

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



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

JUN 15 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 255. Last assessed to: Michael Joseph Bambrook. District 4 [\$12,091] Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 639231014-5;
(continued on page two)

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 March 16, 2010 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 26, 2010. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 3, 2010, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.
(continued on page two)

Don Kent
Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 12,091	\$ 0	\$ 12,091	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale				Budget Adjustment: N/A	
				For Fiscal Year: 15/16	

C.E.O. RECOMMENDATION: APPROVE

BY:
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
DATE 6/15/15
BY: GREGORY P. PRIAMOS

Departmental Concurrence

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.: _____ District: 4 Agenda Number: _____

9-11

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 255. Last assessed to: Michael Joseph Bambrook. District 4 [\$12,091] Fund 65595 Excess Proceeds from Tax Sale.

DATE: JUN 15 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Authorize and direct the Auditor-Controller to issue a warrant to the Internal Revenue Service in the amount of \$12,091.47 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.

BACKGROUND:

Summary (continued)

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from the Internal Revenue Service based on a Notice of Federal Tax Lien recorded June 19, 2009 as Instrument No. 2009-0313132.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the Internal Revenue Service be awarded excess proceeds in the amount of \$12,091.47. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.

Impact on Citizens and Businesses

Excess proceeds are being released to a lienholder of the property.

ATTACHMENTS (if needed, in this order):

A copy of the Excess Proceeds Claim form and supporting documentation are attached.

Form 10492 (Rev. November 2007)	Department of the Treasury — Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket number 639-231-014-5
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To (Name of Escrow Holder, Agent of Taxpayer, or Fiduciary) County Administrative Center, Attn: Desiree Taylor	Amount due \$ 16,319.76
---	----------------------------

Address (Number, Street, P.O. Box, City, State, ZIP code)
4080 Lemon St., 4th Floor, PO Box 12005, Riverside, CA 92502

You are hereby notified that there is now due, owing, and unpaid from —

Name of taxpayer Michael Joseph Bambrook

Address (Number, Street, P.O. Box, City, State, ZIP code)
66183 2nd St., Desert Hot Springs, CA 92240

RECEIVED
 2010 JUL 19 PM 3:06
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

to the United States of America, the sum of Sixteen Thousand Three Hundred Nineteen and 76/100 for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040-200212	xxx-xx-4162	02/25/2008	14,799.60	1,520.16	.00	16,319.76

Date after which additional interest will be charged	▶ 09/10/2010	Dated at <u>Laguna Niguel, CA</u> this <u>15th</u> day of <u>July</u> , 20 <u>10</u> .
Date after which applicable late payment penalty will be charged	▶	

If a Notice of Federal Tax Lien(s) has been recorded, a **Certificate of Release of Federal Tax Lien** will be filed immediately **only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.**

Caution to Fiduciaries: A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

Please make payment payable to the **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) R. Salcedo	Title Advisor	ID number 102328i	Telephone number (949) 389-4584
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Address (Number, Street, P.O. Box, City, State, ZIP code)
24000 Avila Road, Mail Stop 5905
Laguna Niguel, CA 92677

Signature


Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

DOC # 2009-0313132 ✓
06/19/2009 08:00A Fee:9.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry M. Ward
Assessor, County Clerk & Recorder



For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. February 2004)

3593 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien ✓

062 M 9

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
Lien Unit Phone: (800) 829-3903

Serial Number
555320209

062

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MICHAEL J BAMBROOK

Residence 66183 2ND ST
DSRT HOT SPGS, CA 92240-3621 ✓

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	XXX-XX-4162	02/25/2008	03/27/2018	14781.60

Place of Filing
COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751
Total \$ 14781.60

This notice was prepared and signed at OAKLAND, CA, on this, the 09th day of June, 2009.

Signature *R. A. Mitchell*
for MICHAEL W. COX
Title ACS 27-00-0008
(800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)
Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Part 1 - Kept By Recording Office

Public Record



Riverside County Treasurer-Tax Collector
4080 Lemon St. • Riverside, CA 92501
(951) 955-3900

Fax

To: Internal Revenue Services, ATTN: R. Salcedo	From: Shawana Green
Fax: 949-389-5004	Date: August 7, 2014
Phone: 951-955-3947	Pages: 2
Re: Excess/Surplus Proceeds Claim	CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

I am working on the attached excess proceeds claim from your office. I would like to request an **updated statement of monies owed** by taxpayer, Michael Joseph Bambrook, up until the sale date (3/16/2010) of the property. The escrow # is 639-231-014-5, serial #555320209, lien recorded on 6/19/2009 as instrument #0313132.

Shawana Green
Tax Sale Operations

 * P. 01 *
 * TRANSACTION REPORT *
 * AUG-07-2014 THU 09:13 AM *
 * FOR: RIV CO TREAS TAX COLL 951 955 3990 *
 * SEND *
 * DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP *
 * AUG-07 09:12 AM 99493895004 1'16" 2 FAX TX OK 115 *
 * TOTAL : 1M 16S PAGES: 2 *



Riverside County Treasurer-Tax Collector
 4060 Lemon St. • Riverside, CA 92501
 (951) 955-3900

Fax

To: Internal Revenue Services, ATTN: R. Salcedo **From:** Shawana Green
Fax: 949-389-6004 **Date:** August 7, 2014
Phone: 951-955-3947 **Pages:** 2
Re: Excess/Surplus Proceeds Claim **CC:**
 Urgent For Review Please Comment Please Reply Please Recycle

I am working on the attached excess proceeds claim from your office. I would like to request an **updated statement of monies owed** by taxpayer, Michael Joseph Bambrook, up until the sale date (3/16/2010) of the property. The escrow # is 639-231-014-5, serial #555320209, lien recorded on 6/19/2009 as instrument #0313132.

