

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

544  
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**FROM:** Paul McDonnell, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
June 4, 2004

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 163, Item 211.  
Last assessed to: Teodore A. Acosta and Guadalupe Z. Acosta, husband and wife as community property.

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the claim from Gerda Johnson, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 319131020-2;
- 2) Deny the claim from California State Controller;
- 3) Deny the claim from Daniel E. Cox;
- 4) Deny the claim from Global Discoveries, LTD, agent for Teodore A. Acosta, last assessee;

(Continued on Page 2)

**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 11, 2002 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 2002. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 3, 2002, 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.

Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED  
COUNTY COUNSEL

JUL 1 5 2004

**FINANCIAL DATA**

Current F.Y. Total Cost:	\$ 14,307.10	In Current Year Budget:	NO
Current F.Y. Net County Cost:	\$0	Budget Adjustment:	N/A
Annual Net County Cost:	\$0	For Fiscal Year:	2004-05

**SOURCE OF FUNDS:** Fund 65595 Excess Proceeds from Tax Sale

Positions To Be Deleted Per A-30	<input type="checkbox"/>
Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** APPROVE.

County Executive Office Signature

Policy

Consent

Dept's Recomm.:  
Per Exec. Ofc.:

Prev. Agn. Ref.: | District: 5 | Agenda Number: 9.15

**ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD**

RECEIVED WILSON COUNTY CLERK'S OFFICE  
JUL 1 5 2004

BOARD OF SUPERVISORS

Form 11:

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**RECOMMENDED MOTION:** (Continued)

- 5) Authorize and direct the Auditor-Controller to issue a warrant to Gerda Johnson, in the amount of \$14,307.10, 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.

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

- 1) Claim from Gerda Johnson based on a Corporation Assignment of Deed of Trust dated April 12, 1987 and recorded April 13, 1987 as Instrument No. 101313. Original Short Form Deed of Trust and Assignment of Rents dated February 20, 1987 and recorded March 23, 1987 as Instrument No. 77866.
- 2) Claim from California State Controller based on Notice of Lien for Postponed Property Taxes dated May 12, 1993 and recorded June 8, 1993 as Instrument No. 214396.
- 3) Claim from Daniel E. Cox, President of Taylor Sands Corporation based on a Short Form Deed of Trust and Assignment of Rents dated February 20, 1987 and recorded March 23, 1987 as Instrument No. 77867.
- 4) Claim from Global Discoveries, LTD, agent for Theodore A. Acosta, last assessee based on Assignment of Rights to Collect Excess Proceeds dated August 9, 2002 and based on original Corporation Grant Deed dated February 20, 1987 and recorded March 23, 1987 as Instrument No. 77865.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Gerda Johnson be awarded the remaining excess proceeds in the amount of \$14,307.10. Since the amount claimed by Gerda Johnson exceeds the amount of the excess proceeds available for distribution, there are no funds available for consideration of the claims from California State Controller, Daniel E. Cox and Global Discoveries, LTD, agent for Theodore A. Acosta. 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 7002 2030 0004 7946 140, 7002 2030 0004 7946 141, 7002 2030 0004 7946 142 & 7002 2030 0004 7946 143.