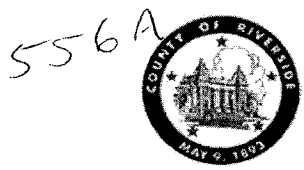


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



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

Departmental Concurrence

**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**

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley  
Nays: None  
Absent: None  
Date: July 21, 2015  
xc: Treasurer, Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

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

To (Name of Escrow Holder, Agent of Taxpayer, or Fiduciary)

Amount due

\$ 16,319.76

County Administrative Center, Attn: Desiree Taylor

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

Date after which applicable late payment penalty will be charged ▶

Dated at Laguna Niguel, CA this 15th day of July, 20 10.

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)	Title	ID number	Telephone number
R. Salcedo	Advisor	1023281	(949 ) 389-4584

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  
062

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

Serial Number

Lien Unit Phone: (800) 829-3903

555320209

**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 refiled 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)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Public Record



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

# Fax

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

**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

TRANSACTION REPORT

P. 01

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  
 4080 Lemon St. • Riverside, CA 92501  
 (951) 955-3900

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<b>To:</b> Internal Revenue Services, ATTN: R. Salcedo	<b>From:</b> Shawana Green
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  Please Comment   
  Please Reply   
  Please Recycle

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Shawana Green  
 Tax Sale Operations



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

# Fax

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

**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

TRANSACTION REPORT

P. 01

AUG-12-2014 TUE 07:41 AM

FOR: RIV CO TREAS TAX COLL 951 955 3990

SEND

DATE START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	M#	DP
AUG-12 07:40 AM	99493895004	42"	1	FAX TX	OK	120	

TOTAL : 42S PAGES: 1



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

# Fax

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

Urgent   
  For Review   
  Please Comment   
  Please Reply   
  Please Recycle

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Shawana Green  
 Tax Sale Operations





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

# Fax

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

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

2<sup>nd</sup> 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

TRANSACTION REPORT

P. 01

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 Lamon St. • Riverside, CA 92501  
(951) 955-3900 Telephone (951) 955-3990

# Fax

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

Urgent   
 For Review   
 Please Comment   
 Please Reply   
 Please Recycle

2<sup>nd</sup> Request

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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 <b>10492</b> (Rev. November 2013)	Department of the Treasury Internal Revenue Service <b>Notice of Federal Taxes Due</b>	Escrow or Docket Number 639-231-014-5
To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County Administrative Center, Attn. Shawna Green		Amount due <u>\$16,004.51</u>

Address (Number, Street, P.O. Box, City, State, Zip code)  
4080 Lemon St, 4<sup>th</sup> 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 2<sup>nd</sup> 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	02/25/2006	\$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 treasurer's 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
-------------------------	-------	-------------------------	----------------------------------

Address (Number, Street, P.O. Box, City, State, Zip code)  
**Internal Revenue Service**  
1545 Market Street, San Francisco, CA 94114

Signature  
Digitally signed by Roy  
Date: 2015.03.17 12:16:45 -07'00'