

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



ITEM: 19.17
(ID # 12478)

MEETING DATE:
Tuesday, October 18, 2022


FROM : TREASURER-TAX COLLECTOR:

SUBJECT: SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 206, Item 393. Last assessed to: Virginia A. Harper, a married woman as her sole and separate property. District 4. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claim from the United States Treasury, Internal Revenue Service for payment of excess proceeds resulting from the Treasurer-Tax Collector's Sealed Bid tax sale associated with parcel 667110027-8;
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$2,060.97 to the County General Fund, 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 9/27/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: October 18, 2022
xc: Tax Collector

Kecia R. Harper
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:	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 Treasurer- Tax Collector conducted the March 30, 2016 Sealed Bid tax sale. The deed conveying title to the purchasers at the auction was recorded May 03, 2016. 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 20, 2016 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 Accurint (people finder) to notify any new addresses that may be listed for our last assessee.
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).

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

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 of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on May 03, 2016.

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

1. Claim from the United States Treasury, Internal Revenue Service based on a Notice of Federal Tax Lien recorded November 17, 2015 as Instrument No. 2015-0503290.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from the United States Treasury, Internal Revenue Service be denied excess proceeds because they were unable to provide an updated statement of monies owed. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$2,060.97 will be transferred to the County General Fund. Supporting documentation has been provided. The Treasurer-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 IRS


Michael C. Thomas

8/15/2022


Steven Atkeson

10/10/2022

CP 2016-393

Form 10492 (Rev. November 2013)	Department of the Treasury — Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket number 667-110-027-8
To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer, or Fiduciary) Don Kent, County of Riverside Treasurer-Tax Collector		Amount due \$ 83,247.12

Address (Number, Street, P.O. Box, City, State, ZIP code)
PO Box 12005, Riverside, CA 92502-2205

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

Name of taxpayer James Gilmartin & Virginia A Harper (xxx-xx)

Address (Number, Street, P.O. Box, City, State, ZIP code)

131 Rock Rd

Glen Rock, NJ 07452

RECEIVED
 2016 JUL 14 PM 1:27
 RIVERSIDE COUNTY
 REAS-TAX COLLECTOR

to the United States of America, the sum of eighty-three thousand, two hundred forty-seven dollars and twelve cents 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 - Income						
12/31/2008	xxx-xx-	04/02/2012	\$4,484.90	\$113.04	\$0.00	\$4,597.94
12/31/2009	xxx-xx-	06/04/2012	\$24,754.93	\$261.20	\$0.00	\$25,016.13
12/31/2010	xxx-xx	06/18/2012	\$24,509.96	\$258.70	\$0.00	\$24,768.66
12/31/2011	xxx-x	11/19/2012	\$28,562.90	\$301.49	\$0.00	\$28,864.39

The total amount above reflects the amount owed as of 03/30/2016

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

By (Name) T. Dinh	Title Group Manager	ID number 1000150831	Telephone number (949) 389-4122
Address (Number, Street, P.O. Box, City, State, ZIP code) Collection Advisory Group 5 24000 Avila Rd. M/S 5905 Laguna Niguel, CA 92677		Signature	

2015-0503290 ✓

11/17/2015 08:00 AM Fee: \$ 25.00

Page 1 of 1

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



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

INTERNAL REVENUE SERVICE ✓
PO BOX 145595, STOP 8420G
CINCINNATI, OH 45250-5585

167						R	A	Exam:	34
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
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For	SIZE	NCOR	SMF	NCHG	T:				

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Form 668 (Y)(c) 1474 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **Notice of Federal Tax Lien** ✓

Area: SMALL BUSINESS/SELF EMPLOYED AREA #2 Serial Number
Lien Unit Phone: (800) 913-6050

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 JAMES GILMARTIN & VIRGINIA A HARPER ✓

Residence 131 ROCK ROAD
GLEN ROCK, NJ 07452-0000 ✓

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	12/31/2008	XXX-XX-	04/02/2012	05/02/2022	18001.53
1040	12/31/2009	XXX-XX-	04/15/2010	05/15/2020	
1040	12/31/2009	XXX-XX-	04/30/2012	05/30/2022	
1040	12/31/2009	XXX-XX-	06/04/2012	07/04/2022	23935.84
1040	12/31/2010	XXX-XX-	06/18/2012	07/18/2022	23773.88
1040	12/31/2011	XXX-XX-	11/19/2012	12/19/2022	27705.11

Place of Filing COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751 Total \$ 93416.36

This notice was prepared and signed at OAKLAND, CA, on this, the 28th day of October, 2015.

