

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



**ITEM: 19.20  
(ID # 24524)**

**MEETING DATE:**  
Tuesday, December 17, 2024

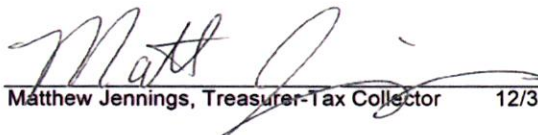
**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Items 565 and 566. Last assessed to: Seung Ho Chang, a single man. District 4. [\$81,025-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Simon Wu, Assignee for Seung Ho Chang, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 654040004 & 654040005; and
2. Authorize and direct the Auditor-Controller to issue a warrant to Simon Wu, Assignee for Seung Ho Chang in the amount of \$81,025.22 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

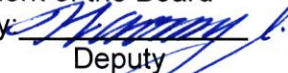
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**MINUTES OF THE BOARD OF SUPERVISORS**

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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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 81,025	\$ 0	\$ 81,025	\$ 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 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 Simon Wu, Assignee for Seung Ho Chang based on an Assignment of Right to Collect Excess Proceeds notarized June 20, 2023 and a Grant Deed recorded October 23, 1989 as Instrument No. 1989-367674.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Simon Wu, Assignee for Seung Ho Chang be awarded excess proceeds in the amount of \$81,025.22. 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.

EP 218-565	PIN: 654040004	\$ 40,512.61
EP 218-566	PIN: 654040005	\$ 40,512.61
<b>Grand Total:</b>		<b>\$ 81,025.22</b>

**Impact on Residents and Businesses**

Excess proceeds will be released to the last assessee of the property.

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

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ATTACHMENT A. Claim Wu

*Evangelina Gregorio EG*  
Evangelina Gregorio EG, Principal Mgmt Analyst 12/4/2024

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 8/19/2024