

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

136A



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

**SUBMITTAL DATE:**  
AUG 08 2012

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 176, Item 505.  
Last assessed to: U.S. Lands Incorporated, a Delaware corporation.

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

- 1) Deny the claim from David S. Halper DBA Timezone, agent for Wayne Sines, Successor in Interest of U.S. Lands Incorporated, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 859080016-9;
- 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)

  
\_\_\_\_\_  
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:	2012-13

<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: Dale Gardner 8/8/12  
DALE A. GARDNER DATE  
Departmental Concurrence

Policy  Policy   
Consent  Consent

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

**Prev. Agn. Ref.:** | **District:** 4/4 | **Agenda Number:**

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

9.13

BOARD OF SUPERVISORS

Form 11:

Page 2

**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 one claim for excess proceeds:

- 1) Claim from David S. Halper DBA Timezone, agent for Wayne Sines, Successor in Interest of U.S. Lands Incorporated based on an Agent Agreement/Authority to Act dated July 8, 2006 and a Grant Deed recorded June 13, 1960 as Instrument No. 52428.

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 U.S. Lands Incorporated be denied since at the time the claim was filed and at all relevant times since the corporation was forfeited which deprives it of all rights, privileges, and powers and it has no right or authority to file an administrative claim for the excess proceeds. Since there are no other claimants the excess proceeds in the amount of \$12,391.86 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.