

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



**ITEM: 19.35  
(ID # 25045)**

**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 344. Last assessed to: Garit David Wallace, a single man. District 5. [\$22,286 - Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Lanak & Hanna, PC, Attorneys for American Contractors Indemnity Company for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 411200009;
2. Approve the claim from the United States Treasury- Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 411200009;
3. Authorize and direct the Auditor-Controller to issue a warrant to Lanak & Hanna, PC, Attorneys for American Contractors Indemnity Company in the amount of \$16,342.19 and the United States Treasury- Internal Revenue Service in the amount of \$5,944.28. 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
4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$56,272.54 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

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

<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>	\$ 22,286	\$ 0	\$ 22,286	\$ 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 07, 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 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 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 07, 2022.

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

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

6. Claim from Lanak & Hanna, PC, Attorneys for American Contractors Indemnity Company based on an Abstract of Judgment recorded January 12, 2017 as Instrument No. 2017-0016096.
7. Claim from the United States Treasury- Internal Revenue Service based on a Notice of Federal Tax Lien recorded April 23, 2019 as Instrument No. 2019-0136470.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Lanak & Hanna, PC, Attorneys for American Contractors Indemnity Company be awarded excess proceeds in the amount of \$16,342.19 and the United States Treasury- Internal Revenue Service be awarded excess proceeds in the amount of \$5,944.28. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$56,272.54 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 lienholders of the property and transferred to the County General Fund.

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

**ATTACHMENT A. Claim ACIC**

**ATTACHMENT B. Claim IRS**

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

  
Aaron Gettis, Chief of Deputy County Counsel 8/13/2024