

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

830A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
January 13, 2005

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 794.
Last assessed to: Jesus S. Martinez and Ida Martinez, husband and wife as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Carolyn L. Chase for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 572270021-4;
- 2) Deny the claim from the Department of the Treasury, Internal Revenue Service;
- 3) Deny the claim from Riverside County District Attorney, Department of Child Support Services;

(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)

FORM APPROVED COUNTY COUNSEL
MAR 21 2005
BY [Signature]

Departmental Concurrence

[Signature]

Paul McDonnell, Treasurer/Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$9,008.88	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 [Signature]

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

Prev. Agn. Ref.: | **District:** 3 | **Agenda Number:**

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

9.15

BOARD OF SUPERVISORS

Form 11:

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RECOMMENDED MOTION: (Continued)

- 4) Authorize and direct the Auditor-Controller to issue a warrant to Carolyn L. Chase in the amount of \$9,008.88 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.

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

- 1) Claim from Carolyn L. Chase based on a Deed of Trust and Assignment of Rents recorded January 16, 1990 as Instrument No. 017370 and Lee E. Chase Death Certificate.
- 2) Claim from the Department of the Treasury, Internal Revenue Service based on Notices of Federal Tax Lien recorded June 18, 1997 as Instrument No.'s 213457, 213458, 213459 and 213460, recorded October 21, 1999 as Instrument No.465040, recorded January 31, 2000 as Instrument No. 036116 and recorded February 10, 2000 as Instrument No. 050447.
- 3) Claim from Riverside County District Attorney, Department of Child Support Services based on an Abstract of Support Judgment recorded August 9, 2000 as Instrument No. 308230.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Carolyn L. Chase be awarded excess proceeds in the amount of \$9,008.88. Since the amount claimed by Carolyn L. Chase exceeds the amount of the excess proceeds available for distribution, there are no funds available for consideration of the claims from the Department of the Treasury, Internal Revenue Service and Riverside County District Attorney, Department of Child Support Services. 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 7927 903, 7002 2030 0004 7927 905 & 7002 2030 0004 7927 909.