

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



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


**SUBMITTAL DATE:**  
**JUN 23 2010**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 174, Item 172.  
Last assessed to: Rickie Reece Spencer, unmarried man.

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

- 1) Deny the claim from Moffitt & Associates, Attorney for Allen Properties for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 528214025-1;
- 2) Deny the claim, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

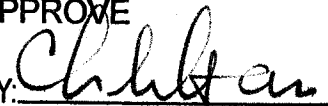
**BACKGROUND:** (Continued on page two)

  
\_\_\_\_\_  
Don Kent, Treasurer-Tax Collector

<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:	2010-11

<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: \_\_\_\_\_  
County Executive Office Signature Christopher M. Hans

Consent     Policy  
 Consent     Policy

Dept Recomm.:  
 Per Exec. Ofc.:

**Prev. Agn. Ref.:**

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD  
 District 5    Agenda Number:

**9.25**

FORM APPROVED COUNTY COUNSEL  
 BY: Dale A. Gardner    DATE: 6/23/10  
 Departmental Concurrence

BOARD OF SUPERVISORS

Form 11:

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**BACKGROUND:** (Continued)

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.

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

- 1) Claim from Moffitt & Associates, Attorney for Allen Properties based on an Abstract of Judgment recorded August 11, 2003 as Instrument No. 2003-609632.
- 2) Claim from the County of Orange, Department of Child Support Services based on an Abstract of Support Judgment recorded February 22, 2001 as Instrument No. 2001-070236.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that Moffitt & Associates, Attorney for Allen Properties be denied since they were unable to substantiate their claim. The claim from the County of Orange, Department of Child Support Services was withdrawn on February 9, 2010. Since there are no other claimants the excess proceeds in the amount of \$4,218.58 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 claimants by certified mail.