

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



**ITEM: 19.9
(ID # 21601)**

MEETING DATE:
Tuesday, August 29, 2023

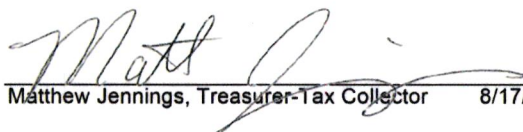
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 617. Last assessed to: David J. Mata, trustee, in trust UDT dated 7-12-05, FBO of The David J. Mata Living Trust. District 3. [\$22,502 -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 555511009-3;
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$22,501.73 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.

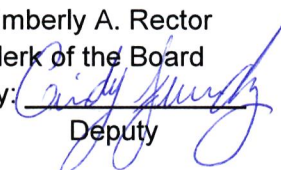
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 8/17/2023

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, Perez, Washington, and Gutierrez
Nays: None
Absent: None
Date: August 29, 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	\$ 22,502	\$ 0	\$ 22,502	\$ 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:	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 Notice of State Tax Liens recorded July 30, 2008 as Instrument No. 2008-0417776, extended on May 2, 2018 as Instrument No. 2018-0171448, Notice of State Tax Liens recorded February 11, 2009 as Instrument No. 2009-0066363, April 10, 2012 as Instrument No. 2012-0163041 and August 11, 2015 as Instrument No. 2015-0354737.

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 \$22,501.73. 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 8/18/2023

Kristine Bell-Valdez
Kristine Bell-Valdez, Supervising Deputy County Counsel 8/3/2023



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

RECEIVED

August 6, 2018

2018 AUG -7 AM 7:48

RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

CLAIM FOR EXCESS PROCEEDS

COUNTY OF RIVERSIDE
JOHN CHRISTENSEN – TREASURER-TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205

Subject : Claim For Excess Proceeds
 Taxpayer : David Mata
 FTB ID-No. :
 Real Property : 27773 Lake St, Hemet, CA 92544
 Assessment No. : 555511009-3 TC: 212 Item: 617
 T.S. Date : May 1, 2018

I, Brenda Sizer, am the Supervisor of the Collection Advisory Team, Special Services Section, 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 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 DAVID MATA, FTB TPID NO.

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

The amount of the claim for the Franchise Tax Board is **\$76,906.08**, as of May 1, 2018.

I declare under penalty of perjury that the foregoing and attached supporting document is true and correct.

If you have any questions regarding this claim, contact Patricia Rojas of this department at (916) 845-4130.

B. Sizer

for

Brenda Sizer, Supervisor
 Collection Advisory Team

TC212 #1017

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 # 2008-0417776

07/30/2008 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



053 M 053



NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08203858399

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) : DAVID J MATA

FTB Account Number :

Social Security Number(s) :

Last Known Address : 44257 MEADOW GROVE ST
HEMET CA 92544-2612

For Taxable Years : 2006

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
69339.00	4841.09	4590.65	13.00	-4424.48	-27330.00	47029.26

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: 07/21/08

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

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 # 2018-0171448

05/02/2018 03:20 PM Fees: \$0.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Peter Aldana

Assessor-County Clerk-Recorder

**This document was electronically submitted
to the County of Riverside for recording**
Received by: CHERYL #637



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number : 18118656996
Extend Certificate Number : 08203858399
Document No./ Book : 2008-0417776
Page :
Recorded : 07/30/08

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) : DAVID MATA

FTB Account Number :

Social Security Number(s) :

Last Known Address : 44257 MEADOW GROVE ST
: HEMET CA 92544-2612

For Taxable Years : 2006

Total Lien Amount* : \$66,294.73

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: 04/28/18

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele G. Brumett*

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

Authorized facsimile signature.

