

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



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

**SUBMITTAL DATE:  
JUL 06 2010**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 177, Item 200.  
Last assessed to: Byron Sheldon and Joan D. Sheldon.

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

- 1) Approve the claim from Global Discoveries, Ltd., assignee for Eldon Sheldon, Executor to the Estate of Byron Sheldon, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 525111011-9;
- 2) Deny the claim from Craland Properties, Inc., agent for Wilma Jean Drury;
- 3) Deny the claim from Western Carpet Care;
- 4) Authorize and direct the Auditor-Controller to issue a warrant to Global Discoveries, Ltd., assignee for Eldon Sheldon, Executor to the Estate of Byron Sheldon in the amount of \$9,779.03, 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:** (Continued on page two)

  
Don Kent, Treasurer-Tax Collector

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$9,779.03	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> Fund 65595 Excess Proceeds from Tax Sale	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

APPROVE  
  
BY: Christopher M. Hans

**County Executive Office Signature**

- Consent
- Policy
- Consent
- Policy

Dept's Recomm.:  
Per Exec. Ofc.:

**Prev. Agn. Ref. ATTACHMENTS FILED District: 5**  
WITH THE CLERK OF THE BOARD

**Agenda Number:**

**9.55**

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 7/6/10 DATE  
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 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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The Treasurer-Tax Collector has received three claims for excess proceeds:

- 1) Claim from Global Discoveries, Ltd., assignee for Eldon Sheldon, Executor to the Estate of Byron Sheldon based on an Assignment of Right to Collect Excess Proceeds dated September 15, 2007, a Quitclaim Deed recorded February 26, 1985 as Instrument No. 38956, the Will of Byron Russell Sheldon dated April 30, 2002, Letters of Testamentary filed December 9, 2003 and the death certificates of Joan Doloros Sheldon and Byron Russell Sheldon.
- 2) Claim from Craland Properties, Inc., agent for Wilma Jean Drury based on an Authorization for Agent to Collect Excess Proceeds dated November 30, 2007, a Quitclaim Deed recorded February 26, 1985 as Instrument No. 38956, the Last Will and Testament of Byron Russell Sheldon dated September 13, 1999 and the death certificates of Joan Doloros Sheldon and Byron Russell Sheldon.
- 3) Claim from Western Carpet Care based on a Mechanic's Lien recorded June 21, 2004 as Instrument No. 2004-0473952.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Global Discoveries, Ltd., assignee for Eldon Sheldon, Executor to the Estate of Byron Sheldon be awarded excess proceeds in the amount of \$9,779.03. The claim from Craland Properties, Inc., agent for Wilma Jean Drury be denied since they were unable to substantiate their claim. The claim from Western Carpet Care be denied since the lien filed is not associated with 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.