

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



ITEM: 19.37  
(ID # 25271)

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

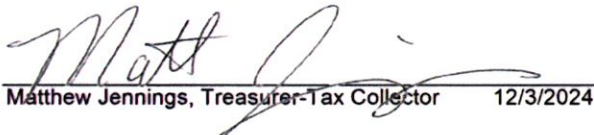
**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 364. Last assessed to: Claudia Velarde. District 5. [\$52,525-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Witkin & Neal, Inc., as Agent for Sierra Dawn Estates Homeowners Association for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 442257008;
2. Approve the claim Claudia Velarde, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 442257008; and
3. Authorize and direct the Auditor-Controller to issue a warrant to Witkin & Neal, Inc., as Agent for Sierra Dawn Estates Homeowners Association in the amount of \$22,555.26 and to Claudia Velarde in the amount of \$29,969.42, 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>	\$ 52,525	\$ 0	\$ 52,525	\$ 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 Witkin & Neal, Inc., as Agent for Sierra Dawn Estates Homeowners Association based on a Notice of Delinquent Assessment Lien recorded June 4, 2021 as Instrument No. 2021-0340102.
2. Claim from Claudia Velarde based on a Quitclaim Deed recorded June 5, 2014 as Instrument No. 2014-0207243.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Witkin & Neal, Inc., as Agent for Sierra Dawn Estates Homeowners Association be awarded excess proceeds in the amount of \$22,555.26 and Claudia Velarde be awarded excess proceeds in the amount of \$29,969.42. 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 a lienholder and the last assessees of the property.

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

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ATTACHMENT A. Claim Witkin

ATTACHMENT B. Claim Velarde

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

  
Aaron Gettis, Chief of Deputy County Counsel 8/5/2024