

**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 203.  
Last assessed to: L. Dee Tallent (A single man).

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

- 1) Approve the claim from David S. Halper DBA Timezone, agent for L. Dee Tallent, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 528052005-3;
- 2) Authorize and direct the Auditor-Controller to issue a warrant to David S. Halper DBA Timezone, agent for L. Dee Tallent in the amount of \$22,309.48, 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:	\$22,309.48	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	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**

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 7/6/10  
DATE: 7/6/10  
Departmental Concurrence

Consent     Policy  
 Consent     Policy

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

**9.56**

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 one claim for excess proceeds:

- 1) Claim from David S. Halper DBA Timezone, agent for L. Dee Tallent based on an Agent Agreement/Authority to Act dated July 25, 2007, a Quitclaim Deed recorded January 26, 1978 as Instrument No. 15709 and a Quitclaim Deed recorded October 3, 1990 as Instrument No. 366361.

Pursuant to Section 4675 (a) & (c) of the California Revenue and Taxation Code, it is the recommendation of this office that David S. Halper DBA Timezone, agent for L. Dee Tallent be awarded excess proceeds in the amount of \$22,309.48. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.