

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



ITEM: 19.10
(ID # 20453)

MEETING DATE:

Tuesday, January 24, 2023

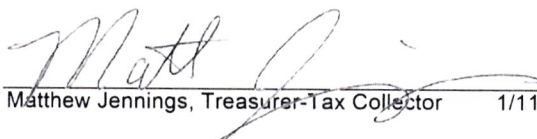
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 217, Items 4072, 4076, 4096, 4097, 4104, 4110, 4111, 4114, 4117, 4118, 4120, 4122, 4135, 4152, 4153, 4158, 4221, 4222, 4237, 4238, 4270, 4326, 4414, 4415, 4422, 4423, 4440, 4441, 4445, 4466, 4563, 4564, 4566, 4596, 4609, 4614, 4632, 4633, 4723, 4745, 4756, 4759, 4761, 4767, 4773, 4800, 4803, 4807, 4808, 4810, 4812, 4813, 4814, 4854, 4860 and 4863. All Districts. [\$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. 217, Items 4072, 4076, 4096, 4097, 4104, 4110, 4111, 4114, 4117, 4118, 4120, 4122, 4135, 4152, 4153, 4158, 4221, 4222, 4237, 4238, 4270, 4326, 4414, 4415, 4422, 4423, 4440, 4441, 4445, 4466, 4563, 4564, 4566, 4596, 4609, 4614, 4632, 4633, 4723, 4745, 4756, 4759, 4761, 4767, 4773, 4800, 4803, 4807, 4808, 4810, 4812, 4813, 4814, 4854, 4860 and 4863;
2. Approve the request for reducing the current transfer amount of unclaimed excess proceeds to the County General Fund, for the amount of \$15,853.75 with respect to Tax Sale No. 214 Item 655 on previous agenda items.
3. Direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$492,808.90 to the County General Fund.

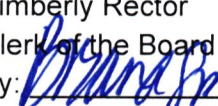
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 1/11/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: January 24, 2023
xc: Tax Collector

Kimberly Rector
Clerk of the Board
By: 
Deputy

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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:	N/A
			For Fiscal Year:	22/23

C.E.O. RECOMMENDATION: Approve

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 May 18, 2021. The deed conveying title to the purchasers at the auction was recorded July 28, 2021. 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 4, 2021, 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.

1. Examined parties of interest reports to notify all parties of interest attached to the parcel.
2. Researched all last assessee's through the County's Property Tax System for any additional addresses.
3. Used Accurant (people finder) to notify any new addresses that may be listed for our last assessee.
4. 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.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676 (b).

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

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of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on July 28, 2021.

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.

The Tax Collector previously submitted a Recommendation for Distribution of Unclaimed Excess Proceeds to the board for Tax Sale No. 214 Item 655 in the amount of \$15,853.75. That recommendation was approved by the board as agenda item 19.6 on January 26, 2021, and the funds were transferred to the County General Fund. It has come to the attention of the Tax Collector that the office received a timely claim for these excess proceeds, and the amount of \$15,853.75 should not have been transferred.

Respectfully, the Tax Collector requests the current unclaimed excess proceeds of \$508,662.65 be reduced by \$15,853.75 in order to recover the amounts previously transferred and process the timely claims.

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

EP	ITEM	PIN	EP AMOUNT
217	4072	333092006	\$2,914.78
217	4076	333092025	\$204.31
217	4096	351032018	\$1,707.76
217	4097	351113005	\$14,711.63
217	4104	361074010	\$13,901.56
217	4110	361081006	\$64.68
217	4111	361081007	\$264.68
217	4114	361125010	\$754.04
217	4117	361151017	\$4,583.45
217	4118	361151018	\$4,892.15
217	4120	361204024	\$17,182.00
217	4122	361221008	\$15,927.59
217	4135	373072013	\$10,809.47
217	4152	373238017	\$2,340.34
217	4153	373256004	\$5,282.55

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217	4158	375022045	\$1,552.23
217	4221	375071079	\$141.69
217	4222	375071080	\$145.63
217	4237	375121008	\$89.82
217	4238	375121009	\$89.82
217	4270	375152063	\$4,522.30
217	4326	375213012	\$1,178.66
217	4414	375361008	\$3,091.07
217	4415	375361009	\$2,617.32
217	4422	375371008	\$1,718.98
217	4423	375371009	\$1,626.74
217	4440	378172008	\$1,521.90
217	4441	378172009	\$977.03
217	4445	378192016	\$24,859.73
217	4466	383115030	\$4,239.80
217	4563	517154004	\$7,265.14
217	4564	517161011	\$7,815.91
217	4566	517242020	\$11,199.29
217	4596	525092021	\$12.44
217	4609	525111020	\$142.55
217	4614	525112003	\$242.24
217	4632	528112015	\$15,126.50
217	4633	528112032	\$4,337.13
217	4723	636042015	\$3,773.31
217	4745	645250004	\$1,871.72
217	4756	657032016	\$11,101.67
217	4759	657181034	\$88,825.78
217	4761	657371010	\$17,892.04
217	4767	663090076	\$15,157.01
217	4773	667220049	\$19,057.96
217	4800	721235018	\$22,294.08
217	4803	721271004	\$17,795.08
217	4807	723063010	\$18,395.08
217	4808	723071022	\$17,506.05
217	4810	723162012	\$16,304.80
217	4812	723323026	\$29,374.75
217	4813	723325001	\$12,395.08
217	4814	723325002	\$13,995.08
217	4854	872100014	\$554.83
217	4860	872283006	\$4,354.53

