

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS DATE 5/3/16

Departmental Concurrence

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

721
A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
MAY 03 2016

SUBJECT: Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 196, Items 40, 46, 103, 104, 106, 199, 202, 233, 259, 282, 296, 314, 322, 325, 332, 373, 445, 448, 477, 508, 514, 532, 551, 592, 594, 643, 666, 691 and 693. Districts ALL [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:
 1. Approve the distribution of the unclaimed excess proceeds to the County General Fund pursuant to California Revenue and Taxation Code Section 4674 with respect to Tax Sale No. 196, Items 40, 46, 103, 104, 106, 199, 202, 233, 259, 282, 296, 314, 322, 325, 332, 373, 445, 448, 477, 508, 514, 532, 551, 592, 594, 643, 666, 691 and 693.

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 above-described public auction tax sale of delinquent real property.
 (Continued on Page 2.)

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*
 Samuel Wong
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Tavaglione, 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: May 24, 2016
 xc: Treasurer

Kecia Harper-Ihem
 Clerk of the Board
 By: *Kecia Harper-Ihem*
 Deputy

Prev. Agn. Ref.: District: ALL Agenda Number: **9-37**

A-30
 Positions Added
 4/5 Vote
 Change Order

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

FORM 11: Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 196, Items 40, 46, 103, 104, 106, 199, 202, 233, 259, 282, 296, 314, 322, 325, 332, 373, 445, 448, 477, 508, 514, 532, 551, 592, 594, 643, 666, 691 and 693. Districts ALL [\$0].

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RECOMMENDED MOTION: (continued)

2. Request that the Board of Supervisors authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$229,000.54 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 Accurant (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 sale. 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:

| | | | |
|--------|------|-----|-------------|
| EP 196 | Item | 40 | \$9,477.31 |
| EP 196 | Item | 46 | \$6,813.05 |
| EP 196 | Item | 103 | \$8,329.53 |
| EP 196 | Item | 104 | \$3,429.53 |
| EP 196 | Item | 106 | \$500.69 |
| EP 196 | Item | 199 | \$2,195.17 |
| EP 196 | Item | 202 | \$124.90 |
| EP 196 | Item | 233 | \$1.64 |
| EP 196 | Item | 259 | \$3.87 |
| EP 196 | Item | 282 | \$2,580.99 |
| EP 196 | Item | 296 | \$5,293.27 |
| EP 196 | Item | 314 | 8,969.61 |
| EP 196 | Item | 322 | \$22,315.77 |
| EP 196 | Item | 325 | \$36,012.87 |

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|--------------|----------|---------------------|
| EP 196 | Item 332 | \$30,761.63 |
| EP 196 | Item 373 | \$4,066.15 |
| EP 196 | Item 445 | \$774.15 |
| EP 196 | Item 448 | \$3,779.94 |
| EP 196 | Item 477 | \$4,169.71 |
| EP 196 | Item 508 | \$36,784.03 |
| EP 196 | Item 514 | \$28,276.51 |
| EP 196 | Item 532 | \$4,573.68 |
| EP 196 | Item 551 | \$706.22 |
| EP 196 | Item 592 | \$380.08 |
| EP 196 | Item 594 | \$2,057.65 |
| EP 196 | Item 643 | \$594.73 |
| EP 196 | Item 666 | \$3,826.49 |
| EP 196 | Item 691 | \$210.91 |
| EP 196 | Item 693 | \$1,990.46 |
| TOTAL | | \$229,000.54 |

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.