

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



ITEM: 21.7
(ID # 27322)

MEETING DATE:
Tuesday, April 15, 2025

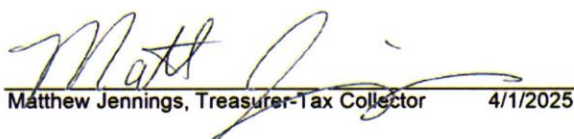
FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for the June 1, 2023 Chapter 8 Tax Sale Agreement, Agreement Number 1012. Last assessed to: EID (II), LLC., a California Limited Liability Company, as to an undivided 30% interest and Marco Polo Wonderland I, LLC., a California Limited Liability Company, as to an undivided 70% interest, all as tenants in common, District 2. [\$6,339-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 Treasurer-Tax Collector's June 1, 2023 Agreement of Sale, Agreement Number 1012, associated with parcel 378020075; and
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$6,338.61, 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.

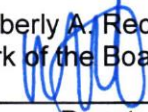
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 4/1/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: April 15, 2025
xc: Treasurer

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	\$ 6,339	\$ 0	\$ 6,339	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	NO
			For Fiscal Year:	24/25

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 above-described Chapter 8 Agreement of Sale of delinquent real property, effective June 1, 2023. The deed conveying title to the purchasers at the auction was recorded June 28, 2023. 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 11, 2023 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 November 02, 2017 as Instrument No. 2017-0456916.

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 \$6,338.61. 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 4/3/2025

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 3/11/2025



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

Notice Date: August 24, 2023

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:YD: EID (II), LLC

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

RECEIVED
 2023 SEP -5 PM 4:30
 RIVERSIDE COUNTY
 TREASURER-TAX COLLECTOR

Assessment No. : 378-020-075
 Assessee : EID (II), LLC
 FTB ID : [REDACTED]
 Date Sold : June 1, 2023

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 1, 2023.

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 EID (II), LLC, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of EID (II), LLC pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$8,551.25 as of June 1, 2023.

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

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

2017-0456916

11/02/2017 11:03 AM Fee: \$ 0.00

Page 1 of 1

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



914



NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 17297620844

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) : EID (II), LLC

FTB Account Number : [REDACTED]
Corporate Number : [REDACTED]
FEIN : [REDACTED]
SOS Number : [REDACTED]

Last Known Address : 6984 E OVERLOOK TER
: ANAHEIM CA 92807-5125

For Taxable Year(s) : 12/15, 12/14, 12/13

Amount Due : \$6,721.90

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: 10/24/17

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (888) 635-0494

By: *Jozele G. Brumett*

Authorized facsimile signature.

MATTHEW JENNINGS
County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer



Melissa Johnson
Assistant Tax Collector

January 2, 2025

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

Re: PIN: 378020075
AGR 4501 Item #1012
Date of Sale: June 1, 2023

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.

- | | |
|--|--|
| <input type="checkbox"/> Copy of a trust/will | Original Note/Payment Book |
| <input type="checkbox"/> Notarized Statement of different/misspelled | <input checked="" type="checkbox"/> Updated Statement of Monies Owed (up to date of tax sale) |
| <input type="checkbox"/> Original Notarized Authorization for Agent | <input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock) |
| <input type="checkbox"/> Notarized Assignment of Right to Collect | <input type="checkbox"/> Court Order Appointing Administrator Deed (Quitclaim/Grant etc...) |
| <input type="checkbox"/> Excess Proceeds | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Certified Death Certificate | |
| <input type="checkbox"/> Copy of Marriage Certificate for | |

Please send all **original** documents by **February 3, 2025** 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.

Sincerely,

Juliana Lobina

Senior Accounting Assistant
Tax Sale Operations/Excess Proceeds
PH: (951) 955-3336

**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:

**EID (II), LLC
6984 E OVERLOOK TER
ANAHEIM CA 92807-5125**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2013	\$3,300.00	\$825.00	\$1,447.83	\$194.00	\$575.19	\$5,191.64
2014	\$800.00	\$200.00	\$386.00	\$8.00	\$0.00	\$1,394.00
2015	\$800.00	\$650.00	\$492.61	\$23.00	\$0.00	\$1,965.61
Total Liened	\$4,900.00	\$1,675.00	\$2,326.44	\$225.00	\$575.19	\$8,551.25 *

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2013	\$0.00	\$0.00	\$640.00	\$0.00	\$0.00	\$640.00
2014	\$0.00	\$0.00	\$171.85	\$0.00	\$0.00	\$171.85
2015	\$0.00	\$0.00	\$242.31	\$0.00	\$0.00	\$242.31
2016	\$800.00	\$788.00	\$647.61	\$0.00	\$0.00	\$2,235.61
2017	\$800.00	\$848.00	\$608.58	\$0.00	\$0.00	\$2,256.58
2018	\$800.00	\$740.00	\$483.58	\$10.00	\$0.00	\$2,033.58
2019	\$800.00	\$200.00	\$276.56	\$0.00	\$0.00	\$1,276.56
2020	\$800.00	\$540.00	\$91.30	\$0.00	\$800.00	\$631.30
2021	\$800.00	\$848.00	\$273.40	\$10.00	\$0.00	\$1,931.40
2022	\$800.00	\$172.00	\$140.93	\$0.00	\$0.00	\$1,112.93
2023	\$800.00	\$744.00	\$88.16	\$0.00	\$0.00	\$1,632.16
Total Un-Liened	\$6,400.00	\$4,880.00	\$3,664.28	\$20.00	\$800.00	\$14,164.28 **

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 1, 2023.

(**) 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 1, 2023.

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

Certificate No. 17297620844 recorded in the office of the county recorder of Riverside County on November 2, 2017, for the tax years, 2013, 2014 and 2015, under Instrument No. 2017-0456916.

Certificate No. 15337383135 recorded in the office of the county recorder of Orange County on December 14, 2015, for the tax years 2013 and 2014, under Instrument No. 2015-000629936.

Certificate No. 20057633162 recorded in the office of the county recorder of Orange County on March 5, 2020, for the tax years 2017 and 2018, under Instrument No. 2020-000098223.

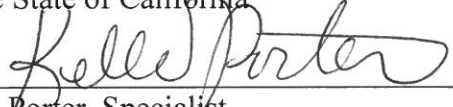
Certificate No. 23111608199 recorded in the office of the county recorder of Orange County on May 22, 2023, for the tax years 2019, 2020 and 2021, under Instrument No. 2023-000119242.

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: January 9, 2025
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY 
Kelle Porter, Specialist
(916) 845-7013