

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

138A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

AUG 08 2012

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 176, Item 27.
Last assessed to: Arizona Properties Inc. and Rolls Royce Construction.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Deny the claim from Arizona Properties Inc., last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 181101002-6;
- 2) Deny the claim from Timezone, agent for Phyllis Millman, Executor for the Estate of Murray Millman aka Rolls Royce Construction, last assessee;

(Continued on Page 2)

BACKGROUND: (Continued on page two)

Don Kent, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0.00	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0.00	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0.00	For Fiscal Year:	2012-13

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:

Karen L. Johnson

County Executive Office Signature

FORM APPROVED COUNTY COUNSEL

BY: DALE A. GARDNER

Departmental Concurrence

DATE: 8/8/12

Policy

Policy

Consent

Consent

Dept's Recomm.:

Per Exec. Ofc.:

Prev. Agn. Ref.:

District: 2/2

Agenda Number:

9.11

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RECOMMENDED MOTION: (continued)

- 3) Deny the claims, 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 13, 2006 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 2006. 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 5, 2006, 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 two claims for excess proceeds:

- 1) Claim from Arizona Properties Inc. based on a Grant Deed recorded July 17, 1991 as Instrument No. 242741.
- 2) Claim from Timezone, agent for Phyllis Millman, Executor for the Estate of Murray Millman aka Rolls Royce Construction based on an Agent Agreement/Authority to Act dated October 23, 2006, a Grant Deed recorded July 17, 1991 as Instrument No. 242741, the Last Will and Testament of Murray Millman dated May 18, 1999, an Amendment to and Restatement of the Millman Trust of 1983 dated May 4, 2004 and the death certificate of Murray Millman.

Pursuant to Section 4675 (a) & (c) of the California Revenue and Taxation Code, it is the recommendation of this office that Arizona Properties Inc. and Timezone, agent for Phyllis Millman, Executor for the Estate of Murray Millman aka Rolls Royce Construction be denied since at the time the claims were filed and at all relevant times since the corporations were suspended which deprives them of all rights, privileges, and powers and they have no right or authority to file administrative claims for the excess proceeds. Since there are no other claimants the excess proceeds in the amount of \$66,363.37 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 claimants by certified mail.