

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

691A



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

**SUBMITTAL DATE:**  
FEB 17 2009

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Agreement of Sale No. 4320.  
Last assessed to: Aeres E. Lowrey.

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

- 1) Deny the claim from the City of Riverside for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 147110018-9;
- 2) Deny the claim, 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 September 30, 2004 Agreement of Sale. The deed conveying title to the purchasers at the sale was recorded November 4, 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 December 17, 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  
Departmental Concurrence  
DATE: 2-17-09

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	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>	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**

Consent  
 Policy  
 Consent  
 Policy  
 Dept's 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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**RECOMMENDED MOTION:** (Continued)

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

- 1) Claim from the City of Riverside based on a Resolution recorded August 8, 2005 as Instrument No. 2005-0639470 and a Resolution recorded September 1, 2006 as Instrument No. 2006-0649649.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the City of Riverside be denied since the monies owed were on the delinquent tax roll and satisfied by the sale of the property from the tax sale. Since there are no other claimants the excess proceeds in the amount of \$21,467.28 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 claimant by certified mail.