

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



ITEM: 19.12
(ID # 22870)

MEETING DATE:
Tuesday, January 09, 2024

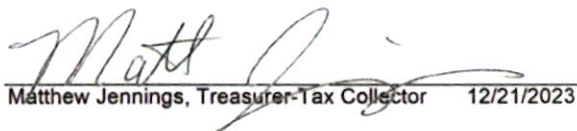
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 214, Item 666. Last assessed to: Joey Longenecker, an unmarried man. District 4. [\$3,011-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 642143008-2; and
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$3,011.25, 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.

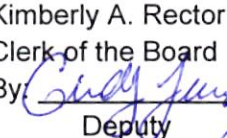
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 12/21/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, 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, Perez and Gutierrez
Nays: None
Absent: None
Date: January 9, 2024
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	\$ 3,011	\$ 0	\$ 3,011	\$ 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 August 28, 2008 as Instrument No. 2008-0474421 and extended on May 30, 2018 as Instrument No. 2018-0218426.

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 \$3,011.25. 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

12/22/2023

Aaron Gettis
Aaron Gettis, Deputy County Counsel

10/19/2023



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

214-6666

Notice Date: January 16, 2020

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624BS: LONGENECKER

RECEIVED
 2020 JAN 28 PM 12:11
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

**JOHN CHRISTENSEN TREASURER TAX
 COLLECTOR
 ATTN EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205**

Assessment No. : 642143008-2
 Taxpayer (s) : JOEY LONGENECKER
 FTB Account No's :

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:

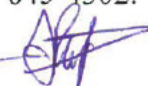
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of JOEY LONGENECKER, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$24,862.57**, 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 Bob Schmitt of this department at (916) 845-4302.


 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:

**JOEY LONGENECKER
410 N LANGSTAFF ST
LAKE ELSINOR CA 92530-3712**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$6,066.00	\$3,033.00	\$6,955.62	\$0.00	\$1.19	\$16,053.43
2007	\$1,582.00	\$791.00	\$1,245.15	\$139.00	\$0.00	\$3,757.15
2008	\$2,312.00	\$1,156.00	\$1,463.99	\$120.00	\$0.00	\$5,051.99
Total Liened	\$9,960.00	\$4,980.00	\$9,664.76	\$259.00	\$1.19	\$24,862.57*

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$0.00	\$0.00	\$885.68	\$0.00	\$0.00	\$885.68
2006	\$1,793.00	\$896.50	\$1,885.89	\$147.00	\$0.00	\$4,722.39
2007	\$0.00	\$0.00	\$132.57	\$0.00	\$0.00	\$132.57
2008	\$0.00	\$0.00	\$378.10	\$0.00	\$0.00	\$378.10
Total Un-Liened	\$1,793.00	\$896.50	\$3,282.24	\$147.00	\$0.00	\$6,118.74**

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 Notices of State Tax Lien has been recorded:

Cert No. 08232487992 recorded in Riverside County on August 28, 2008, for the tax year 2005, under Instrument No. 2008-0474421.

Cert No. 10174390167 recorded in Riverside County on July 6, 2010, for the tax year 2007, under Instrument No. 2010-0314190.

Cert No. 12024353014 recorded in Riverside County on February 14, 2012, for the tax year 2008, under Instrument No. 2012-0067554.

Cert No. 18146361986 recorded in Riverside County on May 30, 2018, for the tax year 2005, under Instrument No. 2018-0218426.

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 January 16, 2020
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....

