

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

Departmental Correspondence

**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	

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*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Benoit and Ashley
Nays: None
Absent: Washington
Date: September 22, 2015
xc: Treasurer

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

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

9-21

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

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: |||| 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
Total	\$800.00	\$160.00	\$168.13	\$230.00	\$0.00	\$1,358.13

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

Sandra Thurman, Advisor
(916) 845-4398

AP

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



San



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 (EP192-629) **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

EP192-629

FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM; MS A-240

P. O. BOX 2052

SACRAMENTO, CA 95812-2052

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

F. 002

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
Totals	\$ 800.00	\$ 200.00	\$ 173.87	\$ 230.00	\$ 0.00	\$ 1,403.87

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 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