

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

122A



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

**SUBMITTAL DATE:**

AUG 09 2012

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 182, Item 321.  
Last assessed to: Emmanuel R. Mofu, M.D., an unmarried man as his sole and separate property.

**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 845040018-6;
- 2) Deny the claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth;

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

  
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Don Kent, Treasurer-Tax Collector

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 30,631.51	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

<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:   
\_\_\_\_\_  
Karen L. Johnson

**County Executive Office Signature**

FORM APPROVED COUNTY COUNSEL  
BY:  DALE A. GARDNER  
DATE: 8/9/12  
Departmental Concurrence

Policy  
 Consent  
 Policy  
 Consent

Dept's Recomm.:  
 Per Exec. Ofc.:

**Prev. Agn. Ref.:**

**District:** 4/4

**Agenda Number:**

9.27

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

BOARD OF SUPERVISORS

Form 11:

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**RECOMMENDED MOTION:** (Continued)

- 3) Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$30,631.51, 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 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 two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded February 5, 2001 as Instrument No. 2001-050654.
- 2) Claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth based on an Assignment of Right to Collect Excess Proceeds dated May 4, 2010 and an Abstract of Judgment recorded July 1, 2005 as Instrument No. 2005-05268224.

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 \$30,631.51. Since the claim from the State of California, Franchise Tax Board exceeds the amount of excess proceeds available there are no monies available for consideration for the claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth. 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.