

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



**19.4**

The above referenced Item is deleted from the agenda for Tuesday, October 29, 2024.

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



ITEM: 19.4  
(ID # 24389)

**MEETING DATE:**  
Tuesday, October 29, 2024

**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 217, Item 4119. Last assessed to: Richard F. Montoya and Rose M. Montoya, husband and wife, as Joint Tenants. District 1. [\$34,524-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Independent Properties, Attorney in Fact for Carilyn Montoya, as heir to the Estate of Rose M. Montoya, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361162021;

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**ACTION:**Policy

  
Melissa Johnson, Assistant Tax Collector 10/15/2024

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MINUTES OF THE BOARD OF SUPERVISORS

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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**RECOMMENDED MOTION:** That the Board of Supervisors:

2. Approve the claim from Independent Properties, Attorney in Fact for Lyle Montoya, as heir to the Estate of Rose M. Montoya, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361162021;
3. Approve the claim from Cherie Montoya, Assignee for Philip Montoya, as heir to the Estate of Rose M. Montoya, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361162021;
4. Deny the claim from Independent Properties for Richard Powell for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361162021;
5. Authorize and direct the Auditor-Controller to issue a warrant to Independent Properties, Attorney in Fact for Carilyn Montoya, as heir to the Estate of Rose M. Montoya in the amount of \$11,508.11, to Independent Properties, Attorney in Fact for Lyle Montoya, as heir to the Estate of Rose M. Montoya in the amount of \$11,508.10, and to Cherie Montoya, Assignee for Philip Montoya, as heir to the Estate of Rose M. Montoya in the amount of \$11,508.10, 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; and
6. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$11,508.10 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
<b>COST</b>	\$ 34,524	\$ 0	\$ 34,524	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale.			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	24/25

**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 May 18, 2021 public auction sale. 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. Parties of interest have been determined by an examination of Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.



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Revenue and Taxation Code Section 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 Section 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 assessees.
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 Section 4676 (b).

According to Revenue and Taxation Code Section 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 July 28, 2021.

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

1. Claim from Independent Properties, Attorney in Fact for Carilyn Montoya, as heir to the Estate of Rose M. Montoya based on a Limited Power of Attorney notarized May 4, 2024, a Corporation Grant Deed recorded April 28, 1986 as Instrument No. 1986-96542, an Affidavit for Collection of Personal Property notarized March 22, 2024, and Certificates of Death for Rose Marie Montoya and Richard F. Montoya.
2. Claim from Independent Properties, Attorney in Fact for Lyle Montoya, as heir to the Estate of Rose M. Montoya based on a Limited Power of Attorney notarized May 25, 2024, a Corporation Grant Deed recorded April 28, 1986 as Instrument No. 1986-96542, an Affidavit for Collection of Personal Property notarized March 22, 2024, and Certificates of Death for Rose Marie Montoya and Richard F. Montoya.
3. Claim from Cherie Montoya, Assignee for Philip Montoya, as heir to the Estate of Rose M. Montoya based on an Assignment of Right to Collect Excess Proceeds notarized May 26, 2024, a Corporation Grant Deed recorded April 28, 1986 as Instrument No. 1986-96542, an Affidavit for Collection of Personal Property notarized May 26, 2024, and Certificates of Death for Rose Marie Montoya and Richard F. Montoya.

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4. Claim from Independent Properties for Richard Powell based on a copy of a Lost Property Audit & Beneficiary Locator Service Fee Agreement signed June 6, 2022.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Independent Properties, Attorney in Fact for Carilyn Montoya, as heir to the Estate of Rose M. Montoya be awarded excess proceeds in the amount of \$11,508.11, Independent Properties, Attorney in Fact for Lyle Montoya, as heir to the Estate of Rose M. Montoya be awarded excess proceeds in the amount of \$11,508.10, and Cherie Montoya, Assignee for Philip Montoya, as heir to the Estate of Rose M. Montoya be awarded excess proceeds in the amount of \$11,508.10. The claim from Independent Properties for Richard Powell be denied since the claimant failed to provide the required documentation to substantiate their claim. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$11,508.10 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 claimants by certified mail.

**Impact on Residents and Businesses**

Excess proceeds will be released to heirs to the estate of the last assesses of the property and transferred to the County General Fund.

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

**ATTACHMENT A. Claim Carilyn**

**ATTACHMENT B. Claim Lyle**

**ATTACHMENT C. Claim Cherie**

**ATTACHMENT D. Claim Richard**

  
Evangelina Gregorio EO, Principal Mgmt Analyst 10/21/2024

  
Aaron Gettis, Chief of Deputy County Counsel 9/18/2024