

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

958A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
JUN 02 2014

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 95. Last assessed To: Arthur P. Townsend and Mary Ruth Townsend, husband and wife as joint tenants. District 1/5 [\$13,578] Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Mary Ruth Townsend, last assessee for payment of excess proceeds resulting from the Tax Collector's public tax auction sale associated with parcel 323080072-3;
(continued on page two)

BACKGROUND:

Summary

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 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. 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 2, 2011, 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.

(continued on page two)



Jon Christensen on behalf of Don Kent,
Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 13,578	\$ 0	\$ 13,578	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale	Budget Adjustment: N/A
	For Fiscal Year: 14/15

C.E.O. RECOMMENDATION:

APPROVE

BY: 
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner 6/2/14
DALE A. GARDNER
Departmental Concurrence
DATE

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.:

District: 1/5

Agenda Number:

9-12

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 95

Last Assessed To: Arthur P. Townsend and Mary Ruth Townsend, husband and wife as joint tenants. District 1/5
[\$13,578] Fund 65595 Excess Proceeds from Tax Sale.

DATE: JUN 02 2014

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RECOMMENDED MOTION:

2. Authorize and direct the Auditor-Controller to issue a warrant to Mary Ruth Townsend in the amount of \$13,578.17 no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

BACKGROUND:

Summary (continued)

The Treasurer-Tax Collector has received two claims for excess proceeds:

1. Claim from Mary Ruth Townsend based on a Corporation Grant Deed recorded July 7, 1988 as Instrument No. 187204 and the death certificate of Arthur Townsend.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 25, 2002 as Instrument No. 2002-216296.

Pursuant to Section 4675 (a) of the California Revenue and Taxation Code, it is the recommendation of this office that Mary Ruth Townsend be awarded excess proceeds in the amount of \$13,578.17. The claim from the State of California, Franchise Tax Board was withdrawn on April 15, 2014. 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.

Impact on Citizens and Businesses

Excess proceeds are being released to the last assessee of the property.

ATTACHMENTS (if needed, in this order):

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.