

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



ITEM: 19.5
(ID # 11178)

MEETING DATE:
Tuesday, February 28, 2023

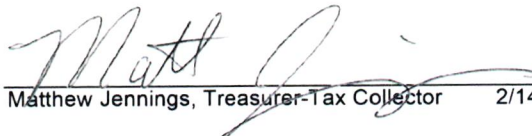
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 207, Item 930. 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 Tax Collector's public auction sale associated with parcel 667120039-0; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$5,131.34 to the County General Fund, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4674.

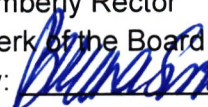
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 2/14/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, 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 Gutierrez
Nays: None
Absent: None
Date: February 28, 2023
xc: Tax Collector

Kimberly 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:	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 Tax Collector conducted the May 24, 2016 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 14, 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 August 10, 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 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).

**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 July 14, 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, and a Notice of Federal Taxes Due received on September 02, 2016.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that claim from the United States Treasury, Internal Revenue Service be denied since the lien was released with Instrument No. 2021-0411279 recorded on July 8, 2021. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$5,131.34 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 IRS


Stephanie Perez, Principal Management Analyst 2/16/2023


Kristine Bell-Valdez, Supervising Deputy County Counsel 1/20/2023

Form **10492**
(Rev. November 2013)

Department of the Treasury-Internal Revenue Service
Notice of Federal Taxes Due

Escrow or Docket Number
APN 667120039-0

To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary)
County of Riverside, Treasurer-Tax Collector

Amount due
\$81,973.70

Address (Number, Street, P.O. Box, City, State, Zip code)
4080 Lemon St., PO BOX 12005
Riverside, CA 92502-2205

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)
JAMES GILMARTIN & VIRGINIA HARPER
131 ROCK ROAD, GLEN ROCK, NJ 07452

to the United States of America, the sum of eighty one thousand, nine hundred seventy three dollars & 70/100
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 12/31/2008	xxx-xx-	04/02/2012	-\$8253.31	\$5208.87	\$3980.50	\$936.06
1040 12/31/2009	xxx-xx-	06/04/2012	\$17,685.12	\$4576.71	\$3514.00	\$25,775.83
1040 12/31/2010	xxx-xx-	06/18/2012	\$18,047.97	\$3845.14	\$3627.74	\$25,520.85
1040 12/31/2011	xxx-xx-	11/19/2012	\$20,871.00	\$3763.22	\$5106.74	\$29,740.96

RECEIVED
2016 SEP -2 PM 4: 31
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

The total amount above reflects the amount owed as of December 29, 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 **United States Treasury** and send it to the Internal Revenue Service at the address below.

Name J. Salcedo	Title LIEN ADVISOR	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
24000 Avila Rd., M/S 5905
Laguna Niguel, CA 92677

Signature


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

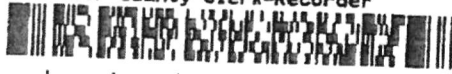
INTERNAL REVENUE SERVICE
PO BOX 145595, STOP 8420G
CINCINNATI, OH 45250-5585

2015-0503290^x

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



1167					R	A	Exam:	34	
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
1	1								
For	SIZE	NCOR	SMF	NCHG	T:				

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

1474 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

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

Serial Number

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	23935.84
1040	12/31/2009	XXX-XX-	06/04/2012	07/04/2022	
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 the 28th day of October, 2015.

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

(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

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

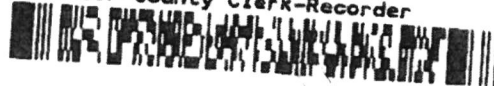
INTERNAL REVENUE SERVICE
PO BOX 145595, STOP 8420G
CINCINNATI, OH 45250-5585

2021-0411279

07/08/2021 11:08 AM Fee: \$ 14.00

Page 1 of 1

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



COURT RECORDING INFORMATION:

Liber
n/a
Page
n/a
UCC No.
n/a
Serial No.
2015-0503290

For Use by Recording Office

420

Form 668 (Z)

(Rev. 10-2000)

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1833

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #2

Serial Number

Lien Unit Phone: (800) 913-6050

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 17, 2015 is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JAMES GILMARTIN & VIRGINIA A HARPER

Residence 131 ROCK ROAD
GLEN ROCK, NJ 07452-0000

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
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1040	12/31/2009	XXX-XX-	04/30/2012	05/30/2022	23935.84
1040	12/31/2009	XXX-XX-	06/04/2012	07/04/2022	
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 23rd day of June, 2021.

Signature

Title
Operations Manager,
Centralized Lien Operation

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Did Not Speak

Riverside County Board of Supervisors Request to Speak

Submit request to Clerk of Board (right of podium), Speakers are entitled to three (3) minutes, subject to Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: JASON HUNTER

Address: RIVERSIDE

City: _____ Zip: _____

Phone #: _____

Date: 2/28/23 Agenda # 19.15

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support Oppose _____ Neutral

0528-002 + 0528-003 SHOULD BE REMOVED FROM RESOLUTION NO. 2023-062 IF CONDITIONS OF GOVT CODE 7267.1 HAVE NOT BEEN MET

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda/Public Comment:

Notwithstanding any other provisions of these rules, a member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. Donated time is not permitted during Public Comment.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin to flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the bottom of the form.

Addressing the Board & Acknowledgement by Chairman:

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman, may result in removal from the Board Chambers by Sheriff Deputies.