

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

925



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
May 26, 2010

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 171, Items 53-61, Items 82-139, Items 174-191 and Items 210-243.

Last assessed to: Perris Business Park, a General Partnership.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from the City of Perris, for payment of excess proceeds from the Tax Collector's public auction sale associated with parcels 303272001-6 thru 303272009-4, 303276001-8 thru 303276020-5, 303277001-1 thru 303277020-8, 303281001-4 thru 303281018-0, 303283001-0 thru 303283018-6, 303285001-6 thru 303285020-3 and 303286001-9 thru 303286014-1 and waive the late filing of that claim;

(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 21, 2005 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 22, 2005. 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 14, 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.

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Don Kent, Treasurer/Tax Collector

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner
DATE: 5/19/10
Departmental Concurrence

FINANCIAL DATA	Current F.Y. Total Cost:	\$82,409.68	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

Dep't Recomm.: Consent Policy

Per Exec. Ofc.: Consent Policy

Prev. Agn. Ref.: 12/9/08, Agn 9.22 | **District:** 5 | **Agenda Number:**

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

9.26

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RECOMMENDED MOTION: (Continued)

- 2) Deny the claim from Perris Business Park, LLC because the claim from the City of Perris has statutory priority over Perris Business Park's claim and because the claim from the City of Perris exceeds the amount of excess proceeds available for distribution;
- 3) Authorize and direct the Auditor-Controller to issue a warrant to the City of Perris in the amount of \$82,409.68, 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;
- 4) Grant official notice of the documents filed with the Clerk of the Board relative to Perris Business Park, LLC v. County of Riverside, RIC 520704 and make them part of the record of this proceeding.

This matter was originally before the Board for hearing and action on December 9, 2008. At that time the Board approved the distribution of the excess proceeds to the City of Perris on its claim. However, due to a clerical error, the claim from Perris Business Park, LLC had been misfiled and no hearing was afforded to Perris Business Park, LLC on its claim. On January 14, 2010, the Superior Court granted a Writ ordering the Board to re-hear this matter, taking into account the claim of Perris Business Park, LLC.

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

- 1) Claim from the City of Perris, based on a Notice of Levy recorded November 25, 1996 as Instrument No. 448748.
- 2) Claim from Perris Business Park, LLC, based on a Grant Deed recorded May 12, 1992 as Instrument No. 169570.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the City of Perris be awarded excess proceeds in the amount of \$82,409.68 because its claim as a lien-holder of record has statutory priority over the claim from Perris Business Park, LLC which was merely the title record holder of the parcels prior to the recordation of the tax deed. The claim from Perris Business Park LLC should be denied because the priority claim from City of Perris exceeds the amount of excess proceeds available and there are no monies available to satisfy the subordinate claim from Perris Business Park, LLC. Supporting documentation has been provided. Although the above mentioned claim from the City of Perris was received a few weeks late, the Tax Collector is recommending approval since the Levy is still outstanding to the City of Perris from Perris Business Park, LLC on the delinquent CFD taxes and because it appears that the late filing was due to an error by the City's consultant.

EP171	Item 53	\$ 2,911.73	EP171	Item 54	\$ 2,007.47
EP171	Item 55	\$ 2,007.47	EP171	Item 56	\$ 2,007.47
EP171	Item 57	\$ 2,007.47	EP171	Item 58	\$ 2,007.47
EP171	Item 59	\$ 2,007.47	EP171	Item 60	\$ 2,007.47
EP171	Item 61	\$ 2,007.47	EP171	Item 82	\$ 303.82
EP171	Item 83	\$ 232.68	EP171	Item 84	\$ 232.68
EP171	Item 85	\$ 232.68	EP171	Item 86	\$ 232.68
EP171	Item 87	\$ 232.68	EP171	Item 88	\$ 232.68
EP171	Item 89	\$ 232.68	EP171	Item 90	\$ 232.68
EP171	Item 91	\$ 303.82	EP171	Item 92	\$ 303.82
EP171	Item 93	\$ 232.68	EP171	Item 94	\$ 232.68
EP171	Item 95	\$ 232.68	EP171	Item 96	\$ 242.58
EP171	Item 97	\$ 232.68	EP171	Item 98	\$ 232.68
EP171	Item 99	\$ 232.68	EP171	Item 100	\$ 232.68

