

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



ITEM  
9.30  
(ID # 3177)

**MEETING DATE:**

Tuesday, January 24, 2017

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 204, Items 20, 41, 46, 103 and 123. District 4 [\$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. 204, Items 20, 41, 46, 103 and 123;
2. Request that the Board of Supervisors authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$12,977.93 to the County General Fund

  
Don Kent, Treasurer-Tax Collector 12/23/2016

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	16/17

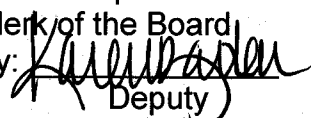
**C.E.O. RECOMMENDATION:**

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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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**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.

The Tax Collector's public auction was conducted on June 1, 2015. The deed conveying title to the purchasers at the auction was recorded June 23, 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 August 18, 2015, to parties of interest as defined in Section 4675 of said 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 additional addresses.
- Used Accurint (people finder) to notify any new addresses that may be listed for our last assessee.
- 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, was recorded on June 23, 2015.

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.

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It is the recommendation of this office that the unclaimed excess proceeds for the following matters be transferred to the County General Fund:

EP 204	Item	20	\$3,136.81
EP 204	Item	41	\$2,674.51
EP 204	Item	46	\$2,812.27
EP 204	Item	103	\$1,921.06
EP 204	Item	123	\$2,433.28
<b>TOTAL</b>			<b>\$12,977.93</b>

**Impact on Residents 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.