

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



134A

FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
AUG 08 2012

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 179, Item 135.
Last assessed to: Manuel V. Navarrete and Yvonne I. Navarrete, husband and wife as joint tenants.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) 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 481161022-3;
- 2) Deny the claim from Rice and Rothenberg;

(Continued on Page 2)

BACKGROUND: (Continued on page two)



Don Kent, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 8,307.64	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: Fund 65595 Excess Proceeds from Tax Sale	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 8/8/12
DALE A. GARDNER DATE
Departmental Concurrence

Consent Policy
 Consent Policy

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

Prev. Agn. Ref.: | **District:** 5/5 | **Agenda Number:**

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

9.15

BOARD OF SUPERVISORS

Form 11:

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RECOMMENDED MOTION: (continued)

- 2) Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$8,307.64, 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 two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 12, 2007 as Instrument No. 2007-0246875.
- 2) Claim from Rice and Rothenberg based on an Abstract of Judgment recorded August 5, 1997 as Instrument No. 276747

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$8,307.64. The claim from Rice and Rothenberg be denied since the lien was recorded more than ten years prior to the tax sale and is no longer valid. Since there are no other claimants the excess proceeds in the amount of \$13,658.22 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.