

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



ITEM  
9.17  
(ID # 2669)

**FROM :** TREASURER-TAX COLLECTOR:

**MEETING DATE:**  
Tuesday, January 24, 2017

**SUBJECT:** TREASURER-TAX COLLECTOR: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 203, Item 574. Last assessed to: Maria Magdalena Perez, an unmarried woman as her sole and separate property. District 5 [\$17,847-Fund 65595 Excess Proceeds from Tax Sale].

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

1. Approve the claim from Maria Magdalena Coyle fka Maria Magdalena Perez, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 666212005-6;
2. Deny the claim from Brian Machay agent for California Sunset Homeowners Association;
3. Authorize and direct the Auditor-Controller to issue a warrant to Maria Magdalena Coyle fka Maria Magdalena Perez in the amount of \$17,847.64, 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.

  
Doug Kent, Treasurer-Tax Collector 12/19/2016

| FINANCIAL DATA   | Current Fiscal Year: | Next Fiscal Year: | Total Cost:               | Ongoing Cost |
|--|----------------------|-------------------|---------------------------|--------------|
| COST   | \$ 17,847            | \$ 0              | \$ 17,847                 | \$ 0         |
| NET COUNTY COST  | \$ 0                 | \$ 0              | \$ 0                      | \$ 0         |
| <b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale |                      |                   | <b>Budget Adjustment:</b> | No           |
|  |                      |                   | <b>For Fiscal Year:</b>   | 16/17        |


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

---

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Washington and Ashley  
Nays: None  
Absent: Tavaglione  
Date: January 24, 2017  
xc: Treasurer

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

**9.17**

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

**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 May 5, 2015 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 18, 2015. 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 22, 2015, 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.

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

1. Claim from Maria Magdalena Coyle fka Maria Magdalena Perez based on a Grant Deed recorded June 4, 1992 as Instrument No. 204724 and a Quitclaim Deed recorded May 12, 2003 as Instrument No. 2003-340576.
2. Claim from Brian Machay agent for California Sunset Homeowners Association based on an Abstract of Judgment recorded November 10, 2008 as Instrument No. 2008-0596230.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Maria Magdalena Coyle fka Maria Magdalena Perez be awarded excess proceeds in the amount of \$17,847.64. The claim from Brian Machay agent for California Sunset Homeowners Association be denied since the lien filed is not associated with 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 Residents and Businesses**

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

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

**ATTACHMENT A. Claim Perez-Coyle**

**ATTACHMENT B. Claim Machay**