

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

Departmental Concurrence

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

354A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
JAN 20 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 194, Item 5. Last assessed to: Martha Ramos and Edward F. Small, a single man and undivided 1/2 interest as tenants in common. District 2 [\$94,835] Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Martha Delgado aka Martha Ramos, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 179070007-9; (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 February 4, 2013 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 1, 2013. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on April 24, 2013, 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	\$ 94,835	\$ 0	\$ 94,835	\$ 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 3/12/15*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: _____ District: 2 Agenda Number: _____

9-43

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 194, Item 5. Last assessed to: Martha Ramos and Edward F. Small, a single man and undivided ½ interest as tenants in common. District 2 [\$94,835] Fund 65595 Excess Proceeds from Tax Sale.

DATE: JAN 20 2015
PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Approve the claim from Edward Small aka the Estate of Edward F. Small, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 179070007-9;
3. Deny the claim from Warren Small;
4. Authorize and direct the Auditor-Controller to issue warrants to Martha Delgado aka Martha Ramos in the amount of \$47,417.74 and Edward Small aka the Estate of Edward F. Small in the amount of \$47,417.74, 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 three claims for excess proceeds:

1. Claim from Martha Delgado aka Martha Ramos based on a Grant Deed recorded November 19, 1985 as Instrument No. 260861.
2. Claim from Edward Small aka the Estate of Edward F. Small based on a Grant Deed recorded March 14, 2011 as Instrument No. 2011-0115509, an Affidavit for Collection of Personal Property dated June 20, 2014, a Will Deposit of Edward Small filed May 14, 2014, and the death certificate of Edward Fitzgerald Small.
3. Claim from Warren Small based on a Deed of Trust and Assignment of Rents recorded December 31, 1985 as Instrument No. 295387.

Pursuant to Section 4675 (a) & (e) & (f) of the California Revenue and Taxation Code, it is the recommendation of this office that Martha Delgado aka Martha Ramos be awarded excess proceeds in the amount of \$47,417.74 and Edward Small aka the Estate of Edward F. Small be awarded excess proceeds in the amount of \$47,417.74. The claim from Warren Small be denied since he was unable to substantiate his claim. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation has been sent to the claimants by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to the last assessee of the property.

ATTACHMENTS (if needed, in this order):

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