

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

Departmental Concurrence

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

429A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
DEC 28 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 403. Last assessed to: Country Expressions, Inc., a California Corporation. District 3 [\$2,122]. Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve 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 579350001-2;
- (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 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	\$ 2,122	\$ 0	\$ 2,122	\$ 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

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
Nays: None
Absent: None
Date: January 26, 2016
xc: Treasurer

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

Prev. Agn. Ref.:

District: 3

Agenda Number:

9-18

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

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 403. Last assessed to: Country Expressions, Inc., a California Corporation. District 3 [\$2,122]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: DEC 28 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, State Board of Equalization in the amount of \$2,122.14, 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 \$32,729.73 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 April 14, 2010 as Instrument No. 2010-0172036.

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 awarded excess proceeds in the amount of \$2,122.14. Since there are no other claimants the unclaimed excess proceeds in the amount of \$32,729.73 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 the 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 is attached.

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, MC: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

County of Riverside
P.O. Box 12005
Riverside, CA 92502-2205

Attn: Excess Proceeds
Assessment No. 579350001-2

COUNTRY EXPRESSIONS, CORP.
Certificate No. BE-1252086
Account No.

Mr. Don Kent:

In your letter dated 7/16/14, you advised that you are holding surplus funds from the sale of Tax-Defaulted property owned by Country Expressions Inc.

Country Expressions Corp. owes the State Board of Equalization \$2,122.14 with interest calculated to 4/29/14, the date of 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 No. BE-1252086 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,

Maria Beebe
Business Taxes Representative
Special Operations Branch

mb:100969475:Surplus Letter.dot

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 # 2010-0172036

04/14/2010 08:00A 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- 1252086

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayer(s)
COUNTRY EXPRESSIONS, CORP.
A CORPORATION

whose last known address was 58265 RAMSEY RD, ANZA, CA 92539-9717

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.

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
04/01/08 09/30/08	02/28/09	\$1,426.00	\$174.12	\$285.20	\$1,885.32
10/01/08 03/31/09	08/14/09	\$2,329.00	\$214.63	\$515.80	\$3,059.43
TOTAL		\$3,755.00	\$388.75	\$801.00	\$4,944.75

Additional interest accrues after April 30, 2010, 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).



Dated April 07, 2010
At Sacramento, California

The State Board of Equalization 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 
G. Fong, Authorized Representative



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

Fax

Date: October 29, 2015

To: State of CA, State Board of Equalization,

From: Jennifer Pazicni

Attn: Special Operations Branch

Fax: 916-327-0615

Phone: 951 955-3336

Pages: 3

Fax: 951-955-3990

Re: Excess Proceeds Claim (EP200-403)

CC:

☐ **Urgent**

☐ **For Review**

☐ **Please Comment**

☐ **Please Reply**

☐ **Please Recycle**

I am currently working on the following excess proceeds claim from the State Board of Equalization regarding Country Expressions, Corp. I would like to request an **updated statement of money owed** to the State Board of Equalization by Country Expressions, Corp., **Acct #**

Thank you,

Jennifer Pazicni
Tax Sale Operations
jpazicni@RivCoTTC.org



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

CYNTHIA BRIDGES
Executive Director

October 30, 2015

Riverside County Treasurer-Tax Collector
4080 Lemon St.
Riverside, CA 92501
Fax# (951) 955-3990
Attn: Jennifer Pazicni

Re: Excess Proceeds Claim (EP200-403)

COUNTRY EXPRESSIONS, CORP.
Certificate No. BE-1252086
Account No.

Ms. Pazicni:

This letter is in response to your request dated 10/29/15 for an updated statement of money owed to the State Board of Equalization by Country Expressions, Corp.

COUNTRY EXPRESSIONS, CORP. owes the State Board of Equalization \$2,122.14 with interest calculated to 4/29/14, the date of the 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 No. BE-1252086 as mentioned above.

If you have any further questions, please contact me at (916) 323-4089.

Sincerely,

Maria Beebe
Business Taxes Representative
Special Operations Branch

mb:100969475:Surplus Letter.dot