Signature *Cheryl Cordaro*
for JOANNE CAPO Title REVENUE OFFICER 22-01-3118
(973) 653-2672

(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



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

Fax

Date: April 6, 2022

To: IRS, Attn: R. Salcedo

From: Maricela Ambriz

Fax: 866-471-2317

Phone: 951-955-3940

Pages: 3

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP206-393)

CC:

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

Please submit updated statement of monies owed to the date of sale **March 30, 2016**.

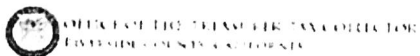
Attached is a copy of the original Notice of Tax Lien and claim submitted for EP 206-393.

Should you have any questions, I may be reached at (951) 955-3940.

Thank you,

Maricela Ambriz

Senior Accounting Assistant
Tax Sale Operations Unit



 * P. 01 *
 * TRANSACTION REPORT *
 * APR-06-2022 WED 02:23 PM *
 * FOR: RIV CO TREAS TAX COLL 951 955 3990 *

 * SEND *
 * DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP *

 * APR-06 02:22 PM 98664712317 1'42" 3 FAX TX OK 109 *

 * TOTAL : 1M 42S PAGES: 3 *



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

Fax

Date: April 6, 2022

To: IRS, Attn: R. Salcedo **From:** Marcela Ambríz

Fax: 866-471-2317 **Phone:** 951-955-3940

Pages: 3 **Fax:** 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP206-393) **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

Please submit updated statement of monies owed to the date of sale March 30, 2016.

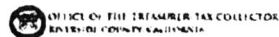
Attached is a copy of the original Notice of Tax Lien and claim submitted for EP 206-393.

Should you have any questions, I may be reached at (951) 955-3940.

Thank you,

Marcela Ambríz

Senior Accounting Assistant
 Tax Sale Operations Unit





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

Fax

Date: May 18, 2022

To: IRS, Attn: R. Salcedo

From: Maricela Ambriz

Fax: 866-471-2317

Phone: 951-955-3336

Pages: 3

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP 206-393)

CC:

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

*****FINAL NOTICE*****

Please submit an updated statement of monies owed (as of the date of sale March 30, 2016).

Attached is a copy of the original Notice of Tax Lien and claim submitted for EP 206-393, PIN# 667110027-8.

Please provide the requested documentation by **June 1, 2022.**

Should you have any questions, I may be reached at (951) 955-3336.

Thank you,

Maricela Ambriz

Senior Accounting Assistant
Tax Sale Operations Unit



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA

MATTHEW JENNINGS
County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer



Melissa Johnson
Assistant Tax Collector

May 18, 2022

INTERNAL REVENUE SERVICE
CEASO ADVISORY GROUP 5
C/O R. SALCEDO
24000 AVILA RD, MS 5905
LAGUNA NIGUEL, CA 92677

Re: PIN 667110027-8
TC 206 Item 393
Date of Sale: March 30, 2016

To Whom It May Concern:

This office is in receipt of your claim for exce

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION
<input type="checkbox"/> Complete items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.	A. Signature X
1. Article Addressed to: INTERNAL REVENUE SERVICE CEASO ADVISORY GROUP 5 C/O R. SALCEDO 24000 AVILA RD, MS 5905 LAGUNA NIGUEL, CA 92677 9590 9402 5872 0038 8056 00	B. Received by (Print Name) C. Is delivery address correct? If YES, enter delivery point ZIP+4. D. Is delivery address restricted? If YES, enter delivery point ZIP+4.
2. Article Number (Transfer from service label) 7016 0340 0000 2072 6091	3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted (over \$500)
PS Form 3811, July 2015 PSN 7530-02-000-9053	

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.

- ___ Copy of a trust/will
- ___ Notarized Statement of different/misspelled
- ___ Original Notarized Authorization for Agent to Collect Excess Proceeds
- ___ Notarized Assignment of Right to Collect Excess Proceeds
- ___ Certified Death Certificate
- ___ Copy of Birth Certificates
- ___ Copy of Marriage Certificate for

- ___ Original Note/Payment Book
- X Updated Statement of Monies Owed (as of date of tax sale)**
- ___ Articles of Incorporation (if applicable Statement by Domestic Stock)
- ___ Court Order Appointing Administrator
- ___ Deed (Quitclaim/Grant etc...)
- ___ Other:

Please send in all **original** documents within 14 days (**June 1, 2022**) 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,

Maricela Ambriz

Sr. Accounting Assistant
Tax Sale Operations/Excess Proceeds
PH: (951) 955-3336/Fax: (951) 955-3990