

FORM APPROVED COUNTY COUNSEL  
 BY: *GREGORY P. PRIAMOS* 7/6/15  
 DATE

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

568A



**FROM:** Don Kent, Treasurer-Tax Collector

**SUBMITTAL DATE:**

JUL 06 2015

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 191, Item 168. Last assessed to: Brian T. Le Gros, a single man. District 1 [\$1,031] Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from the State of California, Franchise Tax Board, for payment of excess proceeds resulting from the Treasurer-Tax Collector's public auction sale associated with parcel 375345021-4;

(continued on page two)

**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 November 9, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded January 30, 2012. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on February 2, 2012, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

(continued on page two)

*Don Kent*  
 Don Kent  
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 1031	\$ 0	\$ 1031	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

**SOURCE OF FUNDS:** Fund 65595 Excess Proceeds from Tax Sale

**Budget Adjustment:** N/A

**For Fiscal Year:** 15/16

**C.E.O. RECOMMENDATION:**

APPROVE

BY: *Samuel Wong* 7/12/15  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.:

District: 1

Agenda Number:

9-23

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 191, Item 168. Last assessed to: Brian T. Le Gros, a single man. District 1 [\$1031] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JUL 06 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California Franchise Tax Board in the amount of \$1,031.59 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.

**BACKGROUND:**

**Summary (continued)**

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on Notice of State Tax Lien recorded October 28, 2009 as Instrument No. 2009-0555766.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California Franchise Tax Board be awarded excess proceeds in the amount of \$1,031.59. 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.

**Impact on Citizens and Businesses**

Excess proceeds are being released to the lienholder of the property.

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

Copies of the Excess Proceeds Claim form and supporting documentation are attached.



STATE OF CALIFORNIA  
 FRANCHISE TAX BOARD  
 COLLECTION ADVISORY TEAM, MS A-340  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952

Feb. 27, 2012

In Reply Refer to  
 624:LY:LO

2012 MAR 28 AM 11:23  
 RIVERSIDE COUNTY  
 TREASURER-TAX COLLECTOR

RECEIVED

**CLAIM FOR EXCESS PROCEEDS**

COUNTY OF RIVERSIDE  
 TREASURER-TAX COLLECTOR  
 PO BOX 12005  
 RIVERSIDE CA 92502-2205

2012 MAR 28 AM 5:00  
 RIVERSIDE COUNTY  
 TREASURER-TAX COLLECTOR

RECEIVED

APN : 375-345-021-4  
 Taxpayer (s) : BRIAN T LEGROS  
 FTB Account Number: 121-22132-12  
 Date Sold : November 9, 2011

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on November 9, 2011.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of BRIAN T LEGROS, Account Number 121-22132-12.

A perfected and enforceable state tax lien arose upon all real property of BRIAN T LEGROS pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$9,097.55, as of November 9, 2011.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Leslie Yorston of this department at (916)845-3561.

*Deborah Barrett*

Deborah Barrett, Supervisor  
 Collection Advisory Team

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2009-0555766

10/28/2009 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09286783174



The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : BRIAN LEGROS

FTB Account Number : 1212213212

Social Security Number(s) : XXX-XX-6429

Last Known Address : 18054 FREDERICK AVE  
LAKE ELSINORE CA 92530-3102

For Taxable Years : 2005,2004

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$4,616.00	\$2,052.00	\$1,704.25	\$319.00	\$-277.44	\$0.00	\$8,413.81

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 10/16/09

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *William S. Jones*

\*Additional interest is accruing at the rate prescribed by law.

Authorized facsimile signature.

FTB 2930 V1 ARCS (REV 03-2006)

Public Record

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

BRIAN T LEGROS  
18054 FREDERICK AVE  
LAKE ELSINORE CA 92530-0501

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2004	\$1,024.00	\$256.00	\$538.82	\$ -0-	\$277.44	\$1,541.38
2005	\$3,592.00	\$1,796.00	\$1,849.17	\$319.00	\$ -0-	\$7,556.17
<b>TOTAL</b>	<b>\$4,616.00</b>	<b>\$2,052.00</b>	<b>\$2,387.99</b>	<b>\$319.00</b>	<b>\$277.44</b>	<b>\$9,097.55</b>

Balance reflects the total liability as of the date of the sale November 9, 2011. The daily per diem is \$0.96.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:


Cert No. 09286783174 recorded in Riverside County on October 28, 2009 for the tax years 2004 and 2005, under Instrument No. 2009-0555766.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated February 27, 2012  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY  .....  
Leslie Yorston, Advisor  
(916) 845-3361

## Finley, Sandy

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**From:** Yorston, Leslie@FTB <Leslie.Yorston@ftb.ca.gov>  
**Sent:** Tuesday, June 30, 2015 3:41 PM  
**To:** Finley, Sandy  
**Cc:** Yorston, Leslie@FTB  
**Subject:** EXCESS PROCEEDS CLAIM

**Sensitivity:** Confidential

Good Afternoon,

Franchise Tax Board's Excess Proceeds Claim dated February 27, 2012 for APN: 375-345-021-4 and sold on 11/09/11 is still valid for the original amount of the claim in the amount of \$9,097.55 with a per diem of \$0.96.

Please call me if you have any additional questions.

*Leslie A. Yorston, Advisor  
Collection Advisory Team  
(916) 845-3561  
Fax (916) 843-8709*

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