

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



134A

FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

AUG 08 2012

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 179, Item 135.
Last assessed to: Manuel V. Navarrete and Yvonne I. Navarrete, husband and wife as joint tenants.

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 481161022-3;
- 2) Deny the claim from Rice and Rothenberg;

(Continued on Page 2)

BACKGROUND: (Continued on page two)


Don Kent, Treasurer-Tax Collector

FINANCIAL
DATA

Current F.Y. Total Cost: \$ 8,307.64
Current F.Y. Net County Cost: \$ 0.00
Annual Net County Cost: \$ 0.00

In Current Year Budget: NO
Budget Adjustment: N/A
For Fiscal Year: 2012-13

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale

Positions To Be Deleted Per A-30 ☐
Requires 4/5 Vote ☐

C.E.O. RECOMMENDATION:

APPROVE

BY:


Karen L. Johnson

County Executive Office Signature


Dep't Recomm.: ☐ Consent ☒ Policy
Per Exec. Ofc.: ☐ Consent ☒ Policy

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: September 25, 2012
xc: Treasurer, Auditor

Kecia Harper-Ihem
Clerk of the Board

By: 
Deputy

Prev. Agn. Ref.:

District: 5/5

Agenda Number:

9.15

ATTACHMENTS FILED
WITH THE CLERK OF THE BOARD

BOARD OF SUPERVISORS

Form 11:

Page 2

RECOMMENDED MOTION: (continued)

- 2) Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$8,307.64, no sooner than ninety days from the date of this order, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

BACKGROUND: (Continued)

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 17, 2008 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 12, 2008. 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 9, 2008, 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.

The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 12, 2007 as Instrument No. 2007-0246875.
- 2) Claim from Rice and Rothenberg based on an Abstract of Judgment recorded August 5, 1997 as Instrument No. 276747

Pursuant to Section 4675 (a) & (e) 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 \$8,307.64. The claim from Rice and Rothenberg be denied since the lien was recorded more than ten years prior to the tax sale and is no longer valid. Since there are no other claimants the excess proceeds in the amount of \$13,658.22 will remain unclaimed. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.



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

EPI79 Item 135

Notice Date: 06/26/2008

In Reply Refer To: 624:CLN:NAVARRETE

CLAIM FOR EXCESS PROCEEDS

ATTN DESIREE TAYLOR
RIVERSIDE COUNTY TREASURER
P O BOX 12005
RIVERSIDE CA 92502-2205

RECEIVED
2008 JUL 10 PM 1:24
RIVERSIDE COUNTY
TREAS - TAX COLLECTOR

APN : 481161022-3
Taxpayer (s) : MANUEL V. NAVARRETE
FTB Account Number (s): [REDACTED]

I, Scott Arnold, 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 March 17, 2008.

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 Manuel V. Navarrete, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$8,304.61 as of March 17, 2008.

I declare under penalty of perjury that the foregoing and attached supporting document is true and correct.

If you have any questions regarding this claim, contact Christie Norwood of this department at (916) 845-3126.

Scott Arnold, Supervisor
Collection Advisory Team

RECEIVED
2008 JUL -8 AM 11:47
RIVERSIDE COUNTY
TREAS - TAX COLLECTOR

**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:

Manuel V. Navarrete
PO Box 268
Nuevo CA 92567 - 0268

Tax Year	Tax	Penalties	Interest	Costs	Payments	Total
2001	\$1,998.00	\$702.26	\$1,067.65	\$ 0.00	\$17.00	\$3,750.91
2003	\$2,605.00	\$651.25	\$ 870.76	\$ 0.00	\$ 0.00	\$4,127.01
2004	\$ 138.00	\$100.00	\$ 51.69	\$137.00	\$ 0.00	\$ 426.69
TOTAL	\$4,741.00	\$1,453.51	\$1,990.10	\$137.00	\$17.00	\$8,304.61

Balance reflects the total liability as of the date of the sale March 17, 2008.

