

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

139A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
DEC 12 '05

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 216.
Last assessed to: Phyllis D. Brownbridge, a single woman.

RECOMMENDED MOTION: That the Board of Supervisors:

- Deny the invalid claim from Sohaila Sagheb, attorney for Phyllis D. Brownbridge-Sommers for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 350113001-8, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court no later than ninety days from the date of this order.

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 15, 2004 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 20, 2004. 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 9, 2004, 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)

Departmental Concurrence

FORM APPROVED
COUNTY COUNSEL

DEC 12 2005

Horn

Paul McDonnell, Treasurer/Tax Collector

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:	2005-06

SOURCE OF FUNDS:	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: 3** | **Agenda Number:**

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

9.5

BOARD OF SUPERVISORS

Form 11:

Page 2

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

- 1) Letter from Sohaila Sagheb on behalf of Phyllis D. Brownbridge-Sommers containing no assignment of right or other information or proof of the right to collect excess proceeds.

On June 5, 2005 the Tax Collector received a letter from attorney Sohaila Sagheb indicating that she represents Phyllis D. Brownbridge-Sommers and stating that the letter constituted a formal claim for the excess proceeds. The letter failed to contain all the required elements of a formal claim as described in the Revenue and Taxation Code and was filed beyond the statutory due date.

Claimants have one year from the recordation of the tax deed to the purchaser to submit a claim to the County for excess proceeds from the tax sale. The claim is required to contain all information or proof necessary to establish the claimant's right to the excess proceeds. The letter submitted by the attorney was beyond the one year limitation period and therefore untimely. Further, the letter submitted by the attorney lacked any information or proof to establish the attorney's right to claim the excess proceeds or any proof that Ms. Brownbridge-Sommers was entitled to the excess proceeds.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office and County Counsel that the claim from Phyllis D. Brownbridge-Sommers be denied per Revenue and Taxation Code Section 4675. Since there are no other claimants the excess proceeds in the amount of \$21,754.16 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 7939 651.

LAW OFFICE OF SOHAILA SAGHEB
21112 Ventura Boulevard
Woodland Hills, California 91364
818-346-3724
fax: 818-702-9916

e-mail: sslawoffice@sbcglobal.net

May 31, 2005

Tax Enforcement Office
Tax Research
4080 Lemon Street
Riverside, CA 92501

RE: Assessment number 350-113-001-08
Item # 216
Sold on 3-16-04

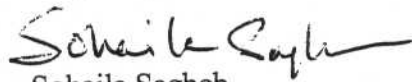
RECEIVED
05 JUN - 3 PM 3: 15
RIVERSIDE COUNTY
TREASURER/TAX COLLECTOR

Dear Sir/Madam:

This office represents Phyllis Brownbridge-Sommers with regard to collection of the excess proceeds from the public auction and sale of assessment number 350-113-001-08 on 3-16-04. When my office contacted you for collection of the excess proceeds your office took the position that the deadline to collect the proceeds was 5-20-05 and that since no one had attempted to collect the proceeds before that time they would revert to the County treasury. Please be advised that my client had no notice of the excess proceeds within a reasonable time before the expiration of the 5-20-05 time limit so as to allow her to make a claim. If you assert that she did have such notice, please send us any and all documentary evidence or information in that regard.

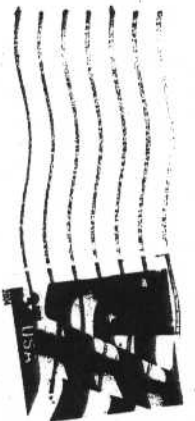
Otherwise, please accept this letter as a formal claim to the excess proceeds from the sale of the property which proceeds we understand total \$21,754.16. If we have not had a response to this claim within thirty days we will move forward with a collection action against the County of Riverside alleging, *inter alia*, violation of due process.

Very truly yours,


Sohaila Sagheb

SS:law

Sohaila Sagheb
Law Office of Sohaila Sagheb
21112 Ventura Boulevard
Woodland Hills, CA 91364



Tax Enforcement Office
Tax Research
4080 Lemon Street
Riverside, CA 92501

92501+3673



June 6, 2005

Phyllis Brownbridge-Sommers
c/o Law Office of Sohaila Sagheb
21112 Ventura Blvd.
Woodland Hills, CA 91364

Re: Assessment Number 350113001-8
TC 170 Item 216
Date of Sale: March 15, 2004
Deadline for E.P. Claim Submittal: May 20, 2005

Dear Phyllis Brownbridge-Sommers:

We have received your letter/claim for excess proceeds on the above-mentioned parcel on June 3, 2005, however the final date to submit a claim was on May 20, 2005.

We are sorry but we cannot accept your late claim. The Revenue and Taxation Code Section 4675 clearly states that a claim must be received prior to the expiration of one year following the recordation of the Tax Collector's Deed to the Purchaser, which was on May 20, 2004.

If you should have any other questions, please contact me at the number listed below.

Sincerely,

Colleen Espino

Colleen Espino
Tax Enforcement Unit
(951) 955-3842