

FORM APPROVED COUNTY COUNSEL
 BY: *GREGORY P. PRAMOS* 1/27/15
 DATE

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

346A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

JAN 27 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 260. Last assessed to: Reggie H. Pena, a married man as his sole and separate property. District 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 326172015-7;
 (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	\$ 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 3/12/15*
 County Executive Office Signature Samuel Wong

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: District: 5 Agenda Number:

9-35

Departmental Concurrence

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 260. Last assessed to: Reggie H. Pena, a married man as his sole and separate property. District 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 a Notice of State Tax Lien recorded May 11, 2009 as Instrument No. 2009-0234412, a Notice of State Tax Lien recorded October 13, 2009 as Instrument No. 2009-0529647, a Notice of State Tax Lien recorded August 23, 2010 as Instrument No. 2010-0400491, a Notice of State Tax Lien recorded September 14, 2011 as Instrument No. 2011-0406948, and an Order to Withhold Personal Income Tax dated June 26, 2012.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from the State of California, Franchise Tax Board be denied since all lien costs and withholding orders were paid in full and there is no amount due and owing. Since there are no other claimants the excess proceeds in the amount of \$2,041.61 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.