

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

462A



**FROM:** Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
NOV 05 2008

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 170, Item 218.  
Last assessed to: Gwin Edward Smith, a single man.

**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 350122012-6;
- 2) Approve the claims from John T Johnson, agent for Gwendolyn A. Gibson, Linda Denise Owens AKA Linda Dinise Owens and Cory T. Smith AKA Corey Tyree Smith, surviving heirs of Gwin Edward Smith, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 350122012-6;

**(Continued on Page 2)**

**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)

Don Kent, Treasurer/Tax Collector

FORM APPROVED COUNTY COUNSEL

BY: DOROTHY L. HONN 11-5-08 DATE

Departmental Concurrence

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$12,613.58	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$0	For Fiscal Year:	2008-09

<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  
Christopher M. Hans

**County Executive Office Signature**

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

**Prev. Agn. Ref.:** | **District:** 3 | **Agenda Number:**

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

9.12

**BOARD OF SUPERVISORS**

Form 11:

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**RECOMMENDED MOTION:** (Continued)

- 3) Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$5,619.37 and John T Johnson, agent for Gwendolyn A. Gibson, Linda Denise Owens AKA Linda Dinise Owens and Cory T. Smith AKA Corey Tyree Smith in the amount of \$6,994.21 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 the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax dated May 20, 2005 for tax year 1996.
- 2) Claim from John T Johnson, agent for Gwendolyn A. Gibson based on an Authorization for Agent to Collect Excess Proceeds dated March 29, 2005, a Grant Deed recorded November 22, 1978 as Instrument No. 246742, a Declaration Under California Probate Code Section 13100 and the death certificate for Gwin Edward Smith.
- 3) Claim from John T Johnson, agent for Linda Denise Owens AKA Linda Dinise Owens based on an Authorization for Agent to Collect Excess Proceeds dated March 15, 2005, a Grant Deed recorded November 22, 1978 as Instrument No. 246742, a Declaration Under California Probate Code Section 13100 and the death certificate for Gwin Edward Smith.
- 4) Claim from John T Johnson, agent for Cory T. Smith AKA Corey Tyree Smith based on an Authorization for Agent to Collect Excess Proceeds dated March 29, 2005, a Grant Deed recorded November 22, 1978 as Instrument No. 246742, a Declaration Under California Probate Code Section 13100 and the death certificate for Gwin Edward Smith.

Pursuant to Section 4675 (a) & (c) & (e) & (f) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded the amount of \$5,619.37, John T Johnson, agent for Gwendolyn A. Gibson be awarded the amount of \$2,331.40, John T Johnson, agent for Linda Denise Owens AKA Linda Dinise Owens be awarded the amount of \$2,331.40 and John T Johnson, agent for Cory T. Smith AKA Corey Tyree Smith be awarded the amount of \$2,331.41. 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.