

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



ITEM: 19.34  
(ID # 24994)

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

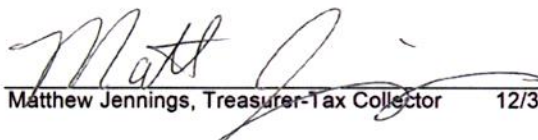
**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 387. Last assessed to: W.C. Owners Association, a California Non-Profit Corporation. District 4. [\$131,340-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Kathleen Santangelo, Successor Trustee of the Kerr Trust dated October 29, 1999 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 504044016;
2. Deny the claim from Palm Springs Villas Homeowners Association for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 504044016; and
3. Authorize and direct the Auditor-Controller to issue a warrant to Kathleen Santangelo, Successor Trustee of the Kerr Trust dated October 29, 1999 in the amount of \$131,339.88, 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**

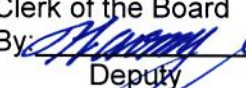
  
Matthew Jennings, Treasurer-Tax Collector 12/3/2024

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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>	\$ 131,340	\$ 0	\$ 131,340	\$ 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 two claims for excess proceeds:

1. Claim from Kathleen Santangelo, Successor Trustee of the Kerr Trust dated October 29, 1999 based on a Deed of Trust with Assignments of Rents recorded September 20, 2007 as Instrument No. 2007-0593075, a Straight Note dated September 5, 2007, a copy of the Kerr Trust dated October 29, 1999, and Certificates of Death for Mavis Lenore Kerr and Earl Robert Kerr.
2. Claim from Palm Springs Villas Homeowners Association based on a Notice of Delinquent Assessments and Claim of Lien recorded January 6, 2012 as Instrument No. 2012-0006671.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Kathleen Santangelo, Successor Trustee of the Kerr Trust dated October 29, 1999 be awarded excess proceeds in the amount of \$131,339.88. The claim from Palm Springs Villas Homeowners Association be denied since their lien expired prior to the date of the sale and therefore, they were no longer a party of interest. 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**

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Excess proceeds will be released to the heir of the Estate of lienholders of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Santangelo

ATTACHMENT B. Claim PSVHOA

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

  
Aaron Gettis, Chief of Deputy County Counsel 6/24/2024