

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



ITEM
9.26
(ID # 2886)

MEETING DATE:

Tuesday, January 24, 2017

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 203, Item 331. Last assessed to: Robert Baur (son) - 100% interest in real property. District 3 [\$14,064-Fund 65595 Excess Proceeds from Tax Sale].

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Sierra Dawn Estates Homeowners' Association, Inc. for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 442252025-2;
2. Authorize and direct the Auditor-Controller to issue a warrant to Sierra Dawn Estates Homeowners' Association, Inc. in the amount of \$14,064.92, 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;
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$10,685.70 to the county general fund pursuant to Revenue and Taxation Code Section 4674.


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

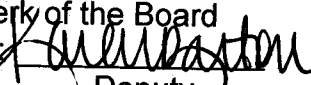
FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 14,064	\$ 0	\$ 14,064	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment: No	
			For Fiscal Year:	16/17

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

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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.

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 additional addresses.
- Used Accurint (people finder) to notify any new addresses that may be listed for our last assessees.
- 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 June 18, 2015.

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from Sierra Dawn Estates Homeowners' Association, Inc. based on a Notice of Delinquent Assessment recorded December 15, 2008 as Instrument No. 2008-0654071, a Notice of Default recorded February 25, 2010 as Instrument No. 2010-0087119, an Amendment to Notice of Delinquent Assessment recorded August 15,

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2011 as Instrument No. 2011-0358340, a Request for Notice Pursuant to Civil Code 2924b(f) recorded July 11, 2013 as Instrument No. 2013-0335899.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Sierra Dawn Estates Homeowners' Association, Inc. be awarded excess proceeds in the amount of \$14,064.92. Since there are no other claimants the unclaimed excess proceeds in the amount of \$10,685.70 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.

Impact on Residents and Businesses

Excess proceeds are being released to a lien holder and transferred to the county general fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim SierraDawnEstatesHOA