

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRAMOS
 DATE 11/3/14

Departmental Concurrence

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

5279



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
NOV 03 2014

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 182, Item 284. Last assessed to: Bradley Arnold, a married man as his sole and property as to an undivided 50% interest and Rafe R. and Valerie K Botts, husband and wife as joint tenants, as to an undivided 50% interest, all as joint tenants. District 5/5 [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny 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 661105006-1;
- (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, 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.

(continued on page two)

Don Kent
 Don Kent
 Treasurer-Tax Collector

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	

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

C.E.O. RECOMMENDATION: APPROVE

BY: *Samuel Wong 12/18/14*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

Positions Added
 Change Order

A-30
 4/5 Vote

Prev. Agn. Ref.:

District: 5/5

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. 182, Item 284. Last assessed to: Bradley Arnold, a married man as his sole and property as to an undivided 50% interest and Rafe R. and Valerie K Botts, husband and wife as joint tenants, as to an undivided 50% interest, all as joint tenants. District 5/5 [\$0].

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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 the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax dated January 19, 2010.

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 denied since the Order to Withhold Personal Income Tax is no longer active. Since there are no other claimants, the excess proceeds in the amount of \$17,045.47 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

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, since there were no other claimants the 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 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 the Excess Proceeds Claim form and supporting documentation are attached.