

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS DATE: 1/13/15

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

356A



SUBMITTAL DATE:

JAN 13 2015

FROM: Don Kent, Treasurer/Tax Collector

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 194, Item 29. Last assessed to: John Johnson and Pernella E. Johnson, Trustee(s) of The John and Pernella Johnson Family Living Trust dated 9-19-98. District 1 [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claim from Donald T. Dunning, attorney for First National Bank of Omaha for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 315172008-1;
- (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 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	\$ 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
 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: 1 Agenda Number:

9-45

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. 194, Item 29. Last assessed to: John Johnson and Pernella E. Johnson, Trustee(s) of The John and Pernella Johnson Family Living Trust dated 9-19-98.
District 1 [\$0]

DATE: JAN 13 2015

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RECOMMENDED MOTION:

2. Deny the claim from Aaron B. Griffith, attorney for Unifund CCR Partners;
3. Deny the claim from Carlton, Bentley & Penn;
4. Deny the claim from Leo A. Badger, attorney for The Press-Enterprise Company;
5. Deny the claim from The State of California, Employment Development Department;
6. Deny the claims, 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 five claims for excess proceeds:

1. Claim from Donald T. Dunning, attorney for First National Bank of Omaha based on an Abstract of Judgment recorded February 23, 2004 as Instrument No. 2004-0122331.
2. Claim from Aaron B. Griffith, attorney for Unifund CCR Partners based on an Abstract of Judgment recorded January 13, 2005 as Instrument No. 2005-0038085.
3. Claim from Carlton, Bentley & Penn based on an Abstract of Judgment recorded November 15, 2006 as Instrument No. 2006-0843173.
4. Claim from Leo A. Badger, attorney for The Press-Enterprise Company, based on an Abstract of Judgment recorded October 11, 2007 as Instrument No. 2007-0632874.
5. Claim from The State of California, Employment Development Department based on an Abstract of Judgment recorded March 14, 2008 as Instrument No. 2008-0125301.

Pursuant to Section 4675 (a) of the California Revenue and Taxation Code, it is the recommendation of this office that the above claims be denied since the liens filed are not associated with our assessee. Since there are no other claimants, the excess proceeds in the amount of \$17,813.68 will remain unclaimed. 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

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):

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