

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

681 A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
FEB 18 2009

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 174, Item 161.
Last assessed to: Al Tirpa and Assoc. Inc., a Corporation.

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 528162024-0;
- 2) Deny the claim from Global Discoveries, Ltd., assignee for Al Tirpa and Associates Inc.;

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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 November 7, 2005 public auction sale. The deed conveying title to the purchasers at the auction was recorded January 9, 2006. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on January 30, 2006, 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

FINANCIAL DATA	Current F.Y. Total Cost:	\$8,610.74	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
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.: Consent Policy

Per Exec. Ofc.: Consent Policy

Prev. Agn. Ref.:

District: 5

Agenda Number:

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

9.38

FORM APPROVED COUNTY COUNSEL
BY: DOROTHY L. HONN
DATE: 2-18-09
Departmental Concurrence

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 \$8,610.74, 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 August 19, 1994 as Instrument No. 324368 and re-recorded March 19, 2004 as Instrument No. 0192934.
- 2) Claim from Global Discoveries, Ltd., assignee for Al Tirpa and Associates Inc. based on an Assignment of Right to Collect Excess Proceeds dated July 17, 2006 and a Tax Deed to Purchaser of Tax-Defaulted Property recorded May 1, 1990 as Instrument No. 159466.

Pursuant to Section 4675 (a) & (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 \$8,610.74. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available there are no funds for consideration for the claim from Global Discoveries, Ltd., assignee for Al Tirpa and Associates Inc. 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.