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217	4863	872293016	\$7,958.89
		SUBTOTAL	\$508,662.65
214	655	639232034-6	-\$15,853.75
		GRAND TOTAL	\$492,808.90

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 County General Fund to support public services.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Board Approved Form 11 for TC 214 Unclaimed Excess Proceeds


Stephanie Perez, Principal Management Analyst 1/16/2023


Kristine Bell-Valdez, Supervising Deputy County Counsel 1/9/2023

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



ITEM: 19.6
(ID # 13576)

MEETING DATE:

Tuesday, January 26, 2021


FROM: TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 214, Items 28, 31, 52, 55, 68, 97, 98, 107, 108, 113, 114, 118, 120, 162, 166, 169, 182, 183, 184, 216, 217, 345, 346, 389, 402, 404, 420, 458, 484, 528, 600, 631, 632, 633, 636, 637, 646, 648, 655, 663, 671, 674, 679, 680, 687, 688, 689, 692, 700, 701, 703, 704, 707, 715, 730, 731, 736, 748, 750, 751, 754, 755, 757, 763, 765, 770, 771, 774, and 776, All Districts. [\$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. 214, Items 28, 31, 52, 55, 68, 97, 98, 107, 108, 113, 114, 118, 120, 162, 166, 169, 182, 183, 184, 216, 217, 345, 346, 389, 402, 404, 420, 458, 484, 528, 600, 631, 632, 633, 636, 637, 646, 648, 655, 663, 671, 674, 679, 680, 687, 688, 689, 692, 700, 701, 703, 704, 707, 715, 730, 731, 736, 748, 750, 751, 754, 755, 757, 763, 765, 770, 771, 774, and 776;
2. Approve the request for reducing the current transfer amount of unclaimed excess proceeds to the County General Fund, for the amount of \$4,956.18 with respect to Tax Sale No. 207 Item 793 and Tax Sale No. 209 Item 328 on previous agenda items.
3. Direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$516,273.43 to the County General Fund.

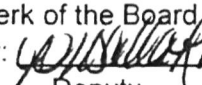
ACTION: Policy


Matthew Jennings, Treasurer-Tax Collector 1/13/2021

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez, and Hewitt
Nays: None
Absent: None
Date: January 26, 2021
xc: Treasurer

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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

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: N/A			Budget Adjustment:	No
			For Fiscal Year:	20/21

C.E.O. RECOMMENDATION: Approve

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 4, 2019. The deed conveying title to the purchasers at the auction was recorded August 13, 2019. 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 27, 2019, 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.

1. Examined parties of interest reports to notify all parties of interest attached to the parcel.
2. Researched all last assessee's through the County's Property Tax System for any additional addresses.
3. Used Accurint (people finder) to notify any new addresses that may be listed for our last assessee.
4. 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.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676 (b).

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

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

of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on August 13, 2019.

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.

The Tax Collector previously submitted a Recommendation for Distribution of Unclaimed Excess Proceeds to the board for Tax Sale No. 207 Item 793 in the amount of \$1,499.39. That recommendation was approved by the board as agenda item 9.14 on January 23, 2018, and the funds were transferred to the County General Fund. It has come to the attention of the Tax Collector that the office received a timely claim for these excess proceeds, and the amount of \$1,499.39 should not have been transferred.

The Tax Collector also previously submitted a Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 209 Item 328 in the amount of \$3,456.79. That recommendation was approved by the board as agenda item 19.7 on June 4, 2019, and the funds were transferred to the County General Fund. It has come to the attention of the Tax Collector that the office received a timely claim for these excess proceeds, and the amount of \$3,456.79 should not have been transferred.

Respectfully, the Tax Collector requests the current unclaimed excess proceeds of \$521,229.61 be reduced by \$4,956.18 in order to recover the amounts previously transferred and process the timely claims.

