

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

825 A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
January 13, 2005

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 857.
Last assessed to: Katsuma Sakai and Tsutae Sakai, husband and wife and Katsutoshi Sakai and Yoko Sakai, husband and wife, all as joint tenants.

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 642032006-7;
- 2) Deny the claim from the State of California, Employment Development Department;

(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]*

[Signature]

Paul McDonnell, Treasurer/Tax Collector

FINANCIAL DATA

Current F.Y. Total Cost:	\$1,353.14	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]

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

Prev. Agn. Ref.: _____ District: 5 Agenda Number: _____

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

9.20

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 \$1,353.14 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 two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien for Katsutoshi Sakai recorded August 4, 1995 as Instrument No. 254144.
- 2) Claim from the State of California, Employment Development Department based on Notices of State Tax Lien for Katsutoshi Sakai recorded October 2, 1997 as Instrument No.'s 358994, 358995 and 358996.

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 25% of the excess proceeds in the amount of \$1,353.14. There are no monies available for the State of California Employment Development Department since Katsutoshi Sakai 25% share has been exhausted. Since there are no other claimants the amount of \$4,059.39 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 7001 2510 0003 8650 809 & 7001 2510 0003 8650 810.