Shawana Green
 Tax Sale Operations



Riverside County Treasurer-Tax Collector
4080 Lemon St. • Riverside, CA 92501
(951) 955-3900

Fax

To: Internal Revenue Services, ATTN: R. Salcedo	From: Shawana Green
Fax: 949-389-5004	Date: August 12, 2014
Phone: 951-955-3947	Pages: 1
Re: Excess/Surplus Proceeds Claim	CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

I received your message in regards to the request below. Our fax number is **951-955-3990**. Thank you.

I am working on the attached excess proceeds claim from your office. I would like to request an **updated statement of monies owed** by taxpayer, Michael Joseph Bambrook, up until the sale date (3/16/2010) of the property. The escrow # is 639-231-014-5, serial #555320209, lien recorded on 6/19/2009 as instrument #0313132.

Shawana Green
Tax Sale Operations



Riverside County Treasurer-Tax Collector
4080 Lemon St. • Riverside, CA 92501
(951) 955-3900 Telephone (951) 955-3990

Fax

To: Internal Revenue Services, ATTN: R. Salcedo	From: Shawana Green
Fax: 949-389-5004	Date: March 11, 2015
Phone: 951-955-3947	Pages: 1
Re: Excess/Surplus Proceeds Claim	CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

2nd Request

I am working on the attached excess proceeds claim from your office. I would like to request an **updated statement of monies owed** by taxpayer, Michael Joseph Bambrook, up until the sale date of the property (3/16/2010). The escrow # is 639-231-014-5, serial #555320209, lien recorded on 6/19/2009 as instrument #0313132.

You can fax this information to our office at 951-955-3990.

Shawana Green
Tax Sale Operations

 * P. 01 *
 * TRANSACTION REPORT *
 * MAR-11-2015 WED 03:15 PM *
 * FOR: RIV CO TREAS TAX COLL 951 955 3990 *
 * SEND *
 * DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP *
 * MAR-11 03:14 PM 99493895004 43" 1 FAX TX OK 425 *
 * TOTAL : 43S PAGES: 1 *



Riverside County Treasurer-Tax Collector
 4080 Lemon St. • Riverside, CA 92501
 (951) 955-3900 Telephone (951) 955-3990

Fax

To: Internal Revenue Services, ATTN: R. Saicedo **From:** Shawana Green
Fax: 949-359-6004 **Date:** March 11, 2015
Phone: 951-955-3947 **Pages:** 1
Re: Excess/Surplus Proceeds Claim **CC:**
 Urgent For Review Please Comment Please Reply Please Recycle

2nd Request:

I am working on the attached excess proceeds claim from your office. I would like to request an **updated statement of monies owed** by taxpayer, Michael Joseph Eambrick, up until the sale date of the property (3/16/2010). The escrow # is 639-231-014-5, serial #555320209, lien recorded on 6/19/2009 as instrument #0313132.

You can fax this information to our office at 951-955-3990.

Shawana Green
 Tax Sale Operations



**FAX TRANSMISSION
Cover Sheet**

Date: March 12, 2015

To: Shawana Green

Address/Organization: Riverside County Treasurer-Tax Collector

Fax Number: (951) 955-3990 Office Number: _____

From: Roy Salcedo

Address/Organization: _____

Fax Number: (866) 471-2317 Office Number: _____

Number of pages: *Including cover page*

Subject: surplus funds

R. Salcedo
Internal Revenue Service
SB/SE, Advisory
24000 Avila Road, M/S 5905
Laguna Niguel, CA 92677
(949)389-4584
(866)471-2317 EFAX

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Form 10492 (Rev. November 2013)	Department of the Treasury Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number 639-231-014-5
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County Administrative Center, Attn. Shawna Green	Amount due \$16,004.51
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Address (Number, Street, P.O. Box, City, State, Zip code)
4080 Lemon St, 4th floor, PO BOX 12005, Riverside, CA 92502

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)
Michael Joseph Bambrook
66183 2nd Street, Desert Hot Springs, CA 92240

to the United States of America, the sum of fifteen thousand, nine hundred eighty six dollars & 98/100
for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2002	xxx-xx-4162	02/25/2008	\$9409.17	\$4729.59	\$1865.75	\$13,004.51

The total amount above reflects the amount owed as of March 16, 2010

Additional penalty and interest charges will be due if you pay after this date.

If a Notice of Federal Tax Lien(s) has been recorded, a *Certificate of Release of Federal Tax Lien* will be filed immediately *only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.*

Caution to Fiduciaries: A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

Caution to Persons in Possession of Estate Assets: You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

Please make payment payable to **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) R. Salcedo	Title	ID Number 1001023281	Telephone number 949-389-4584
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Address (Number, Street, P.O. Box, City, State, Zip code)
Internal Revenue Service
21000 Della Rd, MS 5015
Lynchburg, VA 24002

Signature
Digitally signed by Roy Salcedo
Date: 2010.03.17 10:07:00 -0700