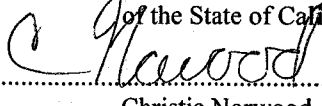
The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert No. 07086344284 recorded in Riverside County on April 12, 2007 for the tax years 2001, 2003 and 2004 under Instrument No. 20070246875.

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 26, 2008
 (Seal)

FRANCHISE TAX BOARD
of the State of California
BY.....
Christie Norwood, Advisor
(916) 845-3126

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 # 2007-0246875

04/12/2007 08:00A Fee: NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
			1						
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM 030



NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 07086344284



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) : MANUEL NAVARRETE ✓

FTB Account Number

Social Security Number(s)

Last Known Address : PO BOX 268
: NUEVO CA 92567-0268 ✓

For Taxable Years : 2004,2003,2001

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$4,741.00	\$1,453.51	\$1,385.45	\$137.00	\$0.00	\$-17.00	\$7,699.96

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: 03/30/07

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.



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

July 12, 2012

In Reply Refer To:
624:LY:NAVARRETE

CLAIM FOR EXCESS PROCEEDS

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

APN : 481161022-3
Taxpayer (s) : MANUEL V NAVARRETE
FTB Account Number: [REDACTED]
Date Sold : March 17, 2008

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 March 17, 2008.

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
MANUEL V NAVARRETE, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$8,307.64, as of March 17, 2008.

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:

MANUEL V NAVARRETE
PO BOX 268
NUEVO CA 92567-0268

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2001	\$1,998.00	\$702.26	\$1,069.58	\$ -0-	\$17.00	\$3,752.59
2003	\$2,605.00	\$651.25	\$872.44	\$ -0-	\$ -0-	\$4,128.69
2004	\$138.00	\$100.00	\$51.36	\$137.00	\$ -0-	\$426.36
TOTAL	\$4,741.00	\$1,453.51	\$1,993.38	\$137.00	\$17.00	\$8,307.64

Balance reflects the total liability as of the date of the sale March 17, 2008. Per diem is \$1.82.

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

Cert No. 07086344284 recorded in Riverside County on April 12, 2007 for the tax years 2001, 2003 and 2004, under Instrument No. 2007-0246875.

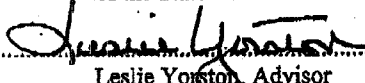
The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation 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 12, 2012
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....


Leslie Yonston, Advisor
(916) 845-3561



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM MS A-340

PO BOX 2952

SACRAMENTO CA 95812-2952

Date: 07/12/2012

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 : ADRIAN
FIRM/UNIT : RIVERSIDE COUNTY TREASURER/TAX COLLECTOR
FAX NO. : (951) 955-3990
PHONE NO.: (951) 955-3842
RE : EXCESS PROCEEDS CLAIM

FROM: NAME : LESLIE YORSTON
FIRM/UNIT : FTB/COLLECTION ADVISORY TEAM
FAX NO. : 916-843-8709
PHONE NO.: (916) 845-3561

Number of pages FAXED: 3 (includes this page)

Hard copy: ☐ will follow
☒ will not follow

Comments:

Here is the updated claim.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Paul McDonnell, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 179 Item 135 Assessment No.: 481161022-3

Assessee: NAVARRETE, MANUEL V & YVONNE I

Situs: NONE

Date Sold: March 17, 2008

Date Deed to Purchaser Recorded: May 12, 2008

Final Date to Submit Claim: May 12, 2009

RECEIVED
2008 JUL 22 AM 10:35
RIVERSIDE COUNTY
TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$31,641.50 from the sale of the above mentioned real property. I/We were the ☐ lienholder(s), ☐ property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. _____; recorded on _____. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

ATTORNEY'S FEES FOR CRIMINAL MATTER FOR
MANUEL NAVARETE, JR

SEE ATTACHED COPY OF

ABSTRACT OF JUDGMENT

PLDS SIMPLE INTEREST AT 10% SINCE 7-13-97

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tentants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 18th day of JULY, 2008 at LOS ANGELES, CA
County, State

