

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 7/29/15

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

246A



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

**SUBMITTAL DATE:**

JUL 29 2015

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 629. Last assessed to: GFL Investments, LLC. District 3 [\$378] 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 Tax Collector's public auction sale associated with parcel 437104016-8;  
 (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 March 20, 2012 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 11, 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 June 6, 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   | \$ 378               | \$ 0              | \$ 378      | \$ 0                          | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST  | \$ 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> 15/16 |   |

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

APPROVE

BY: *Samuel Wong 9/16/15*  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.:

District: 3

Agenda Number:

9-21

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 629. Last assessed to: GFL Investments, LLC. District 3 [\$378] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JUL 29 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 \$378.27, 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 a Notice of State Tax Lien recorded March 11, 2010 as Instrument No. 2010-0113652.

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 \$378.27. 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 a lienholder of the property.

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

A copy 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

June 29, 2012

In Reply Refer To: 624: GFL Investments

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUTY TREASURER-TAX COLLECTOR  
POB 12005  
RIVERSIDE CA 92502**

Assessment No. : 437104016-8 Item 629  
Taxpayer (s) : GFL Investments  
FTB Account Number: .

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 May 11, 2012.

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:

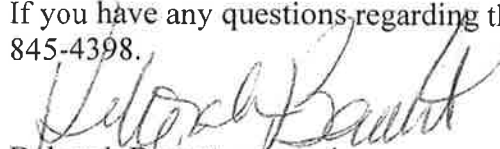
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of GFL Investments, Account Number

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

The amount of the claim for the Franchise Tax Board is \$1,358.13 as of May 11, 2012.

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 Sandra Thurman of this department at 916-845-4398.

  
Deborah Barrett, Supervisor  
Collection Advisory Team

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

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

RECEIVED  
2012 JUN 10 AM 8:00  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

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:

GFL INVESTMENTS  
155 N CAWSTON AVE STE 255  
HEMET CA 92545

| <u>Tax Year</u> | <u>Tax</u>      | <u>Penalties</u> | <u>Interest</u> | <u>Fees</u>     | <u>Payments</u> | <u>Total</u>      |
|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|-------------------|
| 1208            | \$800.00        | \$160.00         | \$168.13        | \$230.00        | \$0.00          | \$1,358.13        |
| <b>Total</b>    | <b>\$800.00</b> | <b>\$160.00</b>  | <b>\$168.13</b> | <b>\$230.00</b> | <b>\$0.00</b>   | <b>\$1,358.13</b> |

Balance reflects the total liability as of the date of the sale May 11, 2012.

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

Cert. No. 10061-672759 recorded in Riverside County on March 11, 2010 for the tax year 1208 under Instrument No. 2010-0113652.

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 June 29, 2010  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY.....



Sandra Thurman, Advisor  
(916) 845-4398

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

DOC # 2010-0113652 ✓  
03/11/2010 08:00A Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952



*023*



**NOTICE OF STATE TAX LIEN** ✓



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10061672759 ✓

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) : GFL INVESTMENTS, LLC ✓

FTB Account Number :  
Corporate Number :  
FEIN :  
SOS Number :

Last Known Address : 155 N CAWSTON AVE STE 255  
HEMET CA 92545-5256

For Taxable Year(s) : 12/08

Amount Due : \$1,255.70

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: 03/05/10

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (888) 635-0494

By: *William S. Jones*

Authorized facsimile signature.

