

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

932 A



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
DEC 11 2007

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 591.
Last assessed to: Margarette S. Pozner.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 517242005-0;
- 2) Deny the claim from John T. Johnson, agent for Anthony Benedict and Colleen Benedict Lugo;

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
BY: DOROTHY L. HONN
DATE: 12-11-07
Margarette S. Pozner

FINANCIAL DATA	Current F.Y. Total Cost:	\$10,682.28	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$0	For Fiscal Year:	2007-08

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. Recomm.:
 Policy
 Per Exec. Ofc.:
 Policy

Prev. Agn. Ref.:

District: 5

Agenda Number:

ATTACHMENTS FILED
WITH THE CLERK OF SUPERVISORS

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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 State of California, Franchise Tax Board in the amount of \$10,682.28, 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 State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded February 16, 1996 as Instrument No. 056393.
- 2) Claim from John T. Johnson, agent for Anthony Benedict and Colleen Benedict Lugo based on an Authorization for Agent to Collect Excess Proceeds dated October 21, 2004, a Community Property Order and Order Approving Fees recorded January 6, 1984 as Instrument No. 3362, Declaration Under California Probate Code Section 13101 dated June 24, 2006 and Death Certificate for Margarete Pozner Smith.

Pursuant to Section 4675 (a) & (c) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$10,682.28. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available for distribution, there are no funds available for consideration of the claim from John T. Johnson, agent for Anthony Benedict and Colleen Benedict Lugo. 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.