

FORM APPROVED COUNTY COUNSEL  
 BY: *GREGORY P. PRIAMOS*  
 DATE: *10/22/15*

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



*116A*

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

**SUBMITTAL DATE:  
 OCT 22 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 197, Item 90. Last assessed to: Karen L. Brown, Survivor Trustee of the Brown Family Trust dated May 11, 2004. District 1 [\$22,196]. Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from Karen L. Brown, Trustee, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361223034-8;  
 (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 August 20, 2013 public auction sale. The deed conveying title to the purchasers at the auction was recorded October 2, 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 October 30, 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	\$ 22,196	\$ 0	\$ 22,196	\$ 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 12/3/15*  
 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:**

**9-8**

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 197, Item 90. Last assessed to: Karen L. Brown, Survivor Trustee of the Brown Family Trust dated May 11, 2004. District 1 [\$22,196]. Fund 65595 Excess Proceeds from Tax Sale.

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**RECOMMENDED MOTION:**

2. Deny the claim from Prenovost, Normandin, Bergh & Dawe;
3. Authorize and direct the Auditor-Controller to issue a warrant to Karen L. Brown, Trustee in the amount of \$22,196.46, 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 two claims for excess proceeds:

1. Claim from Karen L. Brown, Trustee based on a Quitclaim Deed recorded May 20, 2004 as Instrument No. 2004-0382686, Quitclaim Deed recorded February 3, 2009 as Instrument No. 2009-0050550, the Brown Family Living Trust dated May 11, 2004 and the death certificate of Glenn Robert Brown.
2. Claim from Prenovost, Normandin, Bergh & Dawe based on a Deed of Trust recorded September 23, 2008 as Instrument No. 2008-0517021.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Karen L. Brown, Trustee be awarded excess proceeds in the amount of \$22,196.46. The claim from Prenovost, Normandin, Bergh & Dawe be denied since the claim is not against our property or 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 last assessee of the property.

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

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