

FORM APPROVED COUNTY COUNSEL 11/3/14
 BY: GREGORY P. PRIAMOS DATE

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

534
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FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
NOV 03 2014

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 288. Last assessed to: 3 T Properties, LLC. District 3/3 [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:

- Deny 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 443311015-2;

(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 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. 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 2, 2011, 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

Departmental Concurrence

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: 14/15

C.E.O. RECOMMENDATION: APPROVE

BY: *Samuel Wong* 12/2/14
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Benoit and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Benoit and Ashley
 Nays: None
 Absent: Tavaglione
 Date: December 9, 2014
 xc: Treasurer

Kecja Harper-Ihem
 Clerk of the Board
 By: *Kecja Harper-Ihem*
 Deputy

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

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

9-19

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 288. Last assessed to: 3 T Properties, LLC. District 3/3 [\$0].

DATE: NOV 03 2014

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.

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 June 2, 2010 as Instrument No. 2010-0254153 and a Notice of Withdrawal of Claim for Excess Proceeds dated June 25, 2013.

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 denied since the State of California, Franchise Tax Board withdrew their claim. Since there are no other claimants the excess proceeds in the amount of \$1,417.60 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 claimant by certified mail.

Impact on Citizens and Businesses

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, since there were no other claimants the unclaimed excess proceeds are being transferred to the Auditor's office for apportionment.

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, the remaining balance of the proceeds to be distributed under this section shall be distributed to each tax fund in an amount bearing the same proportion to the balance remaining as the tax rate for each fund bears to the total tax rate applicable to the property for the fiscal year preceding that in which the property was sold.

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

October 26, 2011

In Reply Refer To: 624: 3T Properties

CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502

RECEIVED
 2011 NOV -1 AM 11:33
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

Assessment No. : 443311015-2 Item 288
 Situs Address: 251 S Harvard St. Hemet CA
 Taxpayer (s) : 3T Properties
 FTB Account Number [REDACTED]

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 18, 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:

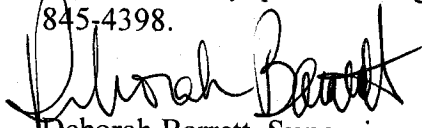
A Certificate of Tax Due and Delinquency reflecting the amount owed as of the date of sale on May 18, 2011 of 3T Properties, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of 3T Properties pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$8,857.30 as of the date of the sale on May 18, 2011. Because of adjustments to the account since the date of sale, the amount currently due to the Franchise Tax Board is \$1,400.74.

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

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:

3T PROPERTIES
PO BOX 245
HEMET CA 92546-0245

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
12/08	\$ 6,800.00	\$ 1,303.22	\$ 741.08	\$ 13.00	\$.00	\$ 8,857.30
TOTAL	\$ 6,800.00	\$ 1,303.22	\$ 741.08	\$ 13.00	\$.00	\$ 8,857.30

Balance reflects the total liability as of the date of the sale May 18, 2011.

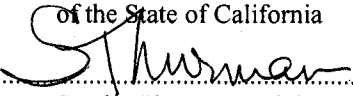
The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No.10144-587291 recorded in Riverside County on June 2, 2010 for the tax years 12/06, 12/07 and 12/08 under Instrument No. 2010-0254153.

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 October 26, 2011
 (Seal)

FRANCHISE TAX BOARD
of the State of California
BY..........
Sandra Thurman, Advisor
(916) 845-4398

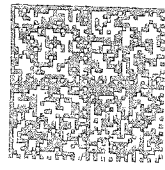
STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

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TREASURER-TAX COLLECTOR
DATA / MAILROOM

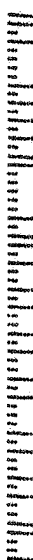
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OCT 31 2011

PRESORTED
FIRST CLASS

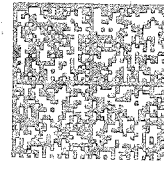


UNITED STATES POSTAGE
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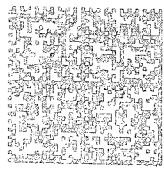


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RIVERSIDE COUNTY
TREAS-TAX COLLECTOR



UNITED STATES POSTAGE
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STATE OF CALIFORNIA



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-240
P. O. BOX 2952
SACRAMENTO CA 95812-2952

June 25, 2013

In reply refer to:
624:VB: 3T Properties

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

Property Address: 251 S Harvard St. Hemet, CA
Trustee Sale No.: 12-00721-5
Assessment No. : 443311015-2 Item: 288
Taxpayer : 3T Properties
FTB Account No.: [REDACTED]

Based on information provided, as well as Franchise Tax Board records, the Franchise Tax Board is withdrawing the Claim for Excess Proceeds dated October 26, 2011, issued against 3T Properties.

If you have any questions regarding this claim, please contact the undersigned.

Veronica Baez
Veronica Baez, Specialist
Collection Advisory Team
(916) 845-5982

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 # 2010-0254153

06/02/2010 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: 10144587291

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) : 3T PROPERTIES, LLC

FTB Account Number : [REDACTED]

Corporate Number : [REDACTED]

FEIN : [REDACTED]

SOS Number : [REDACTED]

Last Known Address : PO BOX 245
: HEMET CA 92546-0245 X

For Taxable Year(s) : 12/08, 12/07, 12/06

Amount Due : \$24,748.20

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: 05/24/10

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (888) 635-0494

By: *[Signature]*

Authorized facsimile signature.

FTB 2930 V1M P ARCS (REV 03-2009)

Public Record