

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



ITEM: 19.16
(ID # 22688)

MEETING DATE:
Tuesday, September 26, 2023

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 214, Item 331. Last assessed to: Neva J. Degler, a Single Woman. District 2. [\$6,041-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 tax sale associated with parcel 375183003-8
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$6,041.81, 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 9/12/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Perez, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: September 26, 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	\$ 6,041	\$ 0	\$ 6,041	\$ 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 June 4, 2019 public auction tax sale. The deed conveying title to the purchasers at the auction was recorded August 13, 2019. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on August 27, 2019, 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 Reports, 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 May 14, 2008 as Instrument No. 2008-0259730 and extended on February 28, 2018 as Instrument No. 2018-0075821, and September 28, 2011 as Instrument No. 2011-0430503 and extended on June 30, 2021 as Instrument No. 2021-0395655.

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 \$6,041.81. 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 9/15/2023

Kristine Bell-Valdez
Kristine Bell-Valdez, Supervising Deputy County Counsel 8/24/2023



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

September 20, 2019
RECEIVED

2019 SEP 26 PM 4:38

RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

CLAIM FOR EXCESS PROCEEDS

COUNTY OF RIVERSIDE-EXCESS PROCEEDS
JON CHRISTENSEN-TREASURER/TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205

Subject : Claim For Excess Proceeds
 Taxpayer : Neva J. Degler
 FTB ID-No. :
 Assessment No. : 375183003-8 TC: 214 Item: 331
 Date of Tax Sale : June 4, 2019

I, Johanna Hanson, 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 June 4, 2019.

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 NEVA J. DEGLER, FTB TPID NO.

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

The amount of the claim for the Franchise Tax Board is **\$220,955.68**, as of June 4, 2019.

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.


 Johanna Hanson, Supervisor
 Collection Advisory Team

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 # 2008-0259730

05/14/2008 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

023



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08122692542

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) : NEVA J DEGLER

FTB Account Number :

Social Security Number(s) : XXX-XX

Last Known Address : 17428 RYAN AVE
LAKE ELSINORE, CA 92530-3034

For Taxable Years : 2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	TOTAL
60981.00	15245.25	12729.33	167.00	0.00	0.00	89122.58

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: 05/01/08

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *William S. Jones*

*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 # 2018-0075821

02/28/2018 03.02 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 LAURIE #842



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number : 18055352940
Extend Certificate Number : 08122692542
Document No. / Book : 2008-0259730
Page :
Recorded : 05/14/08

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) : NEVA J DEGLER

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 17428 RYAN AVE
LAKE ELSINORE CA 92530-3034

For Taxable Years : 2005

Total Lien Amount* : \$139,986.79

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: 02/24/18

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

DOC # 2011-0430503

09/28/2011 03:49P 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



Notice of State Tax Lien



Filed With: RIVERSIDE

Certificate Number: 11256348578

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) : NEVA J DEGLER

FTB Account Number : _____

Social Security Number(s) : XXX-XX-

Last Known Address : 25270 ADAMS AVE
: MURRIETA CA 92562-7252

For Taxable Years : 2006

Total Lien Amount * : \$45,913.96

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: 09/16/11

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 # 2021-0395655

06/30/2021 01:18 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 MARY #420



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number : 21177673358
Extend Certificate Number : 11256348578
Document No. / Book : 2011-0430503
Page :
Recorded : 09/28/11

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) : NEVA J DEGLER

FTB Account Number

Social Security Number(s) : XXX-XX-

Last Known Address : 17428 RYAN AVE
: LAKE ELSINORE CA 92530-3034

For Taxable Years : 2006

Total Lien Amount* : \$65,981.85

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: 06/26/21

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.

From: [RCTTC Excess Proceeds](#)
To: Patty.Rojas@ftb.ca.gov
Subject: EP 214-331
Date: Tuesday, July 25, 2023 3:29:23 PM
Attachments: [image001.png](#)

Re: PIN: 375183003-8
TC 214 Item 331
Date of Sale: June 4, 2019

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.

x Updated Statement of Monies Owed (as of date of tax sale)

Please send in all original documents by August 24, 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.

With gratitude,

Megan Montellano
Tax Sale Operations





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

July 26, 2023

RECEIVED

2023 AUG -2 PM 1:59

RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

CLAIM FOR EXCESS PROCEEDS

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

Subject : Claim For Excess Proceeds
 Taxpayer : Neva J. Degler
 FTB ID-No. :
 Assessment No. : 375183003-8 TC: 214 Item: 331
 Date of Tax Sale : June 4, 2019

I, Patricia Rojas, 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 June 4, 2019.

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 NEVA J. DEGLER, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$220,955.68**, as of June 4, 2019.

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.

Patricia Rojas, 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:

NEVA J. DEGLER
ASSESSMENT NO.: 375183003-8 TC: 214 ITEM: 331

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$65,921.00	\$16,480.25	\$65,342.27	\$163.00	\$0.00	\$147,906.52
2006	\$24,655.00	\$12,327.50	\$22,710.21	\$108.00	\$0.00	\$59,800.71
2007	\$3,254.00	\$1,627.00	\$2,563.34	\$127.00	\$0.00	\$7,571.34
2008	\$2,581.00	\$1,290.50	\$1,709.61	\$96.00	\$0.00	\$5,677.11
Total Liened	\$96,411.00	\$31,725.25	\$92,325.43	\$494.00	\$0.00	\$220,955.68 *

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$0.00	\$0.00	\$28,005.36	\$12.00	\$0.00	\$28,017.36
2006	\$0.00	\$0.00	\$11,314.98	\$12.00	\$0.00	\$11,326.98
2007	\$0.00	\$0.00	\$1,383.78	\$12.00	\$254.05	\$1,141.73
2008	\$0.00	\$0.00	\$962.94	\$12.00	\$0.00	\$974.94
Total Un-Liened	\$0.00	\$0.00	\$41,667.06	\$48.00	\$254.05	\$41,461.01 **

Additional interest and penalties accrue until paid in full.

*Balance reflects 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 June 4, 2019.

**Balance reflects the delinquent amounts as of the date of this certificate that were not subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on June 4, 2019.

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

Certificate No. 08122692542 recorded in the office of the county recorder of Riverside on May 14, 2008 for the tax year 2005 Instrument No. 2008-0259730. Lien Extension Certificate No. 18055352940 recorded in the office of the county recorder of Riverside on February 28, 2018 for the tax year 2005 under Instrument No. 20180075821.

Certificate No. 10012778596 recorded in the office of the county recorder of Riverside on January 20, 2010 for the tax year 2007 under Instrument No. 2010-0024364.

Certificate No. 11256348578 recorded in the office of the county recorder of Riverside on September 28, 2011 for the tax year 2006 under Instrument No. 2011-0430503.

Certificate No. 11355351855 recorded in the office of the county recorder of Riverside on January 12, 2012 for the tax year 2008 under Instrument No. 2012-0014746.

Certificate No. 21177673358 recorded in the office of the county recorder of Riverside on June 30, 2021 for the tax year 2006 under Instrument No. 2021-0395655.

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 26, 2023
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....

Patricia Rojas, Specialist
(916) 845-4130