

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

157A



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

**SUBMITTAL DATE:**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 885.  
Last assessed to: William J. Cox, a married man, as his sole and separate property.

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

- 1) Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 656171010-1;
- 2) Deny the claim from William J. Cox, 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 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, Treasurer/Tax Collector

FORM APPROVED  
COUNTY COUNSEL

Departmental Concurrence

MAY 10 2005

BY [Signature]

**FINANCIAL DATA**

Current F.Y. Total Cost:	\$4,097.56	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
- Policy
- Consent
- Dept't Recomm.:
- Per Exec. Ofc.:

Prev. Agn. Ref.:

District: 5

Agenda Number:

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

9.36

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EXECUTIVE

BOARD OF SUPERVISORS

Form 11:

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**RECOMMENDED MOTION:** (Continued)

- 3) Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$4,097.56 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 two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax for tax years 1996, 1997, 1998 and 2000.
- 2) Claim from William J. Cox based on a Grant Deed recorded April 20, 1995 as Instrument No. 123838.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$4,097.56. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of the excess proceeds available for distribution, there are no funds available for consideration of the claim from William J. Cox. 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 0003 8650 783 & 7001 2510 0003 8650 784.