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

EP 214	ITEM 28	219142014-0	\$3,313.13
EP 214	ITEM 31	226072001-4	\$17,040.63
EP 214	ITEM 52	315102012-7	\$37,908.39
EP 214	ITEM 55	319073006-1	\$62,027.43
EP 214	ITEM 68	336080012-3	\$11,444.03
EP 214	ITEM 97	350201021-8	\$785.47
EP 214	ITEM 98	350202012-3	\$3,927.44
EP 214	ITEM 107	350233010-7	\$703.58
EP 214	ITEM 108	350233034-9	\$726.21
EP 214	ITEM 113	351053011-9	\$5,100.50

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STATE OF CALIFORNIA

EP 214	ITEM 114	351101002-9	\$1,242.91
EP 214	ITEM 118	351193057-4	\$2,853.35
EP 214	ITEM 120	361061015-1	\$2,329.21
EP 214	ITEM 162	373083020-0	\$2,057.34
EP 214	ITEM 166	373093039-9	\$4,074.19
EP 214	ITEM 169	373114014-0	\$1,021.07
EP 214	ITEM 182	373236001-5	\$507.31
EP 214	ITEM 183	373236002-6	\$507.31
EP 214	ITEM 184	373236005-9	\$507.31
EP 214	ITEM 216	375022022-7	\$195.82
EP 214	ITEM 217	375022023-8	\$224.05
EP 214	ITEM 345	375311001-1	\$786.43
EP 214	ITEM 346	375311002-2	\$434.57
EP 214	ITEM 389	378305002-4	\$4,406.19
EP 214	ITEM 402	385170016-3	\$51,392.27
EP 214	ITEM 404	386040032-2	\$6,689.71
EP 214	ITEM 420	434124012-5	\$27,506.44
EP 214	ITEM 458	474320005-7	\$3,837.85
EP 214	ITEM 484	520091010-2	\$4,931.95
EP 214	ITEM 528	528091025-2	\$2,491.01
EP 214	ITEM 600	576220017-4	\$8,610.35
EP 214	ITEM 631	635221004-7	\$5,015.63
EP 214	ITEM 632	635223007-6	\$615.08
EP 214	ITEM 633	635225006-1	\$1,183.57
EP 214	ITEM 636	635255002-0	\$2,752.50
EP 214	ITEM 637	635272009-0	\$5,149.99
EP 214	ITEM 646	636154004-7	\$1,356.75
EP 214	ITEM 648	636233005-2	\$2,531.59
EP 214	ITEM 655	639232034-6	\$15,853.75
EP 214	ITEM 663	641235003-4	\$4,136.49
EP 214	ITEM 671	644064016-9	\$5,717.05
EP 214	ITEM 674	645300018-7	\$14,933.43
EP 214	ITEM 679	650151037-2	\$6,551.77
EP 214	ITEM 680	650201004-6	\$19,544.83
EP 214	ITEM 687	656102039-4	\$3,763.72
EP 214	ITEM 688	656111026-0	\$1,813.23
EP 214	ITEM 689	656112016-4	\$6,435.41
EP 214	ITEM 692	656263004-0	\$12,359.29
EP 214	ITEM 700	661530051-5	\$2,881.41
EP 214	ITEM 701	661530061-4	\$1,471.41
EP 214	ITEM 703	663090072-9	\$2,006.61

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EP 214	ITEM 704	663100006-0	\$3,729.01
EP 214	ITEM 707	663222007-8	\$6,004.94
EP 214	ITEM 715	665155019-6	\$5,882.85
EP 214	ITEM 730	677446003-7	\$10,688.85
EP 214	ITEM 731	677446004-8	\$8,795.35
EP 214	ITEM 736	692517010-3	\$17,919.69
EP 214	ITEM 748	721261013-9	\$7,750.62
EP 214	ITEM 750	721262024-2	\$3,761.25
EP 214	ITEM 751	721271028-4	\$2,446.83
EP 214	ITEM 754	723053019-6	\$2,752.16
EP 214	ITEM 755	723083002-3	\$3,642.67
EP 214	ITEM 757	723132007-9	\$3,040.67
EP 214	ITEM 763	723293010-9	\$1,577.51
EP 214	ITEM 765	723331012-8	\$342.11
EP 214	ITEM 770	745391023-4	\$34,900.08
EP 214	ITEM 771	745391024-5	\$7,039.20
EP 214	ITEM 774	750110045-3	\$570.33
EP 214	ITEM 776	750220004-6	\$14,728.53
		SUBTOTAL	\$521,229.61
EP 207	ITEM 793	636281002-6	-\$1,499.39
EP 209	ITEM 328	543120022-9	-\$3,456.79
		GRAND TOTAL	\$516,273.43

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 County General Fund to support public services.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Board Approved Form 11 for TC 207 Unclaimed Excess Proceeds

ATTACHMENT B. Board Approved Form 11 for TC 209 Unclaimed Excess Proceeds


Stephanie P. C., Principal Management Analyst 1/20/2021


Gregory V. Priaplos, Director County Counsel 1/13/2021