

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

519 A



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

**SUBMITTAL DATE:**

OCT 23 2012

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 177, Items 323 and 324.  
Last assessed to: Brawley Ice Company, a corporation.

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

- 1) Approve the claims from the California State Board of Equalization for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 845121015-3 and 845121028-5;

(Continued on page two)

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

  
\_\_\_\_\_  
Don Kent, Treasurer/Tax Collector

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$7,925.03	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> 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 10/23/12  
DATE: 10/23/12  
Departmental Concurrence  
DALE A. GARDNER

Policy  
 Consent  
 Policy  
 Consent

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

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

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

9.5

BOARD OF SUPERVISORS

Form 11:

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**RECOMMENDED MOTION:** (Continued)

- 2) Approve the claims from Wells Fargo Bank, N.A. for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 845121015-3 and 845121028-5
- 3) Deny the claims from Global Discoveries, Ltd., assignee for Brawley Ice Company, last assessee;
- 4) Authorize and direct the Auditor-Controller to issue warrants to the California State Board of Equalization in the amount of \$4,437.87 and Wells Fargo Bank, N.A. in the amount of \$3,487.16, 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 12, 2007 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 2007. 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, 2007, 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 six claims for excess proceeds:

- 1) Claims from the California State Board of Equalization based on a Notice of State Tax Lien recorded July 24, 2002 as Instrument No. 2002-406626.
- 2) Claims from Wells Fargo Bank, N.A. based on an Abstract of Judgment recorded March 24, 2003 as Instrument No. 2003-203352.
- 3) Claims from Global Discoveries, Ltd., assignee for Brawley Ice Company based on an Assignment of Right to Collect Excess Proceeds dated May 18, 2007 and a Corporation Grant Deed recorded December 31, 1941 as Instrument No. 1851.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the California State Board of Equalization be awarded excess proceeds in the amount of \$4,437.87 and Wells Fargo Bank, N.A. be awarded excess proceeds in the amount of \$3,487.16. Since the amount claimed by the California State Board of Equalization and Wells Fargo Bank, N.A. exceeds the amount of excess proceeds available no monies are available for consideration for the claim from Global Discoveries, Ltd., assignee for Brawley Ice Company. 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.

EP177	Item323	\$ 3,962.46
EP177	Item324	<u>\$ 3,962.57</u>
<b>TOTAL</b>		<b>\$ 7,925.03</b>