

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



2348

FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

MAR 11 2009

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 176, Item 163.

Last assessed to: David Mc Gowan, an unmarried man, Timothy Mc Gowan, a single man, as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Timothy Mc Gowan, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 375302020-0;
- 2) Deny the claim from the County of Riverside, Treasurer-Tax Collector;
- 3) Authorize and direct the Auditor-Controller to issue a warrant to Timothy Mc Gowan in the amount of \$2,314.55, 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 13, 2006 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 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 June 5, 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:	\$2,314.55	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

FORM APPROVED COUNTY COUNSEL
BY: DOROTHY L. HONN 3-11-09 DATE
Departmental Concurrence

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

Prev. Agn. Ref.: _____ District: 1 Agenda Number: _____

9.19

BOARD OF SUPERVISORS

Form 11:

Page 2

The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1) Claim from Timothy Mc Gowan based on an Individual Grant Deed recorded August 17, 1990 as Instrument No. 307075 and the death certificate of David Allen McGowan.
- 2) Claim from the County of Riverside, Treasurer-Tax Collector based on a Certificate of Lien recorded October 23, 2003 as Instrument No. 2003-834759, a Certificate of Lien recorded November 17, 2004 as Instrument No. 2004-0918517, a Certificate of Lien recorded November 9, 2005 as Instrument No. 2005-0935733 and a Certificate of Lien recorded November 9, 2006 as Instrument No. 2006-0830030.

Pursuant to Section 4675 (a) of the California Revenue and Taxation Code, it is the recommendation of this office that Timothy Mc Gowan be awarded excess proceeds in the amount of \$2,314.55. The claim from the County of Riverside, Treasurer-Tax Collector be denied since the liens filed are not against our last assessee. 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.