

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

111A



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

**SUBMITTAL DATE:**  
November 3, 2004

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 88.  
Last assessed to: Madeline Burton, a married woman, as her sole and separate property,  
(Continued on Page 2)

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

- 1) Approve the claim from Steven E. Burton for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 227223006-2;
- 2) Approve the claim from the Internal Revenue Service for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 227223006-2;

(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  
JAN 10 2005  
Departmental Concurrence

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$141,275.60	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

<b>SOURCE OF FUNDS:</b> 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 *Ch... [Signature]*

Dept't Recomm.:  Consent  Policy  
Per Exec. Ofc.:  Consent  Policy

Prev. Agn. Ref.: | District: 1 | Agenda Number: **9.70**

BOARD OF SUPERVISORS

Form 11:

Page 2

**SUBJECT:** (Continued)

and Steven E. Burton, a married man, as his sole and separate property, in joint tenancy as to ½ interest and Allen D. Shugar, ½ interest in said property.

**RECOMMENDED MOTION:** (Continued)

- 3) Deny the claim from the State of California, Franchise Tax Board;
- 4) Deny the claim from Global Discoveries, Ltd., agent for Alan P. Wollman;
- 5) Deny the claim from Stephen Glassman, attorney for Donie Vanitzian and Tom Foster;
- 6) Deny the claim from Gerald L. Laderman, attorney for Donie Vanitzian;
- 7) Deny the claim from the State of California, Employment Development Department;
- 8) Deny the claim from the State of California, Department of Health Services;
- 9) Deny the claim from Trackers USA, agent for Allen D. Shugar;
- 10) Authorize and direct the Auditor-Controller to issue a warrant to Steven E. Burton in the amount of \$70,637.80 and the Internal Revenue Service in the amount of \$70,637.80, 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 nine claims for excess proceeds:

- 1) Claim from Steven E. Burton based on a Corporation Grant Deed recorded July 27, 1982 as Instrument No. 128548 and the death certificate of Madeline Burton.
- 2) Claim from the Internal Revenue Service based on Notice of Federal Tax Liens for Allen D. Shugar recorded January 28, 1993 as Instrument No. 034423, July 20, 1993 as Instrument No. 277496, November 29, 1993 as Instrument No. 471740, April 18, 1994 as Instrument No. 158989, October 3, 1994 as Instrument No. 382294, April 20, 1995 as Instrument No. 124863 and December 20, 1995 as Instrument No. 423142.
- 3) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien for Steve Burton recorded October 21, 1992 as Instrument No. 396908.
- 4) Claim from Global Discoveries, Ltd., agent for Alan P. Wollman based on an Assignment of Right to Collect Excess Proceeds dated June 2, 2003 and based on an Abstract of Judgment recorded December 2, 1993 as Instrument No. 480244.
- 5) Claim from Stephen Glassman, attorney for Donie Vanitzian and Tom Foster based on an Abstract of Judgment recorded February 14, 1996 as Instrument No. 054045 and Abstract of Judgment recorded September 30, 1996 as Instrument No. 374676.
- 6) Claim from Gerald Laderman, attorney for Donie Vanitzian based on an Abstract of Judgment recorded September 30, 1996 as Instrument No. 374676.
- 7) Claim from the State of California, Employment Development Department based on Notice of State Tax Liens dated October 9, 1996 as Instrument No. 387884, Instrument No. 387885, Instrument No. 387886, Instrument No. 387887, Instrument No. 387888, Instrument No. 387889, Instrument No. 387895, Instrument No. 387896, Instrument No. 387897, Instrument No. 387898, Instrument No. 387899, Instrument No. 387900, Instrument No. 387901, Instrument No. 387902 and Instrument No. 387903.
- 8) Claim from the State of California, Department of Health Services based on an Abstract of Judgment dated June 19, 2000 as Instrument No. 233579.
- 9) Claim from Trackers USA, agent for Allen D. Shugar.

BOARD OF SUPERVISORS

Form 11:

Page 3

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Steven E. Burton be awarded excess proceeds in the amount of \$70,637.80 and the Internal Revenue Service be awarded excess proceeds in the amount of \$70,637.80. Since the amount claimed by Steven E. Burton and the Internal Revenue Service exceeds the amount of the excess proceeds available for distribution, there are no funds available for consideration of the claims from Global Discoveries, Ltd., agent for Alan P. Wollman, Stephen Glassman, attorney for Donie Vanitzian and Tom Foster, Gerald Laderman, attorney for Donie Vanitzian, State of California, Employment Development Department and State of California, Department of Health Services. The claim from the State of California, Franchise Tax Board is denied because the lien filed is not associated with our last assessee and the claim from Trackers USA, agent for Allen D. Shugar is denied because they did not substantiate the claim. 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 481, 7002 2030 0004 7937 482, 7002 2030 0004 7937 483, 7002 2030 0004 7937 484, 7002 2030 0004 7937 485, 7002 2030 0004 7937 486, 7002 2030 0004 7937 487, 7002 2030 0004 7937 488 & 7002 2030 0004 7937 489.