

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 8/27/15

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

301A



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

**SUBMITTAL DATE:**  
 AUG 27 2015

**SUBJECT:** Recommendation for the Distribution of Unclaimed Excess Proceeds for Tax Sale No. 182, Item 55; Tax Sale No. 185, Item 146; Tax Sale No. 185, Item 235; Tax Sale No. 185, Item 267; Tax Sale No. 185, Item 310; Tax Sale No. 189, Item 385; Tax Sale No. 192, Item 260; Tax Sale No. 194, Item 8; Tax Sale No. 194, Item 29; All Districts [\$0].

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

1. Approve the distribution of unclaimed excess proceeds to the County General Fund pursuant to California Revenue and Taxation Code Section 4674 with respect to Tax Sale No. 182, Item 55; Tax Sale No. 185, Item 146; Tax Sale No. 185, Item 235; Tax Sale No. 185, Item 267; Tax Sale No. 185, Item 310; Tax Sale No. 189, Item 385; Tax Sale No. 192, Item 260; Tax Sale No. 194, Item 8; Tax Sale No. 194, Item 29.

**BACKGROUND:**  
Summary

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, with the prior approval of the Board of Supervisors, the Tax Collector conducted the above-described public auction tax sales of delinquent real property. (Continued on Page 2.)

*[Signature]*

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: 2015-16

**C.E.O. RECOMMENDATION:** APPROVE  
 BY: Samuel Wong 9/1/15  
 County Executive Office Signature Samuel Wong

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.: | District: ALL | Agenda Number:

9-73

Departmental Concurrence

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

**FORM 11:** Recommendation for the Distribution of Unclaimed Excess Proceeds for Tax Sale No. 182, Item 55; Tax Sale No. 185, Item 146; Tax Sale No. 185, Item 235; Tax Sale No. 185, Item 267; Tax Sale No. 185, Item 310; Tax Sale No. 189, Item 385; Tax Sale No. 192, Item 260; Tax Sale No. 194, Item 8; Tax Sale No. 194, Item 29; All Districts [\$0].

**DATE:** AUG 27 2015

**PAGE:** Page 2 of 3

**RECOMMENDED MOTION:**

2. Request that the Board of Supervisors authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$161,596.52 to the County General Fund.

**BACKGROUND:**

**Summary (continued).**

As required by Section 4676 of the California Revenue and Taxation Code, timely notice of the right to claim excess proceeds was provided to parties of interest as defined in Section 4675 of the Code.

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser.

The Tax Collector is currently in possession of unclaimed excess proceeds from the above-described tax sales. The limitations period for filing valid claims for these excess proceeds has expired.

Pursuant to Section 4674 of the California Revenue and Taxation Code, any unclaimed excess proceeds may be transferred to the County's General Fund after the expiration of the limitations period.

It is the recommendation of this office that the unclaimed excess proceeds for the following matters be transferred to the County General Fund:

Tax Sale No. 182, Item 55	\$26,120.16
Tax Sale No. 185, Item 146	\$46,888.96
Tax Sale No. 185, Item 235	\$3,323.86
Tax Sale No. 185, Item 267	\$3,491.99
Tax Sale No. 185, Item 310	\$1,245.26
Tax Sale No. 189, Item 385	\$276.15
Tax Sale No. 192, Item 260	\$2,041.61
Tax Sale No. 194, Item 8	\$60,394.85
Tax Sale No. 194, Item 29	\$17,813.68
<b>TOTAL</b>	<b>\$161,596.52</b>

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

**FORM 11:** Recommendation for the Distribution of Unclaimed Excess Proceeds for Tax Sale No. 182, Item 55; Tax Sale No. 185, Item 146; Tax Sale No. 185, Item 235; Tax Sale No. 185, Item 267; Tax Sale No. 185, Item 310; Tax Sale No. 189, Item 385; Tax Sale No. 192, Item 260; Tax Sale No. 194, Item 8; Tax Sale No. 194, Item 29; All Districts [\$0].

**DATE:** AUG 27 2015

**PAGE:** Page 3 of 3

**Impact on Citizens and Businesses**

Pursuant to Section 4674 of the California Revenue and Taxation Code, unclaimed excess proceeds from tax sales are being transferred to the County General Fund. Citizens and businesses within the unincorporated areas will receive indirect benefits because additional revenue will be available in the General Fund to support public services.