

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

958A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
OCT 29 2009

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 177, Item 95.
Last assessed to: Catherine Payton De Vaughn, an unmarried woman.


RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Fire Prevention Services, Inc., for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 326140012-5;
- 2) Approve the claim from Charles DeVaughn, Jr., Administrator to the Estate of Catherine Payton DeVaughn, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 326140012-5;

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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 March 12, 2007 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 2007. 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 4, 2007, 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.

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Don Kent, Treasurer/Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$336,097.48	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$0	For Fiscal Year:	2009-10

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

9.20

FORM APPROVED COUNTY COUNSEL
BY: [Signature] DATE: 10/29/09
BY: W. A. GARDNER Departmental Concurrence

BOARD OF SUPERVISORS

Form 11:

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RECOMMENDED MOTION: (Continued)

- 3) Authorize and direct the Auditor-Controller to issue warrants to Fire Prevention Services, Inc. in the amount of \$39,754.09 and Charles DeVaughn, Jr., Administrator to the Estate of Catherine Payton DeVaughn in the amount of \$296,343.39, 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 Fire Prevention Services, Inc. based on a Notice of Abatement Lien recorded May 13, 1998 as Instrument No. 191072, a Notice of Abatement recorded September 28, 1999 as Instrument No. 1999-431053, a Notice of Abatement recorded January 12, 2000 as Instrument No. 2000-012647 and a Notice of Abatement recorded December 13, 2000 as Instrument No. 2000-496375.
- 2) Claim from Charles DeVaughn, Jr., Administrator to the Estate of Catherine Payton DeVaughn based on a Corporation Grant Deed recorded May 12, 1976 as Instrument No. 65005, Letters of Administration for Catherine Payton DeVaughn AKA Catherine DeVaughn AKA Catherine Payton dated May 29, 2007 and the death certificate of Catherine Payton DeVaughn.

Pursuant to Section 4675 (a) & (e) & (f) of the California Revenue and Taxation Code, it is the recommendation of this office that Fire Prevention Services, Inc. be awarded excess proceeds in the amount of \$39,754.09 and Charles DeVaughn, Jr., Administrator to the Estate of Catherine Payton DeVaughn be awarded excess proceeds in the amount of \$296,343.39. 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.