Manuel Navarete, Jr.
Signature of Claimant

Signature of Claimant

Print Name

Print Name

Street Address

Street Address

City, State, Zip

City, State, Zip

Phone Number

Phone Number

PLEASE COMPLETE THIS INFORMATION

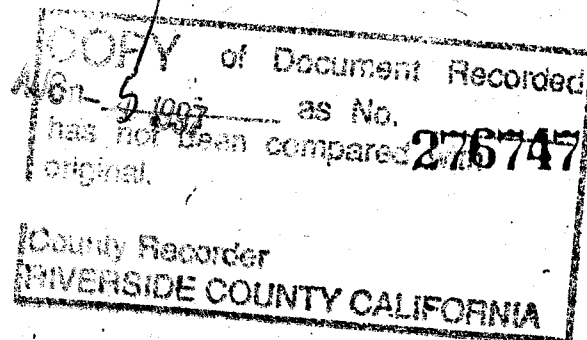
RECORDING REQUESTED BY:
RICE & ROTHENBERG

AND WHEN RECORDED MAIL TO:

RICE & ROTHENBERG

4326 Atlantic Avenue

Long Beach, CA 90807-2804



THIS SPACE FOR RECORDER'S USE ONLY

COPY

ABSTRACT OF JUDGMENT

Title of Document

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and address): 127977 TELEPHONE NO.: (562) 424-0502

☒ Recording Requested by and return to:
JARED P. EISENSTAT
RICE & ROTHENBERG
4326 Atlantic Avenue
Long Beach, CA 90807-2804

☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

NAME OF COURT: **LOS ANGELES COUNTY MUNICIPAL COURT**
STREET ADDRESS: **415 W. Ocean Boulevard**
MAILING ADDRESS: **Same**
CITY AND ZIP CODE: **Long Beach, CA 90802**
BRANCH NAME: **LONG BEACH JUDICIAL DISTRICT**

PLAINTIFF: **RICE & ROTHENBERG,**
DEFENDANT: **YVONNE NAVARRETE and**
MANUEL V. NAVARRETE, JR.

ABSTRACT OF JUDGMENT

FOR RECORDER'S USE ONLY

CASE NUMBER:

97S01871

FOR COURT USE ONLY

COPY

1. The ☒ judgment creditor ☐ assignee of record applies for an abstract of judgment and represents the following:

a. Judgment debtor's

Name and last known address

YVONNE NAVARRETE
27478 Citrus Avenue
Perris, CA 92570

- b. Driver's license No. and state: ☒ Unknown
c. Social Security No.: ☒ Unknown
d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address):

- ☒ Additional judgment debtors are shown on reverse.

Date: **July 28, 1997**

JARED P. EISENSTAT

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

2. a. ☒ I certify that the following is a true and correct abstract of the judgment entered in this action.

- b. ☐ A certified copy of the judgment is attached.

3. Judgment creditor (name):

RICE & ROTHENBERG

whose address appears on this form above the court's name.

4. Judgment debtor (full name as it appears in judgment):

YVONNE NAVARRETE and
MANUEL V. NAVARRETE, JR.

6. Total amount of judgment as entered or last renewed:

\$1,745.00

7. ☐ An ☐ execution ☐ attachment lien is endorsed on the judgment as follows:

a. Amount: \$

b. In favor of (name and address):

5. a. Judgment entered on (date): **06-13-97**

- b. Renewal entered on (date):

- c. Renewal entered on (date):

8. A stay of enforcement has

- a. ☐ not been ordered by the court.

- b. ☒ been ordered by the court effective until (date): **07-13-97**

9. ☐ This judgment is an installment judgment.

This abstract filed on **JUL 30 1997**
(date):

Sharon A. Gonterman
Clerk, by

R. HUGHES, Deputy

Code of Civil Procedure, 488.480, 674, 700.190

