

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



ITEM: 19.8
(ID # 23096)

MEETING DATE:
Tuesday, April 30, 2024

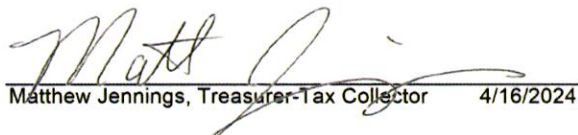
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 215, Item 1728. Last assessed to: John Jacob Shute, a single man. 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 tax sale associated with parcel 641042028; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$10,268.74 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 4/16/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Gutierrez 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: April 30, 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	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			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 May 05, 2020 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 15, 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 July 24, 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 assessees 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 July 15, 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 December 14, 2018 as Instrument No. 2018-0487289.

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 denied because their debtor is not related to the parcel sold and therefore is not a party of interest. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$10,268.74 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 4/19/2024


Aaron Gettis, Chief of Deputy County Counsel 10/27/2023



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

Notice Date: August 5, 2020

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:ST: SHUTE

RECEIVED
 2020 AUG 12 AM 11:14
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

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

Parcel ID : 641042028 TC: 215 Item: 1728
 Taxpayer : JOHN J SHUTE
 FTB Account Number:

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 May 5, 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 JOHN J SHUTE, Account Number

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

The amount of the claim for the Franchise Tax Board is \$4,640.71, as of May 5, 2020.

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:

JOHN J SHUTE
PARCEL ID: 641042028 TC: 215 ITEM: 1728

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2015	\$3,115.00	\$778.75	\$1,101.20	\$246.00	\$600.24	\$4,640.71	
Total Liened	\$3,115.00	\$778.75	\$1,101.20	\$246.00	\$600.24	\$4,640.71	*

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 was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on May 5, 2020.

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

Certificate No. 18348661136 recorded in the office of the county recorder of Riverside County on December 14, 2018, for the tax year 2012, under Instrument No. 20180487289.


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: August 5, 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

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2018-0487289

12/14/2018 03:15 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: ELVIA #527



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 18348661136

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) : JOHN J SHUTE

FTB Account Number

Social Security Number(s) :

Last Known Address : 68158 30TH AVE
: CATHEDRAL CTY CA 92234-3614

For Taxable Years : 2012

Total Lien Amount * : \$4,317.82

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: 12/14/18

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Gozel G Brumett*

Authorized facsimile signature.

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

Montellano, Megan

From: RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Sent: Tuesday, September 12, 2023 4:25 PM
To: leslie.yorston@ftb.ca.gov; Dao, Yen@FTB; bobby.schmitt@ftb.ca.gov
Cc: rochelle.posehn@ftb.ca.gov
Subject: EP 215-1728 (Shute)

If I have sent this to the wrong people, please forward to the necessary Specialist.

Re: PIN: 641042028
TC 215 Item 1728
Date of Sale: May 5, 2020

FTB Account Number: 230-08548-74
Taxpayer: JOHN J. SHUTE

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.*

- **Updated Statement of Monies Owed (as of date of tax sale)**

Please send in all original documents by **September 27** 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



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA



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

Notice Date: September 14, 2023

RECEIVED

CLAIM FOR EXCESS PROCEEDS

2023 SEP 18 PM 2:00
 In Reply Refer To: 624-ST:SHUTE
 RIVERSIDE COUNTY
 REAS-TAX COLLECTOR

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

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San Tuong, Specialist
 Collection Advisory Team

**State of California
Franchise Tax Board**

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Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$0.00	\$0.00	\$624.59	\$0.00	\$0.00	\$624.59	
Total Un-Liened	\$0.00	\$0.00	\$624.59	\$0.00	\$0.00	\$624.59	**

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Dated: September 14, 2023

(Seal)

FRANCHISE TAX BOARD
of the State of California

By 
San Tuong, Specialist
(916) 845-7555