

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS DATE: 12/28/15

Departmental Concurrence

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

430A



SUBMITTAL DATE:
DEC 28 2015

FROM: Don Kent, Treasurer-Tax Collector

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 408. Last assessed to: Eliazar Toledo and Maria Toledo, husband and wife, as community property. District 3 [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:
 1. Deny the claim from the State of California, State Board of Equalization for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 584140006-6;
 (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 April 29, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 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 July 16, 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	\$ 0	\$ 0	\$ 0	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS:
 Budget Adjustment: N/A
 For Fiscal Year: 15/16

C.E.O. RECOMMENDATION:
 APPROVE
 BY: Samuel Wong 1/14/16
 County Executive Office Signature Samuel Wong

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: | District: 3 | Agenda Number:

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 408. Last assessed to: Eliazar Toledo and Maria Toledo, husband and wife, as community property. District 3 [\$0].

DATE: DEC 28 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claim, 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 \$6,893.37 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 June 20, 2014.

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

1. Claim from the State of California, State Board of Equalization based on a Notice of State Tax Lien recorded December 8, 2003 as Instrument No. 2003-960060 and a Notice of State Tax Lien recorded October 29, 2013 as Instrument No. 2013-0513455.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, State Board of Equalization be denied since the lien filed is not associated with our last assessee. Since there are no other claimants the unclaimed excess proceeds in the amount of \$6,893.37 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 transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

A copy of the Excess Proceeds Claim form and supporting documentation is attached.

200-408



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, MIC:55, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0055
TELEPHONE 916-445-1122 • FAX 916-327-0615
www.boe.ca.gov

RECEIVED
2014 JUL 28 PM 4:33
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

BETTY T YEE
First District, San Francisco
SEN GEORGE RUNNER (Ret.)
Second District, Lancaster
MICHELLE STEEL
Third District, Orange County
JEROME E HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

July 24, 2014

DON KENT, TREASURER-TAX COLLECTOR
P.O. BOX 12005
RIVERSIDE, CA 92502-2205

Attn: EXCESS PROCEEDS

MARIA TOLEDO
Certificate Nos. BE-1191003 and
BE-1318844
Account No.
Assessment No.: 584140006-6

Dear Mr. Kent,

In your letter dated July 16, 2014, you advised that you are holding surplus funds from the foreclosure sale of property owned by Maria Toledo.

Maria Toledo owes the State Board of Equalization \$5371.29 with interest calculated to April 29, 2014, the date of the foreclosure sale. Notice of State Tax Lien (copy of document enclosed) secures the full amount.

Therefore, the State Board of Equalization makes claim to any surplus proceeds, with our interest substantiated by Certificate Nos. BE-1191003 and BE-1318844 as mentioned above. Thank you for your cooperation.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Sincerely,

Nancy Peters
Business Taxes Representative
Special Operations Branch

RECEIVED
2014 JUL 28 PM 4:33
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

FILE

RECORDING REQUEST BY
**STATE OF CALIFORNIA
BOARD OF EQUALIZATION**

AND WHEN RECORDED MAIL TO:

STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO, CALIFORNIA 94279-0055

DOC # 2003-960060

12/08/2003 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NOCDR	SMF	MISC
								✓	TV
A	R	L			CDPY	LONG	REFUND	NCHG	EXAM

NOTICE OF STATE TAX LIEN

Chapter 14 (Commencing with
Section 7150 of Division 7 of
Title 1 of the Government Code)

RIVERSIDE

33

Certificate No. BE-1191003

Account No. (s)

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayer(s)

MARIA TOLEDO
DOING BUSINESS AS SUSAN'S FASHION



whose last known address was 24725 ALESSANDRO BLVD SPC 139, MORENO VALLEY, CA 92553-3941
is (are) liable to the State of California for amounts due from and required to be paid by said taxpayer(s) and duty levied and determined under the provisions of the California Sales and Use Tax Law, Part 1, 1.5 and where applicable, Part 1.6.

