

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



ITEM: 19.17
(ID # 24517)

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 533. Last assessed to: Pinyon Crest Community Association. District 4. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claim from Wayne S. Guralnick for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 635382003; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$17,258.85 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

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	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			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.

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 assessees 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 4675 Section (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

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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 7, 2022.

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

1. Claim from Wayne S. Guralnick based on a Notice of Assessment Lien recorded December 4, 2015 as Instrument No. 2015-0529223.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from Wayne S. Guralnick be denied since their lien was satisfied with Trustee's Deed recorded March 8, 2018 as Instrument No. 2018-0087028. Since there are no other claimants, the unclaimed excess proceeds in the amount \$17,258.85 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 will be transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Guralnick


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


Aaron Gettis, Chief of Deputy County Counsel 4/13/2024