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 # 2009-0066363

02/11/2009 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

M
062

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09029374761

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) : DAVID J MATA
PATRICIA MATA

FTB Account Number :

Social Security Number(s) :

Last Known Address : 981 PARK AVE
: SAN JACINTO CA 92583-0000

For Taxable Years : 2007

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
11802.00	346.49	157.31	13.00	0.00	-9132.00	3186.80

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: 01/29/09

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

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 # 2012-0163041

04/10/2012 12:13P 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



Filed With: RIVERSIDE

Certificate Number: 12082408077

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) : DAVID J MATA
PATRICIA MATA

FTB Account Number :

Social Security Number(s) :

Last Known Address : PO BOX 758
: SAN JACINTO CA 92581-0758

For Taxable Years : 2010

Total Lien Amount * : 3269.15

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: 03/22/12

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

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

2015-0354737

08/11/2015 09:31 AM Fee: \$ 0.00

Page 1 of 1

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



Notice of State Tax Lien

309

Filed With: RIVERSIDE

Certificate Number: 15210663705

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) : PATRICIA MATA

FTB Account Number :

Social Security Number(s) :

Last Known Address : PO BOX 758
: SAN JACINTO, CA 92581-0758

For Taxable Years : 2006

Total Lien Amount * : \$60,810.66

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: 07/29/15

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele J Brunette*

Authorized facsimile signature.

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



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

May 5, 2023

RECEIVED

2023 MAY 19 PM 8:16

RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

CLAIM FOR EXCESS PROCEEDS

COUNTY OF RIVERSIDE
MARIEEELA AMBRIZ – TAX SALE OPERATIONS UNIT
PO BOX 12005
RIVERSIDE CA 92502-2205

Subject : **Claim For Excess Proceeds**
 Taxpayer : David Mata
 FTB ID-No. :
 Real Property : 27773 Lake St, Hemet, CA 92544
 Assessment No. : 555511009-3 TC: 212 Item: 617
 T.S. Date : May 1, 2018

I, Kelle Porter, am employed by the State of California, Franchise Tax Board (FTB) as an Advisor 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 1, 2018.

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 DAVID MATA, FTB TPID NO.

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

The amount of the claim for the Franchise Tax Board is **\$77,108.08**, as of May 1, 2018.

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 Patricia Rojas of this department at (916) 845-4130.

Kelle Porter, Advisor
 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:

DAVID MATA
27773 LAKE ST
HEMET, CA 92544

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2006	\$69,339.00	\$7,640.93	\$23,413.59	\$46.00	\$34,388.50	\$66,051.02
2007	\$13,648.00	\$539.70	\$1,924.59	\$23.00	\$9,765.01	\$6,370.28
2010	\$4,876.00	\$711.75	\$769.03	\$359.00	\$2,029.00	\$4,686.78
Total Liened	\$87,863.00	\$8,892.38	\$26,107.21	\$428.00	\$46,182.51	\$77,108.08 * ***

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2006	\$0.00	\$0.00	\$8,069.21	\$0.00	\$0.00	\$8,069.21
2007	\$0.00	\$0.00	\$444.70	\$0.00	\$0.00	\$444.70
2010	\$0.00	\$0.00	\$319.76	\$0.00	\$0.00	\$319.76
Total Un-Liened	\$0.00	\$0.00	\$8,833.67	\$0.00	\$0.00	\$8,833.67 ** ***

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 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 trustee's sale on May 1, 2018.

***The 2006, 2007, and 2010 tax years were discharged after the initial excess proceeds claim dated August 6, 2018. However, the real property in question is subject to the in rem obligations.

The following Notice(s) of State Tax Lien has (have) been recorded or filed:

Certificate No. 08203858399 recorded in the office of the county recorder of Riverside on July 30, 2008 for the tax year 2006 under Instrument No. 2008-0417776. Note: Lien extension recorded May 2, 2018 (see below).

Certificate No. 09029374761 recorded in the office of the county recorder of Riverside on February 11, 2009 for the tax year 2007 under Instrument No. 2009-0066363.

Certificate No. 12082408077 recorded in the office of the county recorder of Riverside on April 10, 2012 for the tax year 2010 under Instrument No. 2012-0163041.

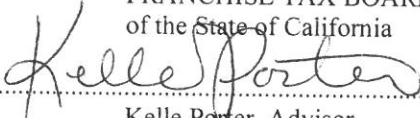
Certificate No. 15210663705 recorded in the office of the county recorder of Riverside on August 11, 2015 for the tax year 2006 under Instrument No. 2015-0354737.

Lien Extension Certificate No. 18118656996 recorded in the office of the county recorder of Riverside on May 2, 2018 for the tax year 2006 under Instrument No. 20180171448.

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 May 5, 2023
 (Seal)

FRANCHISE TAX BOARD
of the State of California
BY 
Kelle Potter, Advisor
(916) 845-7013