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EP171	Item 101	\$	303.82	EP171	Item 102	\$	381.13
EP171	Item 103	\$	303.77	EP171	Item 104	\$	303.77
EP171	Item 105	\$	303.77	EP171	Item 106	\$	303.77
EP171	Item 107	\$	303.77	EP171	Item 108	\$	303.77
EP171	Item 109	\$	303.77	EP171	Item 110	\$	303.77
EP171	Item 111	\$	611.44	EP171	Item 112	\$	611.44
EP171	Item 113	\$	303.77	EP171	Item 114	\$	303.77
EP171	Item 115	\$	303.77	EP171	Item 116	\$	303.77
EP171	Item 117	\$	303.77	EP171	Item 118	\$	303.77
EP171	Item 119	\$	303.77	EP171	Item 120	\$	303.77
EP171	Item 121	\$	381.13	EP171	Item 122	\$	1,118.83
EP171	Item 123	\$	679.57	EP171	Item 124	\$	679.57
EP171	Item 125	\$	679.57	EP171	Item 126	\$	679.57
EP171	Item 127	\$	679.57	EP171	Item 128	\$	679.57
EP171	Item 129	\$	679.57	EP171	Item 130	\$	679.57
EP171	Item 131	\$	679.57	EP171	Item 132	\$	679.57
EP171	Item 133	\$	679.57	EP171	Item 134	\$	679.57
EP171	Item 135	\$	679.57	EP171	Item 136	\$	679.57
EP171	Item 137	\$	679.57	EP171	Item 138	\$	679.57
EP171	Item 139	\$	679.57	EP171	Item 174	\$	471.83
EP171	Item 175	\$	387.16	EP171	Item 176	\$	387.16
EP171	Item 177	\$	387.16	EP171	Item 178	\$	387.16
EP171	Item 179	\$	387.16	EP171	Item 180	\$	387.16
EP171	Item 181	\$	387.16	EP171	Item 182	\$	808.71
EP171	Item 183	\$	724.04	EP171	Item 184	\$	387.16
EP171	Item 185	\$	387.16	EP171	Item 186	\$	387.16
EP171	Item 187	\$	387.16	EP171	Item 188	\$	387.16
EP171	Item 189	\$	387.16	EP171	Item 190	\$	387.16
EP171	Item 191	\$	471.83	EP171	Item 210	\$	90.05
EP171	Item 211	\$	36.13	EP171	Item 212	\$	36.13
EP171	Item 213	\$	36.13	EP171	Item 214	\$	36.13
EP171	Item 215	\$	36.13	EP171	Item 216	\$	36.13
EP171	Item 217	\$	36.13	EP171	Item 218	\$	36.13
EP171	Item 219	\$	90.05	EP171	Item 220	\$	90.05
EP171	Item 221	\$	36.13	EP171	Item 222	\$	36.13
EP171	Item 223	\$	36.13	EP171	Item 224	\$	36.13
EP171	Item 225	\$	36.13	EP171	Item 226	\$	36.13
EP171	Item 227	\$	36.13	EP171	Item 228	\$	36.13
EP171	Item 229	\$	90.05	EP171	Item 230	\$	2,551.25
EP171	Item 231	\$	2,086.31	EP171	Item 232	\$	2,086.31
EP171	Item 233	\$	2,086.31	EP171	Item 234	\$	2,086.31
EP171	Item 235	\$	2,086.31	EP171	Item 236	\$	2,086.31
EP171	Item 237	\$	2,086.31	EP171	Item 238	\$	2,086.31
EP171	Item 239	\$	2,086.31	EP171	Item 240	\$	2,086.31
EP171	Item 241	\$	2,086.31	EP171	Item 242	\$	2,086.31
EP171	Item 243	\$	2,551.25				

TOTAL \$ 82,409.68