

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

420 A



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

**SUBMITTAL DATE:**

**JUL 21 2014**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 181, Item 74. Last assessed to: Kiyoshi Yanagida, a married man sole and separate property. District 4/4 [\$0].

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

1. Deny the claim from Desert Springs Villas Timeshare Association for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 010594977-2;
- (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 November 17, 2008 public auction sale. The deed conveying title to the purchasers at the auction was recorded January 15, 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 February 5, 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.

(continued on page two)

  
\_\_\_\_\_  
Don Kent

Treasurer-Tax Collector

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 7/21/14 DATE  
DALE A. GARDNER  
County Counsel

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

<b>SOURCE OF FUNDS:</b>	Budget Adjustment: N/A
	For Fiscal Year: 14/15

**C.E.O. RECOMMENDATION:**

APPROVE

BY:   
Karen L. Johnson

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.:

District: 4/4

Agenda Number:

**9-1**

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 181, Item 74. Last assessed to: Kiyoshi Yanagida, a married man sole and separate property. District 4/4 [\$0].

**DATE:**

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**RECOMMENDED MOTION:**

2. Deny the claim, 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 one claim for excess proceeds:

1. Claim from Desert Springs Villas Timeshare Association based on a Notice of Delinquent Assessment recorded July 10, 2008 as Instrument No. 2008-0378783.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that Desert Springs Villas Timeshare Association be denied since they were unable to substantiate their claim. Since there are no other claimants the excess proceeds in the amount of \$468.91 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.

**Impact on Citizens and Businesses**

Excess proceeds are being denied to the lien holder of the property and Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, since there were no other claimants the remaining unclaimed excess proceeds are being transferred to the Auditor's office for apportionment.

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, the remaining balance of the proceeds to be distributed under this section shall be distributed to each tax fund in an amount bearing the same proportion to the balance remaining as the tax rate for each fund bears to the total tax rate applicable to the property for the fiscal year preceding that in which the property was sold.

**ATTACHMENTS (if needed, in this order):**

A Copy of Excess Proceeds Claim form and supporting documentation is attached.