

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

4281A



FROM: Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE:
AUG 18 2014**

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 67. Last assessed to: Reggie H. Pena, a married man. District 5/5 [\$416] Fund 65595 Excess Proceeds from Tax Sale.

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 326171004-4;
- (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 16, 2010 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 26, 2010. 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 3, 2010, 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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 416	\$ 0	\$ 416	\$ 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:
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL 8/18/14
DATE
BY: GREGORY P. PRAMOS
Departmental Council

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

Prev. Agn. Ref.:

District: 5/5

Agenda Number:

9-9

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 67. Last assessed to: Reggie H. Pena, a married man. District 5/5 [\$416] Fund 65595 Excess Proceeds from Tax Sale.

DATE:

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RECOMMENDED MOTION:

2. Deny claim from Reggie Pena AKA Reggie H. Pena;
3. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$416.58 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 the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded May 11, 2009 as Instrument No. 2009-0234412.
2. Claim from Reggie Pena AKA Reggie H. Pena based on a Grant Deed recorded January 16, 2004 as Instrument No. 2004-0034296.

Pursuant to Section 4675 (a) and (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 \$416.58. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available there are no funds available for consideration for the claim from Reggie Pena AKA Reggie H. Pena. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.

Impact on Citizens and Businesses

Excess proceeds are being released to the lien holder of the property.

ATTACHMENTS (if needed, in this order):

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