

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

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**SUBMITTAL DATE:  
MAY 03 2016**

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

**SUBJECT:** Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 199, Items 61, 114, 119, 121, 246, 280, 296, 320, 356, 390 and 391. District 1, 3, 4, 5 [\$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. 199, Items 61, 114, 119, 121, 246, 280, 296, 320, 356, 390 and 391.

**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  
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	

<b>SOURCE OF FUNDS:</b>	Budget Adjustment: N/A
	For Fiscal Year: 15/16

**C.E.O. RECOMMENDATION:** APPROVE  
BY:   
County Executive Office Signature Samuel Wong

**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:   
Deputy

Prev. Agn. Ref.: | District: 1, 3, 4, 5 | Agenda Number:

**9-39**

FORM APPROVED COUNTY COUNSEL  
BY: GREGORY P. PRAMOS  
DATE: 5/3/16  
Departmental Concurrence

- 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. 199, Items 61, 114, 119, 121, 246, 280, 296, 320, 356, 390 and 391. District 1, 3, 4, 5 [\$0].

**DATE:** MAY 03 2016

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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 \$81,501.77 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 199	Item	61	\$11,559.62
EP 199	Item	114	\$5,670.14
EP 199	Item	119	\$23,151.29
EP 199	Item	121	\$5,579.71
EP 199	Item	246	\$2,687.62
EP 199	Item	280	\$5,020.98
EP 199	Item	296	\$20,185.61
EP 199	Item	320	\$404.81
EP 199	Item	356	\$3,972.72
EP 199	Item	390	\$1,730.25
EP 199	Item	391	\$1,539.02
<b>TOTAL</b>			<b>\$81,501.77</b>

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**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.