

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

204  
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**FROM:** Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
NOV 01 2011

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 182, Item 26.  
Last assessed to: Mako Financing and Leasing, Inc., a California Corporation.

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

- 1) Deny the claim from the City of Riverside, Code Enforcement Division for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 229033014-6;
- 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)

  
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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:	2011-12

<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:   
Karen L. Johnson

**County Executive Office Signature**

FORM APPROVED COUNTY COUNSEL  
BY:  11/1/11  
DALE A. GARDNER DATE  
Departmental Concurrence

Consent     Policy  
 Consent     Policy

Dept't 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 16, 2009 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 5, 2009. 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, 2009, 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 the City of Riverside, Code Enforcement Division based on an Accounts Receivable Transaction Summary.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the City of Riverside, Code Enforcement Division be denied since the lien filed was filed after the tax sale. Since there are no other claimants the excess proceeds in the amount of \$11, 664.87 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.