

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS 7/13/15
 DATE

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

565A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

JUL 08 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 483 & 485. Last assessed to: Keith Montague, a married man as his sole and separate property as to undivided 1/2 interest and Mike Howard, a single man, as to an undivided 1/2 interest, as joint tenants in common. District 4 [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claims from the State of California, Employment Development Department for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 665163023-4 and 665163025-6;

(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 March 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 2, 2011, 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: 15/16

C.E.O. RECOMMENDATION:

APPROVE

BY: Samuel Wong 7/13/15
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
 Nays: None
 Absent: None
 Date: July 21, 2015
 xc: Treasurer

Kecia Harper-Ihem
 Clerk of the Board
 By: [Signature]
 Deputy

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

Prev. Agn. Ref.: | District: 4 | Agenda Number:

9-20

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Items 483 & 485. Last assessed to: Keith Montague, a married man as his sole and separate property as to undivided 1/2 interest and Mike Howard, a single man, as to an undivided 1/2 interest, as joint tenants in common. District 4 [\$0].

DATE: JUL 08 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claims, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$1,587.70 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

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, which was recorded on May 18, 2011.

The Treasurer-Tax Collector has received two claims for excess proceeds:

1. Claims from the State of California, Employment Development Department based on an Abstract of Judgment recorded May 11, 2009 as Instrument No. 2009-0235190.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claims from the State of California, Employment Development Department be denied since the lien filed is not against our last assessee. Since there are no other claimants the unclaimed excess proceeds in the amount of \$1,587.70 will be transferred to the county general fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

EP 189	Item 483	\$ 643.89
EP 189	Item 485	\$ 943.81
TOTAL		\$1,587.70

Impact on Citizens and Businesses

The excess proceeds are being transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

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



TC 129
ITEM 483



June 10, 2011

COUNTY OF RIVERSIDE COUNTY TAX COLLECTOR
P.O. BOX 12005
RIVERSIDE, CA 92502-2205
Attn.: TAX SALES

EXCESS PROCEEDS FROM SALE OF TAX-DEFAULTED PROPERTY

Tax Sale No.: N/A
Last Assessee: MICHAEL J HOWARD

EDD Account:

Enclosed is the completed Statement of Claim for Excess Proceeds from the sale of tax defaulted property for PARCEL NO. 665163023-4

To ensure proper credit to the account, please note the EDD account number listed above on the payment. Send payment to:

CASHIER-BENEFIT RECOVERY
EDD
PO BOX 8268806
SACRAMENTO CA 94206

If you have any questions concerning the claim form, you may contact me at (916) 464-1006

Sincerely,

K. Christ
Department Representative

Enclosure

CLAIM FOR EXCESS FROM THE SALE OF TAX-DEFAULTED PROPERTY

COUNTY OF RIVERSIDE AUDITOR-CONTROLLER/TREASURER - TAX
COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502-2205
Attn: TAX COLLECTION DIVISION

Trustor Name: MICHAEL J HOWARD
APN NO.: 665163023-4
ITEM NO.: 483
SALE DATE.: MARCH 15, 2011
Claimant: EMPLOYMENT DEVELOPMENT DEPARTMENT
Reference No.:
Address: PO BOX 826218, SACRAMENTO, CA 94230-6218
Phone No.: (916) 464-1006

The following amounts were secured by a Deed of Trust or lien on the above-referenced property immediately prior to the Tax Collector's Power of sale for non-payment of taxes, and these amounts remain outstanding to this date:

Principle Balance	\$	5,618.79
Interest from 05/01/09 to 03/01/11 10% per annum.	\$	969.23
Other Charges: (Costs)	\$	80.00
Less Credit(s) received	\$	2089.00
Total Due	\$	<u>4579.02</u>

- Document evidencing the claim (Attached)
 The claim has been fully released (Attached) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated June 10, 2011

Signature: K. Christ
K. CHRIST Department Representative

STATE OF CALIFORNIA
COUNTY OF SACRAMENTO

On June 10, 2011 before me, **J. FAHLMAN**, Deputy Clerk, personally appeared **K. CHRIST**, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____



J. Fahiman



[Seal]

Account Reconciliation 06/10/11

SSN:
Account Summary
Liability Amount
\$5,850.00
PreJudg Interest
\$213.79
Court Costs
\$308.00
Interest
\$1,060.22
Credits/Payments
-\$2,762.00
Amount Due
\$4,670.01

