

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

115A



SUBMITTAL DATE:
October 28, 2004

FROM: Paul McDonnell, Treasurer/Tax Collector

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 5.
Last assessed to: Donald M. Putnam and Elaine Horton Putnam, husband and wife as joint tenants as to an undivided 1/2 interest.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Deny the claims from State of California, Franchise Tax Board for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 008101837-8;
- 2) Deny the claims from the Internal Revenue Service;

(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 17, 2003 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 14, 2003. 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 13, 2003, 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
Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED
COUNTY COUNSEL

Departmental Concurrence
DEC 28 2004
Horton

FINANCIAL DATA

Current F.Y. Total Cost:	\$0	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

Debra

- Dep't Recomm.: Consent Policy
- Per Exec. Ofc.: Consent Policy

Prev. Agn. Ref.:

District: 3

Agenda Number:

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

9.4

BOARD OF SUPERVISORS

Form 11:

Page 2

RECOMMENDED MOTION: (Continued)

- 3) Deny all claims, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

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

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien for Alan H. Robbins recorded March 12, 1996 as Instrument No. 087718.
- 2) Claim from the Internal Revenue Service based on Notice of Federal Tax Liens for Alan H. Robbins recorded January 6, 1998 as Instrument No. 003304, November 5, 1999 as Instrument No. 492462 and April 20, 2001 as Instrument No. 2001-168170.
- 3) Claim from the Internal Revenue Service based on a Notice of Federal Tax Lien for Sylvia Robbins recorded April 29, 1998 as Instrument No. 165944.
- 4) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien for Sylvia Robbins recorded January 29, 1999 as Instrument No. 035458.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that the claims from the State of California, Franchise Tax Board and the Internal Revenue Service are denied because the undivided interest that was sold was owned by Donald M. Putnam and Elaine Horton Putnam. The excess proceeds in the amount of \$5,488.47 will remain unclaimed. 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 7937 448 & 7002 2030 0004 7937 449.