

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



**ITEM:** 19.15  
(ID # 21502)

**MEETING DATE:**  
Tuesday, August 01, 2023

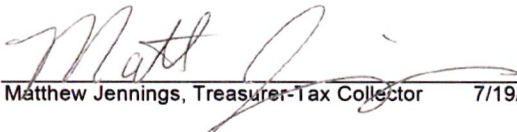
**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 96. Last assessed to: Henry Weatherspoon and Margaret Weatherspoon, husband and wife as joint tenants. District 1. [\$609 -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 314060080-2;
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$609.63 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.

**ACTION:Policy**

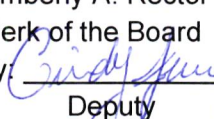
  
Matthew Jennings, Treasurer-Tax Collector 7/19/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Perez, Washington, and Gutierrez  
Nays: None  
Absent: None  
Date: August 1, 2023  
xc: Treasurer

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 609	\$ 0	\$ 609	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.</b>			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	23/24

**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 1, 2018 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 26, 2018. 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 18, 2018, 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.

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 October 8, 2015 as Instrument No. 2015-0446555.

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 \$609.63. 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 released to a lienholder of the property.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim FTB**

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

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 7/21/2023

*Kristine Bell-Valdez*  
Kristine Bell-Valdez, Supervising Deputy County Counsel 6/22/2023



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

Notice Date: July 31, 2018

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To:624  
 LY:WEATHERSPOON

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

RECEIVED  
 2018 AUG 14 AM 8:05  
 RIVERSIDE COUNTY  
 TREAS-TAX COLLECTOR

APN : 314060080-2 TC: 212 ITEM: 96  
 Taxpayer (s) : HENRY WEATHERSPOON  
 FTB Account Number:  
 Situs Address : N/A  
 Sale Date : May 1, 2018

I, Brenda Sizer, 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 1, 2018.

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 HENRY WEATHERSPOON, Account Number

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

The amount of the claim for the Franchise Tax Board is \$38,057.06, as of May 1, 2018.

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.

*Brenda Sizer*

807 Brenda Sizer, Supervisor  
 Collection Advisory Team

TC 212 Item 96

**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:

HENRY WEATHERSPOON  
APN: 314060080-2

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2003	\$13,536.00	\$6,768.00	\$17,539.06	\$214.00	\$0.00	\$38,057.06	
<b>Total Liened</b>	<b>\$13,536.00</b>	<b>\$6,768.00</b>	<b>\$17,539.06</b>	<b>\$214.00</b>	<b>\$0.00</b>	<b>\$38,057.06</b>	(*)

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2003	\$0.00	\$0.00	\$379.29	\$0.00	\$0.00	\$379.29	
<b>Total Un-Liened</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$379.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$379.29</b>	(**)

Additional interest and penalties accrue until paid in full.

\*Balances reflect the secured delinquent amount as of the date of the tax defaulted sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on May 1, 2018.

\*\*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 tax defaulted sale on May 1, 2018.

The following Notices of State Tax Lien have been recorded or filed:

Certificate No. 05323382181 recorded in the office of the county recorder of Riverside County on, December 9, 2005 for the tax year 2003, under Instrument No. 2005-1020263 and extended by Certificate No. 15269311384 recorded in the office of the county recorder of Riverside County on, October 8, 2015 for the tax year 2003, under Instrument No. 2015-0446555 .

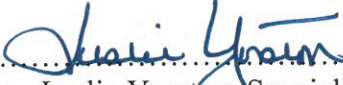
The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest and costs.

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 dully authorized.

Dated: July 31, 2018

(Seal)

FRANCHISE TAX BOARD  
of the State of California

By  .....  
Leslie Yorston, Specialist  
(916) 845-3561

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

**2015-0446555**

10/08/2015 04:48 PM Fee: \$ 0.00

Page 1 of 1

Recorded in Official Records  
County of Riverside  
Peter Aldana  
Assessor-County Clerk-Recorder



914



**Notice of State Tax Lien**

Filed With: RIVERSIDE

Certificate Number : 15269311384  
Extend Certificate Number : 05323382181  
Document No./ Book : 2005-1020263  
Page :  
Recorded : 12/09/05

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(s) as follows:

Name of Taxpayer(s) : HENRY WEATHERSPOON JR

FTB Account Number :

Social Security Number(s) :

Last Known Address : 26454 ALTURAS CREEK DR  
MORENO VALLEY CA 92555-6821

For Taxable Years : 2003

Total Lien Amount\* : \$34,760.36

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: 09/26/15

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *Opzel O Brunett*

Authorized facsimile signature.

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

Giovane Pizano  
Assistant Treasurer



Melissa Johnson  
Assistant Tax Collector

March 30, 2023

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

Re: PIN: 314060080-2  
TC 212 Item 96  
Date of Sale: May 1, 2018

FTB Account Number:

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

**Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Treasurer-Tax Collector in making the determination.**

- Copy of a trust/will
- Notarized Statement of different/misspelled
- Original Notarized Authorization for Agent to Collect Excess Proceeds
- Notarized Assignment of Right to Collect Excess Proceeds
- Certified Death Certificates
- Copy of Marriage Certificate for

- Original Note/Payment Book
- Updated Statement of Monies Owed (as of date of tax sale)**
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other:

Please send in all **original** documents by **April 30, 2023** to: **Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-2205**. If you should have any questions please contact me at the number listed below

Sincerely,

*Megan Montellano*

Senior Accounting Assistant  
Tax Sale Operations/Excess Proceeds  
PH: (951) 955-3336/Fax: (951) 955-3990

4080 Lemon Street, 4<sup>TH</sup> F  
WWW.CountyTreasurer.org ★ (95

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature <b>X</b></p> <p>B. Received by (Print)</p> <p>D. Is delivery address If YES, enter delive</p>
<p>1. Article Addressed to:</p> <p>STATE OF CALIFORNIA FRANCHISE TAX BOARD COLLECTION ADVISORY TEAM, M/S A-240 PO BOX 2952 SACRAMENTO, CA 95812</p>	<p>3. Service Type</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Adult Signature</li> <li><input type="checkbox"/> Adult Signature Restrict</li> <li><input type="checkbox"/> Certified Mail®</li> <li><input type="checkbox"/> Certified Mail Restricted</li> <li><input type="checkbox"/> Collect on Delivery</li> <li><input type="checkbox"/> Collect on Delivery Restr</li> <li><input type="checkbox"/> Insured Mail</li> <li><input type="checkbox"/> Insured Mail Restricted (over \$500)</li> </ul>
<p>2. Article Number (Transfer from service label)</p> <p>7022 3330 0000 1835 8100</p>	







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

Notice Date: March 30, 2023

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 TREASURER-TAX COLLECTOR  
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 PO BOX 12005  
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**RECEIVED**  
 2023 APR 11 PM 8:16  
 RIVERSIDE COUNTY  
 TREAS-TAX COLLECTOR

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 FTB Account Number:  
 Situs Address : N/A  
 Sale Date : May 1, 2018

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.

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 Leslie Yorston, Specialist  
 Collection Advisory Team

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Franchise Tax Board**

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Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2003	\$0.00	\$0.00	\$8,559.00	\$0.00	\$0.00	\$8,559.00	
<b>Total Un-Liened</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,559.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,559.00</b>	(**)

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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 dully authorized.

Dated: March 30, 2023

(Seal)

FRANCHISE TAX BOARD  
of the State of California

By  .....

Bobby Schmitt, Specialist  
(916) 845-3561