

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

134A



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

**SUBMITTAL DATE:**  
October 22, 2004

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 431.  
Last assessed to: Estate of Ralph Noah Johnson and Estate of Dorothy W. Johnson.

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

- 1) Deny the claim from Jay M. Tenenbaum attorney for A & B Towing, Inc. for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 375153043-1;
- 2) Deny the claim, 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 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

BY *H. H. H.*

**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**

*Ch. H.*

County Executive Office Signature

Policy

Consent

Dep't Recomm.:  
Per Exec. Ofc.:

Prev. Agn. Ref.:

District: 1

Agenda Number:

9.72

COUNTY OF RIVERSIDE  
OFFICE EXECUTIVE

BOARD OF SUPERVISORS

Form 11:

Page 2

The Treasurer-Tax Collector has received one claim for excess proceeds:

- 1) Claim from Jay M. Tenenbaum attorney for A & B Towing, Inc. based on an Abstract of Judgment recorded April 16, 1998 as Instrument No. 148014.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from Jay M. Tenenbaum attorney for A & B Towing, Inc. be denied because the lien filed is not associated with our last assessee. The excess proceeds in the amount of \$128.20 will remain unclaimed. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail 7002 2030 0004 7937 472.