the claim on his behalf and had voided a "finder's fee contract dated 1/28/22." Even though he is no longer represented by Tax Misfits, he did not submit any evidence or testimony casting doubt on the continuing validity of the assignment. The assignment does not appear to be premised on Tax Misfit's misrepresentation of Mr. Griffin and the date of the referenced finder's fee contract is different from the date of the assignment (3/9/22), providing additional evidence that these were two separate agreements.

For these reasons, Mr. Griffin's claim (Claim #2021-94006) is granted subject to a deduction of twenty percent of the available excess proceeds pursuant to the assignment.

Claim of Stephanie Chavous/Tax Misfits

Stephanie Chavous, who operated under the fictitious business name of Tax Misfits, asserts standing via assignment of rights of twenty percent of the excess proceeds to which Jason Griffin is entitled as the titleholder of record prior to the tax sale.

As explained above, Mr. Griffin's eligibility to receive the excess proceeds has been established by the certified copy of the recorded grant deed for the Property, notarized verification, which states that Jason D. Griffin is the person named in the grant deed and photographic proof of identity. However, to establish its right to the twenty percent of the excess proceeds to which Jason Griffin is entitled, Tax Misfits needed to show that it has a valid assignment.

As evidence that Jason Griffin assigned twenty percent of his interest in the Property pursuant to Revenue and Taxation Code section 4675(c), Ms. Chavous supplied a notarized Assignment of Rights to Collect Excess Proceeds from Mr. Griffin. Subsection (c) of Section 4675 states:

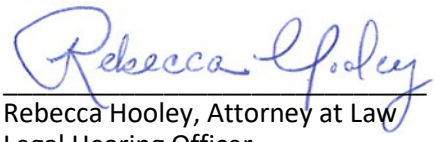
> Any person or entity who in any way acts on behalf of, or in place of, any party of interest with respect to filing a claim for any excess proceeds shall submit proof with the claim that the amount of excess proceeds has been disclosed to the party of interest and that the party of interest has been 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.

The assignment contains a dated, written and explicit assignment of rights of twenty percent of the excess proceeds to Tax Misfits, and it contains an advisement of Mr. Griffin's right to file a claim on his own behalf. It also shows the amount of excess proceeds, which is estimated at $14,649 with 80% or $11,719.20 to Jason Griffin, and source of the excess proceeds. (Rev. & Tax. Code, §4675(b)). For the above reasons, it meets the statutory requirements for such assignments. (Rev. & Tax. Code, §4675(b)-(c)).

Through the printout from the Fictitious Business Name Lookup website of the Los Angeles County Registrar-Recorder/County Clerk, showing search results for Tax Misfits, and the Fictitious Business Name Statement, Stephanie Chavous has presented sufficient evidence that Tax Misfits was a fictitious business name and she has authority to make a claim on behalf of it.

As the assignee of Jason Griffin, the titleholder of the Property prior to the tax sale, Stephanie Chavous has shown that Tax Misfits is entitled to twenty percent of the excess proceeds to which Mr. Griffin would otherwise be entitled. For this reason, its claim (Claim #2021-94009) is granted in the amount of twenty percent of the available excess proceeds.

Dated: December 31, 2025



Rebecca Hooley, Attorney at Law
Legal Hearing Officer

Attachment B

Excess Proceeds Distribution
Tax Defaulted Property Sale of 2021

	Claimant	Parcel Number	Appeal No.	Amount	Wait 30 days before
A.	Jason Griffin 2349 Merritt Ave. San Pablo, C 94806	22-354-38	2021-94006	$8,552.60	No
B.	Tax Misfits Attn: Stephanie Chavous 1220 Highland Suite 1371 Duarte, CA 91010	22-354-38	2021-94009	$2,138.15	No