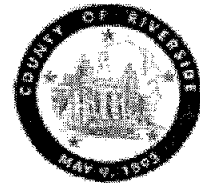


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

123A



**FROM:** Paul McDonnell, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
APR 02 2008

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 171, Item 414.  
Last assessed to: John J. O'Halloran and Lorrain Eva O'Halloran, husband and wife as joint tenants.

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the claim from Jay C. Minx Executor of the Estate of Michaelyn Erin Hammond, heir to last assessee's for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 373115013-2;
- 2) Authorize and direct the Auditor-Controller to issue a warrant to Jay C. Minx Executor of the Estate of Michaelyn Erin Hammond in the amount of \$55,370.10, 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 21, 2005 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 22, 2005. 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 14, 2005, 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. HORN  
DATE: 4-2-08  
Departmental Concurrence

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$55,370.10	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

<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

APPROVE  
  
BY: Christopher M. Hans

**County Executive Office Signature**

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

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

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

9.16

**BOARD OF SUPERVISORS**

Form 11:

Page 2

The Treasurer-Tax Collector has received one claim for excess proceeds:

- 1) Claim from Jay C. Minx Executor of the Estate of Michaelyn Erin Hammond based on a Tax Deed to Purchaser recorded July 22, 1946 as Book No. 766 and Page No. 133, the Letters of Administration filed in Los Angeles County August 10, 1989 for the Estate of Lorraine Eva O'Halloran, Petition for Probate for the Estate of Michaelyn Erin Hammond filed March 22, 2005, the Letters of Administration filed in Los Angeles County February 6, 2006 for the Estate of Michaelyn Erin Hammond and the death certificates of John J. O'Halloran, Lorraine E. O'Halloran and Michaelyn Hammond.

Pursuant to Section 4675 (a) & (f) of the California Revenue and Taxation Code, it is the recommendation of this office that Jay C. Minx Executor of the Estate of Michaelyn Erin Hammond be awarded excess proceeds in the amount of \$55,370.10. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.