

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 10/28/15

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

113A



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

**SUBMITTAL DATE:**  
**OCT 28 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 409. Last assessed to: Robert N. Jackson, Trustee for the Robert N. Jackson Family Trust dated December 11, 1987. District 5 [\$80,114]. Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from Narcie J. Ferreira, assignee for Marian L. Jackson, Successor Trustee of the Robert N. Jackson Family Trust dated December 11, 1987 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 538133016-6;

(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 April 29, 2013 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 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 July 17, 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)

*[Signature]*

Don Kent  
 Treasurer-Tax Collector

| FINANCIAL DATA  | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT<br>(per Exec. Office)  |
|-----------------|----------------------|-------------------|-------------|---------------|---|
| COST            | \$ 80,114            | \$ 0              | \$ 80,114   | \$ 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> 15/16 |

**C.E.O. RECOMMENDATION:**

**APPROVE**

BY: Samuel Wong 12/15/15  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.:

District: 5

Agenda Number:

**9-5**

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 409. Last assessed to: Robert N. Jackson, Trustee for the Robert N. Jackson Family Trust dated December 11, 1987. District 5 [\$80,114]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE: OCT 28 2015**

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**RECOMMENDED MOTION:**

2. Deny the claim from the City of Banning;
3. Deny the claim from the State of California, State Board of Equalization;
4. Authorize and direct the Auditor-Controller to issue a warrant to Narcie J. Ferreira, assignee for Marian L. Jackson, Successor Trustee of the Robert N. Jackson Family Trust dated December 11, 1987 in the amount of \$80,114.79, 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 Narcie J. Ferreira, assignee for Marian L. Jackson, Successor Trustee of the Robert N. Jackson Family Trust dated December 11, 1987 based on an Assignment of Right to Collect Excess Proceeds dated April 18, 2014, a Grant Deed recorded September 24, 1999 as Instrument 1999-425968, the Robert N. Jackson Family Trust dated December 11, 1987 and the death certificate of Robert N. Jackson.
2. Claim from the City of Banning based on a Notice of Abatement/Assessment Lien recorded October 2, 2012 as Instrument No. 2012-0470904, a Notice of Abatement/Assessment Lien recorded October 2, 2012 as Instrument No. 2012-0470905 and a Notice of Abatement/Assessment Lien recorded November 1, 2012 as Instrument No. 2012-0525099.
3. Claim from the State of California, State Board of Equalization based on a Notice of State Tax Lien recorded March 26, 2009 as Instrument No. 2009-0146791.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Narcie J. Ferreira, assignee for Marian L. Jackson, Successor Trustee of the Robert N. Jackson Family Trust dated December 11, 1987 be awarded excess proceeds in the amount of \$80,114.79. The claim from the City of Banning be denied since the liens are satisfied and the claim withdrawn. The claim from the State of California, State Board of Equalization be denied since the lien filed was not against our last assessee. Supporting documentation has been provided. 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**

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

**ATTACHMENTS (if needed, in this order):**

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