

FORM APPROVED COUNTY COUNSEL  
 BY: *G.P.R.* 11/3/14  
 DATE: GREGORY P. PRIAMOS

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

547A



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

**SUBMITTAL DATE:**  
 NOV 08 2014

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 1048. Last assessed to: Albert C. Henderson, a single man. District 5/5 [\$632] Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from the Riverside County Treasurer-Tax Collector for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669171010-5;

(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 20, 2012 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 11, 2012. 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 6, 2012, 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	\$ 632	\$ 0	\$ 632	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale	<b>Budget Adjustment:</b> N/A
	<b>For Fiscal Year:</b> 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**

Positions Added  
 Change Order

A-30  
 4/5 Vote

Prev. Agn. Ref.:

District: 5/5

Agenda Number:

9-32

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 1048. Last assessed to: Albert C. Henderson, a single man. District 5/5 [\$632] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** NOV 03 2014

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**RECOMMENDED MOTION:**

2. Authorize and direct the Auditor-Controller to issue a warrant to the Riverside County Treasurer-Tax Collector in the amount of \$632.38 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 one claim for excess proceeds:

1. Claim from the Riverside County Treasurer-Tax Collector based on a Certificate of Lien recorded April 30, 2008 as Instrument No. 2008-0220678.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the Riverside County Treasurer-Tax Collector be awarded excess proceeds in the amount of \$632.38. Since there are no other claimants the excess proceeds in the amount of \$2,338.85 will remain unclaimed. 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 a 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):**

Copies of Excess Proceeds Claim form and supporting documentation are attached.