

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



ITEM: 19.19
(ID # 20945)

MEETING DATE:
Tuesday, May 23, 2023

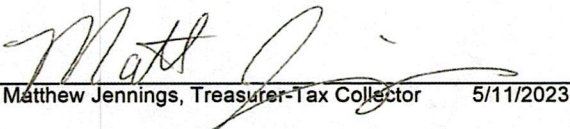
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item 321. Last assessed to: Briseno Cons. Inc. District 5. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. 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 528111006-6;
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$5,161.37 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

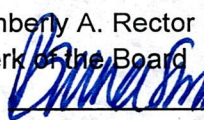
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 5/11/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: May 23, 2023
xc: Tax-Collector

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost |
|-------------------------|-----------------------------|--------------------------|---------------------------|---------------------|
| COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOURCE OF FUNDS: | | | Budget Adjustment: | N/A |
| | | | For Fiscal Year: | 22/23 |

C.E.O. RECOMMENDATION: Approve

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 May 2, 2017 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 21, 2017. 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 24, 2017, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Report's, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

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.

1. Examined Parties of Interest Reports to notify all parties of interest attached to the parcel.
2. Researched all last assessees through the County's Property Tax System for any additional addresses.
3. Used Accurint (people finder) to notify any new addresses that may be listed for our last assessees.
4. 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.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676(b).

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

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

of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 21, 2017.

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 July 11, 2012 as Instrument No. 2012-0321961.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from the State of California, Franchise Tax Board be denied since the claimant's lien was satisfied on previous claims for excess proceeds on parcels 528091024-1 and 528091028-5. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$5, 161.37 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 Residents and Businesses

Excess proceeds will be transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB

ATTACHMENT B. MTQ# 20949


Stephanie Perez, Principal Management Analyst 5/16/2023


Kristine Bell-Valdez, Supervising Deputy County Counsel 5/3/2023

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



ITEM:
(ID # 20949)

MEETING DATE:
Tuesday, December 12, 2023

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item(s) 311 & 312. Last assessed to: Briseno Cons Co Inc. District 5. [\$846 - Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claims from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 528091024-1 and 528091028-5;
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$846.49, 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 and;
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$848.02 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

ACTION:Policy

MINUTES OF THE BOARD OF SUPERVISORS

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

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost |
|---|-----------------------------|--------------------------|---------------------------|---------------------|
| COST | \$846 | \$ 0 | \$846 | \$ 0 |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale. | | | Budget Adjustment: | N/A |
| | | | For Fiscal Year: | 22/23 |

C.E.O. RECOMMENDATION:

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 May 2, 2017 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 21, 2017. 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 24, 2017, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Report's, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

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.

1. Examined parties of interest reports to notify all parties of interest attached to the parcel.
2. Researched all last assessees through the County's Property Tax System for any additional addresses.
3. Used Accurint (people finder) to notify any new addresses that may be listed for our last assessees.
4. 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.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676(b).

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

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

of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 21, 2017.

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

1. Claims from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded July 11, 2012 as Instrument No. 2012-0321961.

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 \$846.49. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$848.02 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.

Available Excess Proceeds:

| | |
|-----------------|------------|
| EP 209 ITEM 311 | \$612.65 |
| EP 209 ITEM 312 | \$1,081.86 |
| TOTAL | \$1,694.51 |

Impact on Residents and Businesses

Excess proceeds will be released to a lienholder and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB



STATE OF CALIFORNIA
 FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

Notice Date: Jan. 23, 2023

CLAIM FOR EXCESS PROCEEDS

In Reply Refer to
 624:LY:BRISENO

RIVERSIDE COUNTY
 TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

RECEIVED
 2023 FEB - 1 AM 5:16
 RIVERSIDE COUNTY
 TREASURER-TAX COLLECTOR

APN : 528-091-028-5 TC: 209 ITEM: 312
 Taxpayer (s) : BRISENO CONSTRUCTION INC
 FTB Corporation # : 2290274
 Status : Suspended
 Updated Claim

I, Leslie Yorston, am employed by the State of California, Franchise Tax Board (FTB) as a Specialist with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale on May 2, 2017.

The claim is based on the fact that FTB 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:

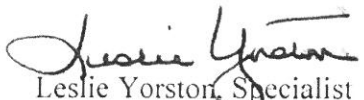
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of BRISENO CONSTRUCTION INC, Account Number 2290274.

A perfected and enforceable state tax lien arose upon all real property of BRISENO CONSTRUCTION INC pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$846.49, as of May 2, 2017.

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


 Leslie Yorston, Specialist
 Collection Advisory Team

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest, and costs owed by the taxpayer are as follows:

BRISENO CONSTRUCTION INC
APN: 528-091-024-1

| Tax Year | Tax | Penalties | Interest | Fees | Payments | Total | |
|---------------------|-----------------|------------------|-----------------|----------------|-----------------|-----------------|-----|
| 2010 | \$800.00 | \$229.28 | \$128.21 | \$13.00 | \$324.00 | \$846.49 | |
| Total Liened | \$800.00 | \$229.28 | \$128.21 | \$13.00 | \$324.00 | \$846.49 | (*) |

| Tax Year | Tax | Penalties | Interest | Fees | Payments | Total | |
|------------------------|--------------------|-------------------|-------------------|-----------------|-----------------|--------------------|------|
| 2010 | \$0.00 | \$0.00 | \$220.59 | \$0.00 | \$0.00 | \$220.59 | |
| 2011 | \$800.00 | \$400.00 | \$548.88 | \$92.00 | \$0.00 | \$1,840.88 | |
| 2012 | \$10,432.26 | \$7,216.12 | \$7,128.97 | \$92.00 | \$0.00 | \$24,869.35 | |
| Total Un-Liened | \$11,232.26 | \$7,616.12 | \$7,898.44 | \$184.00 | \$0.00 | \$26,930.82 | (**) |

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the property tax sale on May 2, 2017.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or record Notice of State Tax Lien prior to the property tax sale on May 2, 2017.

The following Notice of State Tax Lien has been recorded or filed:

Certificate No. 12177477020 recorded in the office of the county recorder of Riverside County on July 11, 2012, for the tax year 2010, under Instrument No. 2012-0321961.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is 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 the tax, penalties, interest, and costs.