

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

538A



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

**SUBMITTAL DATE:**  
JUL 21 2006

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 167, Item 601.  
Last assessed to: John W. Davis and Phyllis J. Davis, husband and wife as joint tenants.

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

- 1) Approve the claim from Riverside County, Treasurer/Tax Collector for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 427452006-2;
- 2) Approve the claims from the State of California, Franchise Tax Board for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 427452006-2;

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**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.

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*Paul McDonnell*  
Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED  
COUNTY COUNSEL  
JUL 21 2006  
Departmental Concurrence

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$29,161.86	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$0	For Fiscal Year:	2006-07

<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**  
*Chub R*  
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

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**RECOMMENDED MOTION:** (Continued)

- 3) Approve the claim from Global Discoveries, Ltd., agent for Phyllis J. Day aka Phyllis J. Davis, last assessee for payment of excess proceeds from the Tax Collector's public auction sale associated with parcel 427452006-2;
- 4) Deny the claims from Sandy Davis and John William Davis II (Jr), surviving heirs of John W. Davis, last assessee;
- 5) Deny the claim from Union Adjustment Co., Inc.;
- 6) Deny the claim from Riverside County Child Support Services;
- 7) Deny the claim from Cottonwood Asset Group, LLC;
- 8) Authorize and direct the Auditor-Controller to issue a warrant to Riverside County, Treasurer/Tax Collector in the amount of \$1,630.90, the State of California, Franchise Tax Board in the amount of \$12,950.03, the State of California, Franchise Tax Board in the amount of \$13,589.43 and Global Discoveries, Ltd., agent for Phyllis J. Day aka Phyllis J. Davis in the amount of \$991.50 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 nine claims for excess proceeds:

- 1) Claim from Riverside County, Treasurer/Tax Collector based on a Certificate of Lien for John W. Davis recorded February 4, 1991 as Instrument No. 38786 and re-recorded February 8, 2001 as Instrument No. 52780.
- 2) Claims from the State of California, Franchise Tax Board based on a Notice of State Tax Lien for Phyllis J. Day aka Phyllis J. Davis recorded December 16, 1997 as Instrument No. 460019 and an Order to Withhold Personal Income Tax for tax year 1997.
- 3) Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax for John W. Davis for tax year 1990.
- 4) Claim from Global Discoveries, Ltd., agent for Phyllis J. Day aka Phyllis J. Davis based on an Assignment of Right to Collect Excess Proceeds dated September 24, 2003, based on a Corporation Grant Deed recorded January 10, 1989 as Instrument No. 8499 and based on Quitclaim Deed recorded July 19, 1989 as Instrument No. 240321.
- 5) Claim from Sandy Davis, daughter of John W. Davis based on a Corporation Grant Deed recorded January 10, 1989 as Instrument No. 8499 and based on a Judgment filed November 8, 1990 and the death certificate of John W. Davis.
- 6) Claim from John William Davis II (Jr), son of John W. Davis based on a Corporation Grant Deed recorded January 10, 1989 as Instrument No. 8499 and based on a Judgment filed November 8, 1990 and the death certificate of John W. Davis.
- 7) Claim from Union Adjustment Co., Inc. based on an Abstract of Judgment recorded April 2, 1987 as Instrument No. 87-048919. This Abstract was recorded in the County of Ventura.
- 8) Claim from Riverside County Child Support Services based on an Abstract of Support Judgment recorded February 1, 2002 as Instrument No. 2002-061799.
- 9) Claim from Cottonwood Asset Group, LLC based on an Abstract of Judgment recorded February 15, 2002 as Instrument No. 2002-082333.

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Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Riverside County, Treasurer/Tax Collector be awarded excess proceeds from John W. Davis's portion in the amount of \$1,630.90, the State of California, Franchise Tax Board be awarded excess proceeds from John W. Davis's portion in the amount of \$12,950.03 and \$13,589.43 from Phyllis J. Davis aka Phyllis J. Day's portion and Global Discoveries, Ltd., agent for Phyllis J. Day aka Phyllis J. Davis be awarded excess proceeds in the amount of \$991.50. Since the amount claimed by Riverside County, Treasurer/Tax Collector, the State of California, Franchise Tax Board and Global Discoveries, Ltd., agent for Phyllis J. Day aka Phyllis J. Davis exceeds the amount of the excess proceeds available for distribution, there are no funds available for consideration of the claims from Sandy Davis and John William Davis II (Jr). The claims from Union Adjustment Co., Inc., Riverside County Child Support Services and Cottonwood Asset Group, LLC are denied because the liens filed are not associated with our last assessee's and the recording date on the Abstract of Judgment from Union Adjustment Co., Inc. has expired. 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 718, 7001 2510 0003 8650 719, 7001 2510 0003 8650 720, 7001 2510 0003 8650 721, 7001 2510 0003 8650 722, 7001 2510 0003 8650 723, 7001 2510 0003 8650 724 & 7001 2510 0003 8650 725.