

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS DATE: 10/1/15

Departmental Concurrence

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

633A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
OCT 01 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 104. Last assessed to: Harry Tomath Weiss and Melody Lorraine Weiss, husband and wife, as community property. District 1 [\$7,855]. 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 323230050-6;
 (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 February 4, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded March 21, 2014. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on April 22, 2014 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
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 7,855	\$ 0	\$ 7,855	\$ 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 10/26/15
 County Executive Office Signature Samuel Wong

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: _____ District: 1 Agenda Number:

9-27

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 104. Last assessed to: Harry Tomath Weiss and Melody Lorraine Weiss, husband and wife, as community property. District 1 [\$7,855]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: OCT 01 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 \$7,855.92, 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.
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$28,705.95 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

Revenue and Taxation Code 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.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- 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.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 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 March 21, 2014.

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 January 25, 2011 as Instrument No. 2011-0038684 and a Notice of State Tax Lien recorded January 9, 2012 as Instrument No. 2012-0009444.

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 \$7,855.92. Since there are no other claimants the unclaimed excess proceeds in the amount of \$28,705.95 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 claimant by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to a lien holder and transferred to the county general fund.

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-240
PO BOX 2952
SACRAMENTO CA 95812-2952

June 2, 2014

CLAIM FOR EXCESS PROCEEDS

**DON KENT-TAX COLLECTOR
EXCESS PROCEEDS CLAIM
POST OFFICE BOX 12005
RIVERSIDE CA 92502-2205**

RECEIVED
2014 JUN -5 PM 2: 15
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

Assessment No. : 323230050-6
Item : 104
Situs : (blank on county form)
Assessee : Weiss, Melody Lorraine
FTB Account Number:

I, Deborah Barrett am the Supervisor of the Collection Advisory Team, Special Programs Bureau, 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 February 4, 2014.

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, Melody Lorraine Weiss, account Number

A perfected and enforceable state tax lien arose upon all real property of Melody Lorraine Weiss, pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is **\$8,655.78**, as of February 4, 2014.

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 Cindy Brasch of this department at 916-845-5008.

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:

MELODY L WEISS
3398 SUNNYSIDE DR
RIVERSIDE, CA 92506 - 2121

<u>Tax</u> <u>Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2006	\$ 2,951.00	\$1,061.75	\$ 823.38	\$309.00	\$ 1,839.58	\$3,305.55
2008	\$ 3,335.00	\$1,211.50	\$ 482.57	\$136.00	\$ 1,824.00	\$3,341.07
2009	\$ 6,695.00	\$1,773.75	\$ 192.47	\$123.00	\$ 6,775.06	\$2,009.16
TOTAL	\$12,981.00	\$4,047.00	\$1,498.42	\$568.00	\$10,438.64	\$8,655.78

Balance reflects the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale February 4, 2014. The current per diem on these liabilities is \$0.71.

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

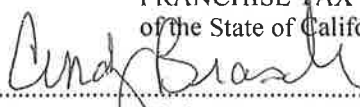
Cert No. 110116-58718 recorded in Riverside County on January 25, 2011 for the tax years 2006, 2008 under Instrument No. 2011-0038684.

Cert No. 113546-88624 recorded in Riverside County on January 9, 2012 for the tax year 2009 under Instrument No. 2011-0038684.

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 2, 2014

FRANCHISE TAX BOARD
of the State of California
By 
Cindy Brasch, Advisor
(916) 845-5008

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 # 2011-0038684

01/25/2011 12:50P Fee: NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



Notice of State Tax Lien

062 **M**
062

Filed With: RIVERSIDE

Certificate Number: 11011658718

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(s) as follows:

Name of Taxpayer(s) : MELODY L WEISS

FTB Account Number :

Social Security Number(s) :

Last Known Address : 3398 SUNNYSIDE DR
RIVERSIDE CA 92506-2121

For Taxable Years : 2008,2006

Total Lien Amount * : \$6,207.38

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: 01/14/11

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2930 V1 ARCS (REV 12-2010)

Public Record

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 # 2012-0009444
01/09/2012 03:54P Fee:NC
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



Notice of State Tax Lien



Filed With: RIVERSIDE

Certificate Number: 11354688624

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(s) as follows:

Name of Taxpayer(s) : MELODY L WEISS

FTB Account Number :

Social Security Number(s) :

Last Known Address : 3398 SUNNYSIDE DR
: RIVERSIDE CA 92506-2121

For Taxable Years : 2009

Total Lien Amount * : \$2,052.28

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: 12/23/11

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2930 V1 ARCS (REV 03-2011)



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

Fax

Date: September 3, 2015

To: State of CA, FTB, Attn: Cindy Brasch

From: Jennifer Pazicni

Fax: 916-845-3277

Phone: 951 955-3336

Pages: 3

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP199-104)

CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Cindy Brasch,

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

Thank you,

Jennifer Pazicni
Tax Sale Operations
jpazicni@co.riverside.ca.us



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

Fax

Date: September 16, 2015

To: State of CA, FTB, Attn: Joanna

From: Jennifer Pazicni

Fax: 916-855-5779

Phone: 951 955-3336

Pages: 3

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP199-104)

CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Joanna,

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

Thank you,

Jennifer Pazicni
Tax Sale Operations
jpazicni@co.riverside.ca.us



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM, MS A-240
PO BOX 2952
SACRAMENTO CA 95812-2952

Date: Sept. 8, 2015

In Reply Refer To:
624:LY:WEISS

CLAIM FOR EXCESS PROCEEDS

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

APN : 323-230-050-6
Taxpayer (s) : MELODY LORRAINE WEISS
FTB Account Number:
Date Sold : February 4, 2014

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 February 4, 2014.

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
MELODY LORRAINE WEISS, Account Number

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

The amount of the claim for the Franchise Tax Board is \$7,855.92, as of February 4, 2014.

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, 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:

MELODY LORRAINE WEISS
APN: 323-230-050-6

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2006	\$2,951.00	\$1,061.75	\$823.38	\$309.00	\$1,839.58	\$3,305.55
2008	\$3,335.00	\$1,211.50	\$482.57	\$136.00	\$1,824.00	\$3,341.07
2009	\$6,695.00	\$1,773.75	\$192.47	\$123.00	\$7,574.92	\$1,209.30
TOTAL	\$12,981.00	\$4,047.00	\$1,798.42	\$568.00	\$11,238.50	\$7,855.92

Balance reflects the total liability as of the date of the sale February 4, 2014. Per Diem is \$0.64.

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

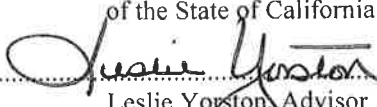
Cert No. 11011658718 recorded in Riverside County on January 25, 2011, for the tax years 2006 and 2008, under Instrument No. 2011-0038684.

Cert No. 111354688624 recorded in Riverside County on January 9, 2012, for the tax year 2009, under Instrument No. 2012-0009444.

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 September 8, 2015
(Seal)

FRANCHISE TAX BOARD
of the State of California
BY..........
Leslie Yorston, Advisor
(916) 845-3561