

536A



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

FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
NOV 03 2014

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.
Last assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4/5 [\$19,010] 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 669401014-9;
2. Approve the claim from Corey Holland AKA Corey Ivan Holland, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669401014-9;

(continued on page two)

BACKGROUND:

Summary

(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	\$ 19,010	\$ 0	\$ 19,010	\$ 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 12/2/14
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
BY: GREGORY P. PRIAMOS
DATE: 11/7/14

Departmental Concurrence

Positions Added
 Change Order

A-30
 4/5 Vote

Prev. Agn. Ref.:

District: 4/5

Agenda Number:

9-21

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 504.

Last Assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4/5 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

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RECOMMENDED MOTION:

3. Deny the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr.;
4. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$9,505.42 and to Corey Holland AKA Corey Ivan Holland in the amount of \$9,505.42 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)

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.

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

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 28, 2010 as Instrument No. 2010-0195877 and an Order to Withhold dated August 10, 2011 for the 1995 tax year.
2. Claim from Corey Holland AKA Corey Ivan Holland based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.
3. Claim from Kelton Johnson AKA Kelton Davon Johnson, Sr., based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.

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 awarded excess proceeds in the amount of \$9,505.42 and Corey Holland AKA Corey Ivan Holland be awarded excess proceeds in the amount of \$9,505.42. Since the claim from the State of California, Franchise Tax Board exceeds the amount of Kelton Johnson AKA Kelton Davon Johnson, Sr.'s claimable portion of the excess proceeds, there are no funds available for consideration for the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr. Since there are no claimants for Willie James Holland, Sr.'s portion of excess proceeds, the excess proceeds in the amount of \$9,505.41 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 claimants by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to a lien holder, the last assessee 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):

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