

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

631A



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

**SUBMITTAL DATE:**  
DEC 21 2005

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 867.  
Last assessed to: Robert L. Johnson and Nancy L. Johnson, husband and wife as joint tenants.

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

- 1) Approve the claim from Global Discoveries, Ltd., agent for Candace Cuellar for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 644053002-2;
- 2) Deny the claim from the Department of the Treasury, Internal Revenue Service;

**(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*

Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED  
COUNTY COUNSEL

Departmental Concurrence

DEC 21 2005

BY *P. McDonnell*

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$10,889.69	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

<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**APPROVE**  
*[Signature]*

**County Executive Office 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**

9.8

BOARD OF SUPERVISORS

Form 11:

Page 2

**RECOMMENDED MOTION:** (Continued)

- 3) Deny the claim from the County of San Diego, Department of Child Support Services;
- 4) Authorize and direct the Auditor-Controller to issue a warrant to Global Discoveries, Ltd., agent for Candace Cuellar in the amount of \$10,889.69, 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 Global Discoveries, Ltd., agent for Candace Cuellar based on a based on an Assignment of Right to Collect Excess Proceeds dated May 30, 2003, based on a Grant Deed recorded December 14, 1978 as Instrument No. 262920 and an Affidavit for Collection of Personal Property under California Probate Codes 13100-13106.
- 2) Claim from the Department of the Treasury, Internal Revenue Service based on a Notice of Federal Tax Lien recorded August 2, 1996 as Instrument No. 291995.
- 3) Claim from the County of San Diego, Department of Child Support Services based on an Abstract of Support Judgments recorded June 18, 2001 as Instrument No. 274681 and recorded December 2, 2002 as Instrument No. 714292.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Global Discoveries, Ltd., agent for Candace Cuellar be awarded excess proceeds in the amount of \$10,889.69. The claim from the Department of the Treasury, Internal Revenue Services lien was satisfied on TC167 Item 865. The claim from the County of San Diego, Department of Child Support Services is denied because the liens filed are not associated with our assessee. 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 799, 7001 2510 0003 8650 800 & 7001 2510 0003 8650 801.