

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



ITEM  
9.23  
(ID # 2811)

**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, Items 116 and 117. Last assessed to: Erica A. Rodriguez, as her sole and separate property. District 5 [\$13,595-Fund 65595 Excess Proceeds from Tax Sale].

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

1. Approve the claims from Bruce Cowie aka Bruce A. Cowie for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 326173008-4 and 326173009-5;
2. Deny the claims from Caran G. Cowie;
3. Authorize and direct the Auditor-Controller to issue a warrant to Bruce Cowie aka Bruce A. Cowie in the amount of \$13,595.28, 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.

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 13,595	\$ 0	\$ 13,595	\$ 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

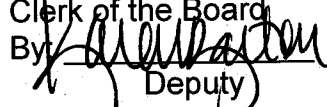
**C.E.O. RECOMMENDATION:**

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**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

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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 four claims for excess proceeds:

1. Claims from Bruce Cowie aka Bruce A. Cowie based on a Deed of Trust with Assignment of Rents recorded September 15, 1995 as Instrument No. 304657 and an Assignment of Deed of Trust recorded August 5, 1996 as Instrument No. 294228.
2. Claims from Caran G. Cowie based on a Deed of Trust with Assignment of Rents recorded September 15, 1995 as Instrument No. 304657 and an Assignment of Deed of Trust recorded August 5, 1996 as Instrument No. 294228.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Bruce Cowie aka Bruce A. Cowie be awarded excess proceeds in the amount of \$13,595.28. The claim from Caran G. Cowie be denied since she was not a party of interest at the time of the sale. 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.

EP 203	Item 116	\$3,951.14
EP 203	Item 117	\$9,644.14
<b>Total</b>		<b>\$13,595.28</b>

**Impact on Residents and Businesses**

Excess proceeds are being released to the Deed of Trust holder of the property.

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

**ATTACHMENT A. Claim Cowie**