Bob Schmitt, Specialist
(916) 845-4302

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

DOC # 2008-0474421

08/28/2008 08:00A 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

M
030

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08232487992

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) : JOEY F LONGENECKER

FTB Account Number

Social Security Number(s)

Last Known Address : 23195 HOT SPRINGS RD
: DSRT HOT SPGS CA 92241-9297

For Taxable Years : 2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$6,066.00	\$3,033.00	\$1,598.61	\$290.00	\$0.00	\$0.00	\$10,985.61

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: 08/22/08

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Will - 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 # 2018-0218426

05/30/2018 01:53 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 : 18146361986
Extend Certificate Number : 08232487992
Document No./ Book : 2008-0474421
Page :
Recorded : 08/28/08

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) : JOEY F LONGENECKER

FTB Account Number

Social Security Number(s)

Last Known Address : 410 N LANGSTAFF ST
: LAKE ELSINORE CA 92530-3712

For Taxable Years : 2005

Total Lien Amount* : \$15,643.87

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: 05/26/18

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele J Brunett*

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

Authorized facsimile signature.

Montellano, Megan

From: RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Sent: Monday, August 21, 2023 10:04 AM
To: bobby.schmitt@ftb.ca.gov
Subject: EP 214-666

Re: APN: 642143008-2
TC 214 Item 666
Date of Sale: JUNE 4, 2019

FTB ACCOUNT:
TAXPAYER: JOEY LONGENECKER

To Whom It May Concern:

This office is in receipt of your claims 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 requested documents within 15 days (**September 5, 2023**). If you should have any questions, please contact me at the number listed below.

With gratitude,

Megan Montellano

Tax Sale Operations



OFFICE OF THE TREASURER-TAX COLLECTOR
STATE OF CALIFORNIA



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

Notice Date: September 5, 2023

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:YD:LONGENECKER

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

RECEIVED
 2023 SEP -5 PM 4:33
 RIVERSIDE COUNTY
 TREASURER-TAX COLLECTION

Assessment No. : 642143008-2
 Assessee : JOEY LONGENECKER
 FTB ID :
 Date Sold : June 4, 2019

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 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 JOEY LONGENECKER, Account Number

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

The amount of the claim for the Franchise Tax Board is \$20,911.44 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 Yen Dao of this department at (916) 845-5922.

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:

**JOEY LONGENECKER
410 N LANGSTAFF ST
LAKE ELSINORE CA 92530-3712**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$6,066.00	\$3,033.00	\$6,955.95	\$297.00	\$1.19	\$16,350.76
2006	\$1,793.00	\$896.50	\$1,724.18	\$147.00	\$0.00	\$4,560.68
Total Liened	\$7,859.00	\$3,929.50	\$8,680.13	\$444.00	\$1.19	\$20,911.44 *

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$0.00	\$0.00	\$3,194.51	\$0.00	\$0.00	\$3,194.51
2006	\$0.00	\$0.00	\$878.37	\$0.00	\$0.00	\$878.37
2007	\$1,582.00	\$791.00	\$1,964.93	\$139.00	\$0.00	\$4,476.93
2008	\$2,312.00	\$1,156.00	\$2,442.11	\$120.00	\$0.00	\$6,030.11
Total Un-Liened	\$3,894.00	\$1,947.00	\$8,479.92	\$259.00	\$0.00	\$14,579.92 **

Additional interest and penalties accrue until paid in full.

(*) Balances reflect the secured delinquent amount as of the date of this certificate that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee sale or tax defaulted sale on June 4, 2019.

(**) Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or recorded Notice of State Tax Lien prior to the trustee sale or tax defaulted sale on June 4, 2019.

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

Certificate No. 08232487992 recorded in the office of the county recorder of Riverside County on August 28, 2008, for the tax year 2005, under Instrument No. 2008-0474421 and extended on May 30, 2018, under Certificate No. 18146361986 and Instrument No. 2018-0218426.

Certificate No. 19281394577 recorded in the office of the county recorder of Riverside County on November 4, 2019, for the tax year 2006, under Instrument No. 2019-0449571.

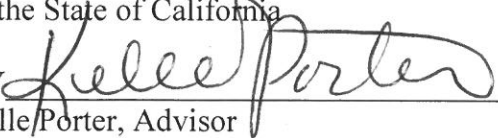
The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation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

Date: September 5, 2023
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY


Kelle Porter, Advisor

(916) 845-7013