<u>Date</u>	<u>Code</u>	<u>Credits</u>	<u>Debits</u>	<u>Transaction Detail</u>
10/09/08	00		\$5,850.00	Overpayment
02/27/09	21	-\$673.00		State Tax Refund Offset
04/24/09	00		\$15.00	Court Costs
04/24/09	36		\$13.00	Court Costs
04/24/09	00		\$200.00	Court Costs
04/24/09	00		\$213.79	PreJudgment Interest
05/01/09	00		\$10.78	Interest
06/01/09	00		\$47.72	Interest
07/01/09	00		\$46.18	Interest
08/03/09	00		\$50.80	Interest
09/25/09	00		\$25.00	Court Costs
09/25/09	00		\$81.59	Interest
10/02/09	00		\$10.82	Interest
10/08/09	00		\$30.00	Court Costs
11/02/09	00		\$48.14	Interest
12/01/09	00		\$45.08	Interest
01/04/10	00		\$52.85	Interest
02/01/10	00		\$43.48	Interest
02/26/10	21	-\$725.00		State Tax Refund Offset
03/01/10	00		\$42.70	Interest
04/01/10	00		\$41.78	Interest
05/05/10	00		\$45.82	Interest
06/01/10	00		\$36.39	Interest
07/01/10	00		\$40.43	Interest
08/02/10	00		\$43.12	Interest
09/03/10	00		\$43.12	Interest
10/01/10	00		\$37.73	Interest
11/30/10	00		\$25.00	Court Costs
11/30/10	00		\$80.86	Interest
12/01/10	00		\$1.35	Interest
12/06/10	00		\$30.00	Court Costs
01/03/11	00		\$44.93	Interest
02/01/11	00		\$39.52	Interest
02/18/11	21	-\$1,364.00		State Tax Refund Offset
03/01/11	00		\$34.04	Interest

TC 189
ITEM 485



June 10, 2011

COUNTY OF RIVERSIDE COUNTY TAX COLLECTOR
P.O. BOX 12005
RIVERSIDE, CA 92502-2205
Attn.: TAX SALES

EXCESS PROCEEDS FROM SALE OF TAX-DEFAULTED PROPERTY

Tax Sale No.: N/A
Last Assessee: MICHAEL J HOWARD
EDD Account:

Enclosed is the completed Statement of Claim for Excess Proceeds from the sale of tax defaulted property for PARCEL NO.:665163025-6

To ensure proper credit to the account, please note the EDD account number listed above on the payment. Send payment to:

CASHIER-BENEFIT RECOVERY
EDD
PO BOX 8268806
SACRAMENTO CA 94206

If you have any questions concerning the claim form, you may contact me at (916) 464-1006

Sincerely,

K. Christ
Department Representative

Enclosure

CLAIM FOR EXCESS FROM THE SALE OF TAX-DEFAULTED PROPERTY

COUNTY OF RIVERSIDE AUDITOR-CONTROLLER/TREASURER - TAX
COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502-2205
Attn: TAX COLLECTION DIVISION

Trustor Name: MICHAEL J HOWARD
APN NO.: 665163025-6
ITEM NO.: 485
SALE DATE.: MARCH 15, 2011
Claimant: EMPLOYMENT DEVELOPMENT DEPARTMENT
Reference No.:
Address: PO BOX 826218, SACRAMENTO, CA 94230-6218
Phone No.: (916) 464-1006

The following amounts were secured by a Deed of Trust or lien on the above-referenced property immediately prior to the Tax Collector's Power of sale for non-payment of taxes, and these amounts remain outstanding to this date:

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Other Charges: (Costs)	\$	80.00
Less Credit(s) received	\$	2089.00
Total Due	\$	<u>4579.02</u>

- Document evidencing the claim (Attached)
 The claim has been fully released (Attached) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated June 10, 2011

Signature: 
K. CHRIST Department Representative

STATE OF CALIFORNIA
COUNTY OF SACRAMENTO

On June 10, 2011 before me, **J. FAHLMAN**, Deputy Clerk, personally appeared **K. CHRIST**, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:  **J. Fahiman**



[Seal]

Account Reconciliation 06/10/11

SSN:	<u>Date</u>	<u>Code</u>	<u>Credits</u>	<u>Debits</u>	<u>Transaction Detail</u>
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	10/01/10	00		\$37.73	Interest
	11/30/10	00		\$25.00	Court Costs
	11/30/10	00		\$80.86	Interest
	12/01/10	00		\$1.35	Interest
	12/06/10	00		\$30.00	Court Costs
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**Account
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\$213.79

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