

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



ITEM: 19.6
(ID # 22426)

MEETING DATE:
Tuesday, November 28, 2023

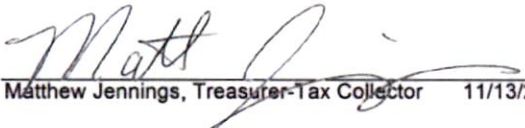
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 214, Item 157. Last assessed to: Jeff Howie, a married man, as his sole and separate property. District 2. [\$1,342-Fund 65595 Excess Proceeds from Tax Sale]

ECOMMENDED 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 373031006-7; and
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$1,342.76, 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

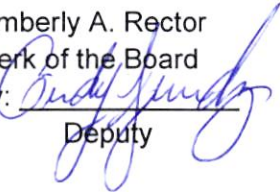

Matthew Jennings, Treasurer-Tax Collector 11/13/2023

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**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 1,342	\$ 0	\$ 1,342	\$ 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 December 10, 2010 as Instrument No. 2010-0595074 and extended by a Notice of State Tax Lien recorded September 30, 2020 as Instrument No. 2020-0467237.

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 \$1,342.76. 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 11/17/2023

Aaron Gettis
Aaron Gettis, Deputy County Counsel 9/26/2023

214-157

Notice Date: November 14, 2019

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
624:RP: HOWIE

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

2019 NOV 27 PM 12:31
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

RECEIVED

Parcel No : 373031006-7
Taxpayer : Jeff Howie
FTB Account No :
Property Address : 1240 E ONTARIO AVE CORONA CA 92881

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:

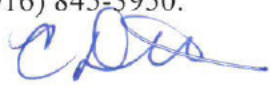
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of JEFF HOWIE, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$177,051.94** 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.


for 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:

**JEFF HOWIE
1240 E ONTARIO AVE
CORONA CA 92881**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2004	\$89,879.00	\$2,516.07	\$25,344.81	\$123.00	\$68,726.44	\$49,136.44	
2005	\$107,464.00	\$13,517.80	\$36,900.25	\$155.00	\$84,900.78	\$73,136.27	
2006	\$62,606.00	\$14,112.26	\$26,522.48	\$210.00	\$48,671.51	\$54,779.23	
Total Liened	\$259,949.00	\$30,146.13	\$88,767.54	\$488.00	\$202,298.73	\$177,051.94	*
Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2016	\$2,348.00	\$187.84	\$64.17	\$0.00	\$2,348.00	\$252.01	
2017	\$4,729.00	\$751.71	\$397.05	\$0.00	\$0.00	\$5,877.76	
2018	\$2,931.00	\$331.14	\$106.29	\$0.00	\$0.00	\$3,368.43	
Total Un-Liened	\$10,008.00	\$1,270.69	\$567.51	\$0.00	\$2,348.00	\$9,498.20	**

Additional interest and penalties accrue until paid in full.

*Balances reflect 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.

**Balances reflect the delinquent amounts 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 June 4, 2019.

The following Notice of State Tax Lien has been recorded:

Cert No. 10334-205845 recorded in Riverside County on December 10, 2010, for the tax years 2004, 2005 and 2006, under Instrument No 2010-0595074.

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: November 14, 2019
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY 

Rochelle Posehn, Specialist
(916) 845-3950

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 # 2010-0595074

12/10/2010 04:09P Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



051



NOTICE OF STATE TAX LIEN

M
051
6

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10334205845

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) : JEFFREY A HOWIE

FTB Account Number

Social Security Number(s) : XXX-XX-

Last Known Address : 33671 MARIGOLD LN
: MURRIETA CA 92563-2462

For Taxable Years : 2008,2007,2006,2005-2004

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$323,746.00	\$62,065.37	\$48,984.44	\$721.00	\$-185,179.79	\$13,119.88	\$263,456.88

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: 12/03/10

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 # 2020-0467237

09/30/2020 02:33 PM Fees: \$14.00

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 : 20272926755
Extend Certificate Number : 10334205845
Document No./ Book : 2010-0595074
Page :
Recorded : 12/10/10

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) : JEFFREY A HOWIE

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 3535 BROOKHAVEN DR
: MONTGOMERY TX 77356-5535

For Taxable Years : 2006,2005,2004

Total Lien Amount* : \$181,171.09

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: 09/26/20

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.

Ambriz, Maricela

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: 373031006-7**
TC 214-157
Date of Sale: June 4, 2019

FTB Account Number:
Taxpayer: JEFF HOWIE

****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.

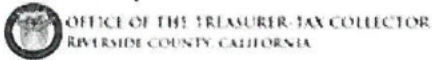
X Updated Statement of Monies Owed (as of date of tax sale)

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



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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Notice Date: August 7, 2023

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
624:RP: HOWIE

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

Parcel No : 373031006-7
Taxpayer : Jeff Howie
FTB Account No :
Property Address : 1240 E ONTARIO AVE CORONA CA 92881

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 JEFF HOWIE, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$153,727.04** 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)

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:

**JEFF HOWIE
1240 E ONTARIO AVE
CORONA CA 92881**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2004	\$103,025.56	\$2,516.07	\$30,960.25	\$123.00	(\$135,102.00)	\$1,522.88
2005	\$107,464.00	\$13,517.80	\$51,283.23	\$155.00	(\$84,900.78)	\$87,519.25
2006	\$62,606.00	\$14,112.26	\$36,428.16	\$210.00	(\$48,671.51)	\$64,684.91
Total Liened	\$273,095.56	\$30,146.13	\$118,671.64	\$488.00	(\$268,674.29)	\$153,727.04

*

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$0.00	\$0.00	\$845.50	\$0.00	\$0.00	\$845.50
2006	\$0.00	\$0.00	\$624.50	\$0.00	\$0.00	\$624.50
2017	\$4,729.00	\$1,248.25	\$1,273.27	\$0.00	\$0.00	\$7,250.52
2018	\$0.00	\$3.00	\$633.42	\$74.00	\$0.00	\$710.42
Total Un-Liened	\$4,729.00	\$1,251.25	\$3,376.69	\$0.00	\$0.00	\$9,356.94

**

Additional interest and penalties accrue until paid in full.

*Balances reflect 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. 10334205845 recorded in Riverside County on December 10, 2010, for the tax years 2004, 2005, 2006, 2007, 2008 under Instrument No 2010-0595074.

Cert No. 20272926755 recorded in Riverside County on October 1, 2020, for the tax years 2004, 2005 and 2006, under Instrument No 2020-0467237.

Cert No. 19365376905 recorded in Riverside County on February 5, 2020, for the tax years 2016, 2017 and 2018, under Instrument No 2020-0054793.

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: August 7, 2023
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY 

San Tuong, Specialist
(916) 845-7555