PERIOD	ASSESSMENT DATE	TAX	INTEREST	PENALTY	TOTAL
04/01/99 06/30/99	07/31/00	\$341.00	\$159.79	\$40.10	\$540.89
10/01/00 12/31/00	12/10/01		\$66.70	\$40.10	\$106.80
04/01/01 06/30/01	12/10/01	\$52.00	\$54.33	\$45.80	\$152.13
01/01/02 03/31/02	02/10/03	\$393.00	\$55.04	\$39.30	\$487.34
04/01/02 06/30/02	02/10/03	\$537.00	\$62.23	\$53.70	\$652.93
07/01/02 09/30/02	02/10/03	\$410.00	\$38.21	\$41.00	\$489.21
10/01/02 12/31/02	02/10/03	\$440.00	\$31.15	\$44.00	\$515.15
TOTAL		\$2,173.00	\$467.45	\$304.00	\$2,944.45

Additional interest accrues after November 30, 2003, at the modified adjusted rate established pursuant to Section 6501.5 of the Revenue and Taxation Code.

The State Board of Equalization further certifies that it has complied with all the provisions of the above-cited law, act, or ordinance in its determination of the amounts required to be paid.

The liability above set forth is a lien upon all real property and rights to such property, including all after-acquired property and rights to property belonging to the above-named taxpayer(s).



Dated November 25, 2003
At Sacramento, California

BOE-426 (S1) REV. 13 (6-01)

The State Board of Equalization has caused this Notice to be issued in its name by its representative thereunto duly authorized by resolution of said Board. The agency has adopted the use of a facsimile signature as shown below.

By *R. Cornell*
R. Cornell, Authorized Representative

*Due Date
7/5/13
BE*

SPECIAL OPERATIONS BRANCH

JUN 28 2013

BIANCA FICHEVADIA

RECORDING REQUESTED BY
**STATE OF CALIFORNIA
BOARD OF EQUALIZATION**

AND WHEN RECORDED MAIL TO:

**STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO, CALIFORNIA 94279-0055**

DOC # 2013-0513455

10/29/2013 03:27P 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

Chapter 14 (Commencing with
section 7150 of Division 7 of
Title 1 of the Government Code)

RIVERSIDE

33

Account No.

Certificate No. BE- 1318844

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayer(s)

MARIA TOLEDO

DOING BUSINESS AS SUSAN'S FASHION

THIS EXTENDS LIEN CERT. NO 1191003.

whose last known address was 24725 ALESSANDRO BLVD SPC 139, MORENO VALLEY, CA 92553-3941

is (are) liable to the State of California for amounts due from and required to be paid by said taxpayer(s) and duly levied and determined under the provisions of the California Sales and Use Tax Law, Part 1, 1.5 and where applicable, Part 1.6 and Article 9.5 Chapter 8 of Part 2 of Division 4 of Public Resource Code.

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
04/01/99 06/30/99	07/31/00	\$341.00	\$431.36	\$132.89	\$905.25
10/01/00 12/31/00	12/10/01		\$66.70	\$40.10	\$106.80
04/01/01 06/30/01	12/10/01	\$52.00	\$95.81	\$54.18	\$201.99
01/01/02 03/31/02	02/10/03	\$393.00	\$368.20	\$86.30	\$847.50
04/01/02 06/30/02	02/10/03	\$537.00	\$490.09	\$111.43	\$1,138.52
07/01/02 09/30/02	02/10/03	\$410.00	\$364.74	\$80.41	\$855.15
10/01/02 12/31/02	02/10/03	\$440.00	\$381.70	\$81.39	\$903.09
	TOTAL	\$2,173.00	\$2,198.60	\$586.70	\$4,958.30

Additional interest accrues after October 31, 2013, at the modified adjusted rate established pursuant to section 6591.5 of the Revenue and Taxation Code. Additional penalties may accrue by operation of law.

The State Board of Equalization further certifies that it has complied with all of the provisions of the above-cited law, act, or ordinance in its determination of the amounts required to be paid.

The liability above set forth is a lien upon all real property and rights to such property, including all after-acquired property and rights to property belonging to the above-named taxpayer(s).

The State Board of Equalization of the State of California has caused this Notice to be issued in its name by its representative thereon duly authorized by resolution of said Board.

The agency has adopted the use of a facsimile signature as shown below:

By 
D.S. Abel, Authorized Representative

Dated October 18, 2013
At Sacramento, California

