

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



**ITEM: 19.5  
(ID # 22422)**

**MEETING DATE:**  
Tuesday, November 28, 2023

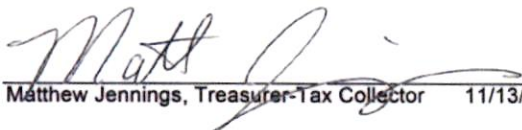
**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 214, Item 003. Last assessed to: Francisco D. Cervantes, and Francisca G. Cervantes, a married couple and Estate of Antonia A. Navor. District 4. [\$1,444-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 008102442-7;
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$1,444.34, 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**

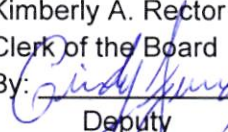
  
Matthew Jennings, Treasurer-Tax Collector 11/13/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington and Perez and Gutierrez  
Nays: None  
Absent: None  
Date: November 28, 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**

<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>	\$ 1,444	\$ 0	\$ 1,444	\$ 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 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 July 23, 2015 as Instrument No. 2015-0327474.

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 \$1,444.34. 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**

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST

11/17/2023

*Aaron Gettis*  
Aaron Gettis, Deputy County Counsel

9/26/2023

214-003

Notice Date: October 23, 2019

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To:  
624:RP: CERVANTES

**COUNTY OF RIVERSIDE  
TREASURER TAX COLLECTOR  
JON CHRISTENSEN  
P O BX 12005  
RIVERSIDE CA 92502-2205**

RECEIVED  
2019 NOV -5 PM 1:02  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

T.S. No. : 008102442-7  
Taxpayer : FRANCISCA G CERVANTES  
FTB Account No :  
Property Address : 67280 HIGHWAY 86 THERMAL 92274

I, Johanna Hanson, 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 June 4, 2019. Pursuant to Government Code Section 6103, State of California Franchise Tax Board is exempt from payment of any fee for processing this claim.

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 FRANCISCA G CERVANTES, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$3,385.47**, as of June 4, 2019.

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 Rochelle Posehn of this department at (916) 845-3950.

  
Johanna Hanson, Supervisor  
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 that:

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:

FRANCISCA G CERVANTES  
67280 HIGHWAY 86  
THERMAL 92274

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2006	\$929.00	\$332.25	\$310.36	\$122.00	\$878.48	\$815.13	
2011	\$250.00	\$183.86	\$110.16	\$170.00	\$43.00	\$671.02	
2012	\$614.00	\$295.00	\$197.22	\$78.00	\$48.00	\$1,136.22	
2013	\$587.00	\$137.07	\$108.03	\$8.00	\$77.00	\$763.10	
<b>Total Liened</b>	<b>\$2,380.00</b>	<b>\$948.18</b>	<b>\$725.77</b>	<b>\$378.00</b>	<b>\$1,046.48</b>	<b>\$3,385.47</b>	<b>(*)</b>

Additional interest and penalties accrue until paid in full.

\*Balance reflects the secured delinquent amounts 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.

The following Notice of State Tax Lien has been recorded:

Cert No. 15189617005 recorded in Riverside County on June 23, 2015, for the tax years 2006, 2011, 2012, and 2013, under Instrument No 2015-0327474.

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 duly authorized.

Dated October 23, 2019  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY.....

Rochelle Posehn, Specialist  
(916) 845-3950

2015-0327474

07/23/2015 04:47 PM Fee: \$ 0.00

Page 1 of 1

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



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

436					R	A	Exam: 309		
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	tc
1	1								
SIZE	NCOR	SMF	NCHG						



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 15189617005

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) : FRANCISCA CERVANTES

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 81280 IRIS CT  
: INDIO, CA 92201-6405

For Taxable Years : 2013,2012,2011,2006

Total Lien Amount \* : \$3,038.52

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: 07/08/15

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *Gozel O. Brunett*

Authorized facsimile signature.

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

## Ambriz, Maricela

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**From:** RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>  
**Sent:** Monday, July 31, 2023 3:34 PM  
**To:** Posehn, Rochelle@FTB  
**Subject:** RE: EP 214-003 CERVANTES & 214-157 HOWIE

Good afternoon,

Re: PIN: 008102442-7  
TC 214 Item 003  
Date of Sale: June 4, 2019

FTB Account Number:  
Taxpayer: FRANCISCA G CERVANTES

### **\*\*FINAL NOTICE\*\***

To Whom It May Concern:

Our office has not received the requested documents to continue the review of 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 15, 2023** to: Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-2205. You may also email the requested documents.

Regards,

*Maricela Ambriz*

Accounting Technician I  
Tax Sale Operations Unit



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**From:** Posehn, Rochelle@FTB <Rochelle.Posehn@ftb.ca.gov>  
**Sent:** Monday, July 31, 2023 6:39 AM  
**To:** RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>  
**Cc:** Posehn, Rochelle@FTB <Rochelle.Posehn@ftb.ca.gov>  
**Subject:** EP 214-003 CERVANTES & 214-157 HOWIE

**CAUTION:** This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

Good morning, Megan.

I will have these updated claims over to you this afternoon, and originals will follow in the mail.  
Please let me know if you have any further questions.

Thank you



Rochelle L. Posehn  
Accounts Receivable Management Division  
Advisory Analysis and Services Bureau (AASB)  
Principal Compliance Representative, Collection Advisory Team Specialist  
Phone: (916) 845-3950  
Strength Finders: Positivity \* Arranger \* Developer \* Includer \* Adaptability

"No wind blows in favor of the ship which has no port of destination" Anonymous



 Please consider the environment before printing this e-mail.

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24-003

Notice Date: August 7, 2023

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To:  
624:RP:CERVANTES

**COUNTY OF RIVERSIDE  
TREASURER TAX COLLECTOR  
JON CHRISTENSEN  
P O BX 12005  
RIVERSIDE CA 92502-2205**

T.S. No. : 008102442-7  
Taxpayer : FRANCISCA G CERVANTES  
FTB Account No  
Property Address : 67280 HIGHWAY 86 THERMAL 92274

I, San Tuong, 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 292j 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 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 FRANCISCA G CERVANTES, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$2,540.95**, as of June 4, 2019.

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 Rochelle Posehn of this department at (916) 845-3950.



San Tuong, 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    )

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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:

**FRANCISCA G CERVANTES  
67280 HIGHWAY 86  
THERMAL 92274**

<b>Tax Year</b>	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Fees</b>	<b>Payments</b>	<b>Total</b>	
2011	\$250.00	\$197.50	\$185.46	\$252.00	\$257.00	\$627.96	
2012	\$614.00	\$295.00	\$198.34	\$78.00	\$48.00	\$1,137.34	
2013	\$587.00	\$137.07	\$108.58	\$20.00	\$77.00	\$775.65	
<b>Total Liened</b>	<b>\$1,451.00</b>	<b>\$629.57</b>	<b>\$402.38</b>	<b>\$350.00</b>	<b>\$382.00</b>	<b>\$2,540.95</b>	<b>(*)</b>

<b>Tax Year</b>	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Fees</b>	<b>Payments</b>	<b>Total</b>	
<b>2011</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.50</b>	
<b>2012</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$203.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$203.72</b>	
<b>2013</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.69</b>	
<b>Total Un-Liened</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$332.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$332.91</b>	<b>(**)</b>

Additional interest and penalties accrue until paid in full.

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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 duly authorized.

Dated August 7, 2023  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY  .....

San Tuong, Specialist  
(916) 845-7555