

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



ITEM: 21.8  
(ID # 28544)

MEETING DATE:  
Tuesday, October 28, 2025

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Unclaimed Excess Proceeds for Tax Sale No. 220, Item 117, District 5. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the distribution of the unclaimed excess proceeds to the County General Fund pursuant to California Revenue and Taxation Code Section 4674 with respect to Tax Sale No. 220, Item 117; and,
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$56,945.32 to the County General Fund.

ACTION: Policy


  
Melissa Johnson, Assistant Tax Collector 10/15/2025

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Medina, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: October 28, 2025  
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>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	25/26

**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 above-described public auction tax sale of delinquent real property.

The Tax Collector's public auction was conducted on April 30, 2024. The deed conveying title to the purchasers at the auction was recorded June 24, 2024. 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 11, 2024, to parties of interest as defined in Section 4675 of said code.

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 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 Accurant (people finder) to notify any new addresses that may be listed for our last assessee.
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 June 24, 2024.

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The Tax Collector is currently in possession of unclaimed excess proceeds from the above-described tax sale. The limitations period for filing valid claims for these excess proceeds has expired.

Pursuant to Section 4674 of the California Revenue and Taxation Code, any unclaimed excess proceeds may be transferred to the County's General Fund after the expiration of the limitations period.

It is the recommendation of this office that the unclaimed excess proceeds for the following matter be transferred to the County General Fund:

EP	ITEM	PIN	EP AMOUNT
220	117	541055004	\$56,945.32
<b>GRAND TOTAL:</b>			<b>\$56,945.32</b>

**Impact on Residents and Businesses**

Pursuant to Section 4674 of the California Revenue and Taxation Code, unclaimed excess proceeds from tax sales are being transferred to the County General Fund. Citizens and businesses within the unincorporated areas will receive indirect benefits because additional revenue will be available in the County General Fund to support public services.

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

None

  
Cesar Bernal, PRINCIPAL MGMT ANALYST 10/15/2025

  
Aaron Gettis, Chief of Deputy County Counsel 10/6/2025