

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

913A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
MAY 22 2007

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 995.
Last assessed to: Lucile B. Lancaster, a widow, an undivided 1/3 interest; Roger E. Joest and Elizabeth Lou Joest,
(Continued on Page 2)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from David S. Halper dba TIMEZONE, who has Power of Attorney for Elizabeth Lou Joest and Roger E. Joest, last assessee's, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 860040003-3;
- 2) Approve the claim from David S. Halper dba TIMEZONE, who has Power of Attorney for Emily Lancaster surviving heir of Lucile B. Lancaster, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 860040003-3;

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 16, 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
Dorothy L. Honn
MAY 22 2007

FINANCIAL DATA

Current F.Y. Total Cost:	\$46,969.80	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

BY: Christopher M. Hans

County Executive Office Signature

Dept't Recomm.
 Per Exec. Ofc.
 Policy
 Policy
 Consent
 Consent

Prev. Agn. Ref.:

District: 4

Agenda Number:

9.24

BOARD OF SUPERVISORS

Form 11:

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SUBJECT: (Continued)

Husband and wife as joint tenants as to an undivided 1/3 interest and Geroge Liggett Lancaster and Virginia Lancaster, husband and wife as joint tenants, as to an undivided 1/3 interest, all as tenants in common.

RECOMMENDED MOTION: (Continued)

- 3) Approve the claim from David S. Halper dba TIMEZONE, who has Power of Attorney for Virginia Brown Lancaster, AKA Virginia Lancaster, last assessee, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 60040003-3;
- 4) Authorize and direct the Auditor-Controller to issue a warrants to David S. Halper dba TIMEZONE, in the amount of \$18,787.92 for claimants Elizabeth Lou Joest and Roger E. Joest, David S. Halper dba TIMEZONE, in the amount of \$18,787.92 for claimant Emily Lancaster and David S. Halper dba TIMEZONE, in the amount of \$ 9,393.96 for claimant Virginia Brown Lancaster, AKA Virginia Lancaster, 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 David S. Halper dba TIMEZONE based an Authority to Act Limited Power of Attorney signed by Roger E Joest and Elizabeth Lou Joest dated June 3, 2004 and based on a Grant Deed recorded April 20, 1977 as Instrument No. 67926.
- 2) Claim from David S. Halper dba TIMEZONE based an Authority to Act Limited Power of Attorney signed by Emily Lancaster dated July 3, 2004, based on a Grant Deed recorded April 20, 1977 as Instrument No. 67926 and Last Will and Testament and death certificate of Lucille B. Lancaster FKA Florence Lucille Lancaster.
- 3) Claim from David S. Halper dba TIMEZONE based an Authority to Act Limited Power of Attorney signed by Virginia Brown Lancaster AKA Virginia Lancaster dated March 15, 2005 and based on a Grant Deed recorded April 20, 1977 as Instrument No. 67926.

Pursuant to Section 4675 (a) & (f) of the California Revenue and Taxation Code, it is the recommendation of this office that David S. Halper dba TIMEZONE be awarded excess proceeds in the amount of \$18,787.92 for claimant Roger E Joest and Elizabeth Lou Joest, \$18,787.92 for claimant Emily Lancaster and \$9,393.96 for claimant Virginia Brown Lancaster AKA Virginia Lancaster. Since there are no other claimants the amount of \$9,393.96 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.