

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

335 A



FROM: Paul McDonnell
Treasurer-Tax Collector

SUBMITTAL DATE: February 6, 2003

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 159, Item 1478.
Last assessed to: Luis Herrera and Juanita Herrera, husband and wife as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from The State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 773121002-5;
- 2) Approve the claim from Luis Herrera and Juanita Herrera, last assessee's for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 773121002-5;
- 3) Authorize and direct the Auditor-Controller to issue warrants to The State of California, Franchise Tax Board, in the amount of \$1,272.73 and Luis Herrera and Juanita Herrera in the amount of \$4,885.00, no sooner than 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.

(continued on page two)

Paul McDonnell
Treasurer-Tax Collector

FINANCIAL DATA:

CURRENT YEAR COST \$6,157.73
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

APR 8 - 2003
BY

Policy
 Policy

Consent
 Consent

Department Recommendation:
Per Executive Office:

Prev. Agn. ref.

Dist.
4

AGENDA NO.

9.9

BOARD OF SUPERVISORS

Form 11:

Page 2

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

- 1) Claim from State of California, Franchise Tax Board based on a Notice of State Tax Lien dated June 7, 2000 and recorded June 7, 2000 as Instrument No. 2000-231576.
- 2) Claim from Luis Herrera and Juanita Herrera based on a Grant Deed (Individual) dated February 17, 1988 and recorded March 17, 1988 as Instrument No. 68069.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$1,272.73 and Luis Herrera and Juanita Herrera the remaining excess proceeds in the amount of \$4,885.00. 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 2510 0000 7596 636 & 7001 2510 0000 7596 637.