

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

426A



FROM: Paul McDonnell  
Treasurer-Tax Collector

SUBMITTAL DATE: October 1, 2002

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 159, Item 1384.

Last assessed to: Pauline E. Roberts, as to an undivided one half interest and Michael Smooke, Trustee of the Testamentary Trust Under the Will of Sidney J. Roberts, Deceased.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Pauline Roberts, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 707190006-0;
- 2) Approve the claim from Michael Smooke, Trustee, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 707190006-0;
- 3) Authorize and direct the Auditor-Controller to issue a warrant to Pauline Roberts, in the amount of \$316.21 and Michael Smooke, Trustee of the Testamentary Trust Under the Will of Sidney J. Roberts, Deceased, in the amount of \$316.21 no sooner then ninety days from the date of this order, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

BACKGROUND: In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, the Tax Collector conducted the March 12, 2001 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 10, 2001. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on May 31, 2001, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

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Paul McDonnell  
Treasurer-Tax Collector

FINANCIAL DATA:

CURRENT YEAR COST \$632.42  
NET COUNTY COST \$ 0

ANNUAL COST \$ 0  
IN CURRENT YEAR BUDGET: YES  
BUDGET ADJUSTMENT: NO FOR FY: 2003

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale

C.E.O. RECOMMENDATION:

APPROVE

County Executive Officer Signature

FORM APPROVED  
COUNTY COUNSEL

JAN 16 2003

BY: [Signature]

Policy  
 Policy

Consent  
 Consent

Department Recommendation:  
Per Executive Office:

Prev. Agn. ref.

Dist.  
4

AGENDA NO.

9.35

BOARD OF SUPERVISORS

Form 11:

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The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1) Claim from Pauline Roberts, last assessee based on a Grant Deed dated August 24, 1971 and recorded August 31, 1971 as Instrument No. 98622.
- 2) Claim from Michael Smooke, Trustee of the Testamentary Trust Under the Will of Sidney J. Roberts, Deceased based on a Superior Court of the State of California for Final Distribution under Will dated January 7, 1981 and recorded January 28, 1981 as Instrument No. 15965.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Pauline Roberts, last assessee be awarded excess proceeds in the amount of \$316.21 and Michael Smooke, Trustee of the Testamentary Trust Under the Will of Sidney J. Roberts, Deceased be awarded excess proceeds in the amount of \$316.21. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail 7001 0360 0000 9641 628 & 7001 0360 0000 9641 629.