

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



ITEM: 19.13
(ID # 24078)

MEETING DATE:
Tuesday, March 19, 2024

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 215-2, Item 1714. Last assessed to: Lois M. Stott, or her successors, as Trustee of the Stott Family Marital Trust dated December 20, 2001 as to a ninety-nine (99%) interest and Joy Erickson, an unmarried woman, as to a one percent (1%) interest as tenants in common. District 4. [0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny 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 620211034; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$161,551.45 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

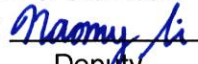
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 3/5/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington and Gutierrez
Nays: None
Absent: Perez
Date: March 19, 2024
xc: Tax Collector

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment:	N/A
			For Fiscal Year:	22/23

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 July 21, 2020 public auction sale. The deed conveying title to the purchasers at the auction was recorded September 11, 2020. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on September 23, 2020 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.

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

1. Examined Parties of Interest Reports to notify all parties of interest attached to the parcel.
2. Researched all last assessee's through the County's Property Tax System for any additional addresses.
3. Used Accurant (people finder) to notify any new addresses that may be listed for our last assessees.
4. Advertised in newspapers for three consecutive weeks in The Desert Sun, Palo Verde Valley Times and The Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676 (b).

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration

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of the one year following the recordation of the Tax Collector's Deed to the Purchaser, which was recorded on September 11, 2020.

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 April 13, 2016 as Instrument No. 2016-0145844.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from the State of California, Franchise Tax Board be denied since their lien was released with a Release of Lien recorded June 16, 2023 as Instrument No. 2023-0173706. Since there are no other claimants, the unclaimed excess proceeds in the amount \$161,551.45 will be transferred to the County General Fund. 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 transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB


Cesar Bernal, PRINCIPAL MGMT ANALYST 3/7/2024


Aaron Gettis 2/26/2024



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

Notice Date: October 8, 2020

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:ST:ERICKSON

JON CHRISTENSEN, TREASURER-TAX
 COLLECTOR
 ATTN: EXCESS PROCEEDS
 POST OFFICE BOX 12005
 RIVERSIDE CA 92502-2205

RECEIVED
 2020 OCT 27 AM 11:17
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

Parcel ID : 620211034 TC: 215-2 ITEM: 1714
 Taxpayer : JOY ERICKSON
 FTB Account Number:
 Property Address : 38020 CABIN CIR, PALM DESERT CA 92260

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 July 21, 2020.

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 JOY ERICKSON, Account Number

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

The amount of the claim for the Franchise Tax Board is \$7,128.26, as of [REDACTED]

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 San Tuong of this department at (916) 845-7555.


 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:

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:

JOY ERICKSON
38020 CABIN CIR
PALM DESERT CA 92260

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$3,719.00	\$929.75	\$1,461.25	\$0.00	\$91.72	\$6,018.28	
2013	\$543.00	\$135.75	\$185.23	\$246.00	\$0.00	\$1,109.98	
Total Liened	\$4,262.00	\$1,065.50	\$1,646.48	\$246.00	\$91.72	\$7,128.26	*

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 were subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on July 21, 2020.

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

Certificate No. 16096364042 recorded in the office of the county recorder of Riverside County on April 13, 2016, for the tax years 2012 and 2013, under Instrument No. 2016-0145844.

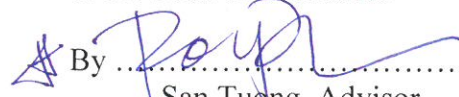
The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code 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: October 8, 2020

(Seal)

FRANCHISE TAX BOARD
of the State of California

By 
San Tuong, Advisor
(916) 845-7555

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

2016-0145844

04/13/2016 02:17 PM Fee: \$ 0.00

Page 1 of 1

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



And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952



Notice of State Tax Lien

880

Filed With: RIVERSIDE

Certificate Number: 16096364042

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) : JOY ERICKSON

FTB Account Number

Social Security Number(s)

Last Known Address : 38020 CABIN CIR
: PALM DESERT CA 92260-1221

For Taxable Years : 2013,2012

Total Lien Amount * : \$6,051.82

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: 04/05/16

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele G. Brunett*

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 # 2023-0173706
06/16/2023 11:53 AM Fees: \$20.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder

This document was electronically prepared and recorded by the County of Riverside
Received by: EREC



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

RELEASE OF LIEN

The Franchise Tax Board of the State of California hereby releases the lien imposed under Parts 10 or 11 of Division 2 of the Revenue and Taxation Code as evidenced by the following described certificate of tax, interest and penalties due:

Certificate Number : 16096364042
Filed Against : JOY ERICKSON

FTB Account Number :
Social Security Number (s) :
Corporate Number :
FEIN :
Filed With : RIVERSIDE
Lien Recorded : 04/13/2016
Document No./Book No. : 2016-0145844
Page :

IN WITNESS WHEREOF, the Franchise Tax Board has duly authorized the undersigned to execute this Release in its name.

DATED: 06/16/23

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Gozel O Brunetto*

Authorized facsimile signature.