

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

926A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
FEB 20 2007

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 289.
Last assessed to: Wilson S. Palmer and Sally L. Palmer, husband and wife as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Nationwide Asset Recovery Service, agent for Edith E. Palmer, heir to Estate of Wilson S. Palmer for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 373121012-0;
- 2) Deny the claim from Bob Arkell and Mary Beth Arkell;
- 3) Deny the claims from the State of California, Franchise Tax Board;

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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 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)

Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED
COUNTY COUNSEL

FINANCIAL DATA	Current F.Y. Total Cost:	\$6,883.47	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**

County Executive Office Signature

Consent
 Policy
 Consent
 Policy
 Dept's Recomm.:
 Per Exec. Ofc.:

Prev. Agn. Ref.: | District: 1 | Agenda Number:

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

9.10

BOARD OF SUPERVISORS

Form 11:

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RECOMMENDED MOTION: (Continued)

- 4) Authorize and direct the Auditor-Controller to issue a warrant to Nationwide Asset Recovery Service, agent for Edith E. Palmer in the amount of \$6,883.47, 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 four claims for excess proceeds:

- 1) Claim from Nationwide Asset Recovery Service, agent for Edith E. Palmer based on an Authorization for Agent to Collect Excess Proceeds dated May 21, 2004, based on a Grant Deed recorded April 14, 1982 as Instrument No. 63362, the death certificates of Wilson S. Palmer and Sally L. Palmer and a Declaration Pursuant to Probate Code 13100.
- 2) Claim from Bob Arkell and Mary Beth Arkell based on an Abstract of Judgment recorded February 18, 2000 as Instrument No. 2000-061376.
- 3) Claim from the State of California, Franchise Tax Board based on an Order to Withhold for Wilson S. Palmer for tax years 2000 and 2003.
- 4) Claim from the State of California, Franchise Tax Board based on an Order to Withhold for Sally Palmer for tax years 2000 and 2003.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Nationwide Asset Recovery Service, agent for Edith E. Palmer be awarded excess proceeds in the amount of \$6,883.47. The claims from Bob Arkell and Mary Beth Arkell and the State of California, Franchise Tax Board are denied because the liens filed are not associated with our last assessee's. 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 7002 2030 0004 7939 767, 7002 2030 0004 7939 768, 7002 2030 0004 7939 769 and 7002 2030 0004 7939 770.