

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



ITEM: 19.10
(ID # 24483)

MEETING DATE:
Tuesday, December 17, 2024

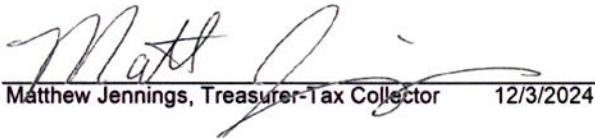
FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 511. Last assessed to: LeAnthony S. Kent, a single man. District 3. [\$15,308-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Heirfinders Research Associates, LLC, Assignee for Willie Kent, Administrator of the Estate of LeAnthony S. Kent, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 580210025; and
2. Authorize and direct the Auditor-Controller to issue a warrant to Heirfinders Research Associates, LLC, Assignee for Willie Kent, Administrator of the Estate of LeAnthony S. Kent in the amount of \$15,307.55, 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.

ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 12/3/2024

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: December 17, 2024
xc: Treasurer

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 15,308	\$ 0	\$ 15,308	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	N/A
			For Fiscal Year:	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 April 26, 2022 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 7, 2022. 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 19, 2022 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.

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

1. Claim from Heirfinders Research Associates, LLC, Assignee for Willie Kent, Administrator of the Estate of LeAnthony S. Kent based on an Assignment of Right to Collect Excess Proceeds notarized September 16, 2022, a Quitclaim Deed recorded December 3, 2009 as Instrument No. 2009-0622188, Letters of Administration filed September 2, 2011, and a Certificate of Death for LeAnthony Sia Kent.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Heirfinders Research Associates, LLC, Assignee for Willie Kent, Administrator of the Estate of LeAnthony S. Kent be awarded excess proceeds in the amount of \$15,307.55. 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 will be released to the Administrator of the Estate of last assessee of the property.

ATTACHMENTS (if any, in this order):

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STATE OF CALIFORNIA

ATTACHMENT A. Claim Heirfinders

Evangelina Gregorio EO
Evangelina Gregorio EO, Principal Mgmt Analyst 12/4/2024

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 4/12/2024