

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

930A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
JAN 09 2007

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 370.
Last assessed to: Arthur Clifford Kellogg and Betty Ann Kellogg, husband and wife as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Betty Ann Kellogg for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 375262040-5;
- 2) Authorize and direct the Auditor-Controller to issue warrants to Betty Ann Kellogg in the amount of \$10,285.22, 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.

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.

Paul McDonnell

Paul McDonnell, Treasurer/Tax Collector

FORM APPROVED
COUNTY COUNSEL

JAN 9 2007

J. Adams

FINANCIAL DATA

Current F.Y. Total Cost:	\$10,285.22	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

Chick

County Executive Office Signature

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

Prev. Agn. Ref.:

District: 1

Agenda Number:

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

9.14

BOARD OF SUPERVISORS

Form 11:

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The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1) Claim from Betty Ann Kellogg based on a Grant Deed recorded April 7, 1964 as Instrument No. 42448 and the death certificate of Arthur C. Kellogg.
- 2) Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax for Arthur C. Kellogg dated May 20, 2005 for tax years 1989 and 1990.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Betty Ann Kellogg be awarded excess proceeds in the amount of \$10,285.22. The claim from the State of California, Franchise Tax Board for Arthur C. Kellogg was withdrawn on December 20, 2006. 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 796 & 7002 2030 0004 7939 797.