

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

526A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
JUL 13 2006

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 4.
Last assessed to: Alan H. Robbins and Sylvia Robbins, husband and wife as joint tenants as to an undivided 1/2 interest.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from the Department of the Treasury, Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 008101836-7;
- 2) Deny the claim from Joel A. Ramoran and Paterna E. Ramoran;

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)

FORM APPROVED
COUNTY COUNSEL

Departmental Concurrence

JUL 13 2006

BY *[Signature]*

[Signature]

Paul McDonnell, Treasurer/Tax Collector

FINANCIAL DATA

Current F.Y. Total Cost:	\$906.45	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

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**

[Signature]

County Executive Office Signature

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

Prev. Agn. Ref.:

District: 3

Agenda Number:

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

9.21

2006 JUL 13 10:32 AM
COUNTY OF RIVERSIDE COMPTROLLER

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 Department of the Treasury, Internal Revenue Service in the amount of \$906.45, 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 Internal Revenue Service based on Notices of Federal Tax Liens for Alan H. Robbins recorded January 6, 1998 as Instrument No. 003304, November 5, 1999 as Instrument No. 1999-492462 and April 20, 2001 as Instrument No. 2001-168170.
- 2) Claim from Joel A. Ramoran and Paterna E. Ramoran based on an Abstract of Judgment recorded October 22, 2002 as Instrument No. 2002-590128.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that the Department of the Treasury, Internal Revenue Service be awarded 50% of the excess proceeds in the amount of \$906.45. There are no monies available for Joel A. Ramoran and Paterna E. Ramoran from the percentage of ownership on Alan H. Robbins. Since there are no other claimants the amount of \$906.45 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 0007 0063 682 & 7001 2510 0007 0063 683.