

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



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
JUL 28 2010

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 179, Items 61 through 64.
Last assessed to: Gary Gibson, a Single man.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Deny the claims from the County of San Diego, Department of Child Support Services for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 361214007-6, 361214008-7, 361214009-8 and 361214018-6;
- 2) Deny the claims, 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

FINANCIAL DATA	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

SOURCE OF FUNDS:	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

FORM APPROVED COUNTY COUNSEL
BY: SALEA GARDNER
DATE: 7/28/10
Departmental Concurrence

Consent Policy
 Consent Policy

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

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 17, 2008 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 12, 2008. 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 9, 2008, 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.

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

- 1) Claims from the County of San Diego, Department of Child Support Services based on an Abstract of Support Judgment recorded December 13, 2004 as Instrument No. 2004-0986984.

Pursuant to Section 4675 (a) of the California Revenue and Taxation Code, it is the recommendation of this office that the County of San Diego, Department of Child Support Services be denied since they failed to file the claim for excess proceeds on a timely basis. Since there are no other claimants the excess proceeds in the amount of \$23,009.54 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 claimant by certified mail.

EP179	Item 61	\$ 8,127.37
EP179	Item 62	\$ 4,627.37
EP179	Item 63	\$ 4,627.37
EP179	Item 64	\$ <u>5,627.43</u>
TOTAL		\$ 23,009.54