\*\*\*\*\*  
 \* P.01 \*  
 \* TRANSACTION REPORT \*  
 \* JUL-16-2015 THU 01:41 PM \*  
 \* FOR: RIV CO TREAS TAX COLL 951 955 3990 \*  
 \*-----\*  
 \* SEND \*  
 \* DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP \*  
 \*-----\*  
 \* JUL-16 01:40 PM 99168453277 1'38" 3 FAX TX OK 586 \*  
 \*-----\*  
 \* TOTAL : 1M 38S PAGES: 3 \*  
 \*-----\*  
 \*\*\*\*\*



Riverside County Treasurer-Tax Collector  
 4080 Lemon St. • Riverside, CA 92501  
 (951) 955-3900 Telephone, (951) 955-3990 FAX

# Fax

**Date:** July 16, 2015  
**To:** State of CA, FTB, Attn: Sandra Thurman **From:** Jennifer Pazicni  
**Fax:** 916-845-3277 **Phone:** 951 955-3336  
**Pages:** 3 **Fax:** 951-955-3990  
**Re:** Excess/Surplus Proceeds Claim (EP162-629) **CC:**

Urgent     For Review     Please Comment     Please Reply     Please Recycle

I am currently working on the following excess proceeds claim from FTB regarding GFL Investments. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by GFL Investments, Acct #

Thank you,  
 Jennifer Pazicni  
 Tax Sale Operations/Excess Proceeds  
 951 955-3336  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)

EP192-629

**FRANCHISE TAX BOARD**  
COLLECTION ADVISORY TEAM; MS A-240  
P. O. BOX 2053  
SACRAMENTO, CA 95812-2053

916 845-5982

Date: 07/20/15

### FACSIMILE TRANSMITTAL COVER SHEET

**CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:** NAME : Jennifer Pazicni  
FIRM/UNIT : Riverside County  
FAX NO. : (951)955-3990  
PHONE NO.: (951) 955-3336  
RE : GFL Investments LLC

**FROM:** NAME : Veronica Baez  
FIRM/UNIT : FRANCHISE TAX BOARD  
FAX NO. : 916 845-3277  
PHONE NO.: (916) 845-5982

RECEIVED  
2015 JUL 21 AM 8:22  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

Number of pages FAXED: 2 (includes this page)

Hard copy:  will follow  
 will not follow

Comments:

Per your request, attached are FTB update Excess Proceeds Claim for GFL Investments, LLC # 200502810083.  
Please call me and let me know if you have any questions.  
Thank you, Veronica Baez



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-740  
PO BOX 2952  
SACRAMENTO CA 95812-2952

July 20, 2015

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To: 624: VB:  
GFL Investments LLC

**RIVERSIDE COUNTY  
ATTN EXCESS PROCEEDS  
DON KENT, TREASURER-TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

**Subject : Excess Proceeds  
APN : 437104016-8  
ITEM NO. : 629  
Taxpayer : GFL Investments, LLC  
FTB Account Number :**

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 May 11, 2012. Pursuant to Government Code Section 6103, State of California Franchise Tax Board is exempt from payment of any fee for processing this claim.

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 GFL Investments, LLC, Account Number

A perfected and enforceable state tax lien arose upon all real property of GFL Investments, LLC pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$1,403.87 as of May 11, 2012.

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 Veronica Baez of this department at 916-845-5982.

Deborah Barrett, Supervisor  
Collection Advisory Team



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:

GFL INVESTMENTS, LLC  
155 N CAWSTON AVE STE 255  
HEMET CA 92545-5256

| Tax Year      | Tax              | Penalties        | Interest         | Fees             | Payments       | Total              |
|---------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| 2008          | \$ 800.00        | \$ 200.00        | \$ 173.87        | \$ 230.00        | \$ 0.00        | \$1,403.87         |
| <b>Totals</b> | <b>\$ 800.00</b> | <b>\$ 200.00</b> | <b>\$ 173.87</b> | <b>\$ 230.00</b> | <b>\$ 0.00</b> | <b>\$ 1,403.87</b> |

Balance reflects the total liability as of the date of the sale May 11, 2012.

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

Cert. No. 0061-672759 recorded in Riverside County on March 11, 2010 for tax year 2008 under Instrument No. 2010-0113652.

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 July 20, 2015  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY *Veronica Baez*  
Veronica Baez, Specialist  
(916) 845-5982