

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



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

**SUBMITTAL DATE:**  
AUG 04 2010

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 179, Item 194.  
Last assessed to: Martin Flores.

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

- 1) Approve the claim from San Joaquin County, Department of Child Support Services for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 653074025-4;

**(Continued on Page 2)**

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

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

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$56,536.07	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 R/1/10  
DALE A. GARDNER Departmental Concurrence

Consent       Policy  
 Consent       Policy

Dep't Recomm.:  
 Per Exec. Ofc.:

**BOARD OF SUPERVISORS**

Form 11:

Page 2

**RECOMMENDED MOTION:** (Continued)

- 2) Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 653074025-4;
- 3) Approve the claim from Global Discoveries, Ltd., assignee for Martin Flores, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 653074025-4;
- 4) Authorize and direct the Auditor-Controller to issue warrants to San Joaquin County, Department of Child Support Services in the amount of \$13,091.77, the State of California, Franchise Tax Board in the amount of \$6,082.40 and Global Discoveries, Ltd., assignee for Martin Flores in the amount of \$37,361.90 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)

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 three claims for excess proceeds:

- 1) Claim from San Joaquin County, Department of Child Support Services based on an Abstract of Support Judgment recorded January 23, 2004 as Instrument No. 2004-0048639.
- 2) Claim from the State of California, Franchise Tax Board based on an Order to Withhold dated June 18, 2008 for tax years 2003 and 2004.
- 3) Claim from Global Discoveries, Ltd., assignee for Martin Flores based on an Assignment of Right to Collect Excess Proceeds dated May 3, 2008 and a Quitclaim Deed recorded September 10, 1998 as Instrument No. 383960.

Pursuant to Section 4675 (a) & (b) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that San Joaquin County, Department of Child Support Services be awarded excess proceeds in the amount of \$13,091.77, the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$6,082.40 and Global Discoveries, Ltd., assignee for Martin Flores be awarded excess proceeds in the amount of \$37,361.90. 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.