

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



ITEM: 19.19
(ID # 24068)

MEETING DATE:
Tuesday, April 30, 2024

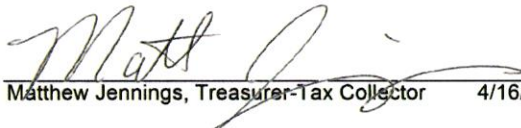
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 215, Item 1808. Last assessed to: Jose G. Servin, a married man as his sole and separate property. District 4. [\$4,329-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 tax sale associated with parcel 723154001; and
2. Authorize and direct the Auditor-Controller to issue a warrant to the Internal Revenue Service in the amount of \$4,329.04, 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 4/16/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Gutierrez 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: April 30, 2024
xc: Tax Collector

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	\$4,329	\$ 0	\$4,329	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	N/A
			For Fiscal Year:	23/24

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 5, 2020 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 15, 2020. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 24, 2020, 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 Internal Revenue Service based on a Notice of Federal Tax Lien recorded November 7, 2018 as Instrument No. 2018-0437127 and a Notice of Federal Tax Lien recorded November 7, 2018 as Instrument No. 2018-0437134.

Pursuant to Section 4675 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 \$4,329.04. 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 IRS

Cesar Bernal
Cesar Bernal, PRINCIPAL MGMT ANALYST

4/19/2024

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel

3/13/2024

Form 10492 (Rev. November 2013)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number Parcel Identification Number 723154001
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside	Amount due <u>174,108.75</u>
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Address (Number, Street, P.O. Box, City, State, Zip code)
4080 Lemon Street, P.O. Box 12005
Riverside CA 92502-2205

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)
JOSE SERVIN & F TELLEZ MADRIGAL
PO BOX 1454, MECCA, CA 92254-1454

to the United States of America, the sum of One Hundred Seventy-Four Thousand, One Hundred Eight Dollars and Seventy-Five 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 12/31/2009		11/08/2010	\$2,271.73	\$1,738.62	\$863.60	\$4,873.95
1040 12/31/2010		01/14/2013	\$3,766.60	\$1,927.36	\$875.00	\$6,568.96
1040 12/31/2012		08/19/2013	\$6,556.04	\$2,519.92	\$1,426.00	\$10,501.96
1040 12/31/2014		04/18/2016	\$96,200.00	\$25,146.49	\$16,669.50	\$138,015.99
1040 12/31/2015		02/13/2017	\$8,271.80	\$1,967.46	\$693.98	\$11,933.24
1040 12/31/2016		09/10/2018	\$1,135.57	\$206.84	\$231.75	\$1,574.16
1040 12/31/2017		06/03/2019	\$513.00	\$65.38	\$82.11	\$640.49

RECEIVED
 2020 JUL 31 PM 2:29
 RIVERSIDE COUNTY
 TREASURY TAX COLLECTOR

The total amount above reflects the amount owed as of 07/29/2020

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. BLUM	Title ADVISOR	ID Number 1000845862	Telephone number (909)388-8193
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Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 290 N. D ST MAIL STOP 4444 SAN BERNARDINO, CA 92401-1734 ATTN: R. BLUM 2797-6723	Signature  R. BLUM
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Recording Requested By Internal Revenue Service. When recorded mail to:

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

2018-0437127

11/07/2018 08:10 AM Fee: \$ 14.00

Page 1 of 1

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



For Optional Use by Recording Office

309

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

1699 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

Serial Number

Lien Unit Phone: (800) 829-3903

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 J G SERVIN & F TELLEZ MADRIGAL

Residence PO BOX 1454
MECCA, CA 92254-1454

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	12/31/2015		02/13/2017	03/15/2027	8785.93

Place of Filing
 COUNTY RECORDER
 RIVERSIDE COUNTY
 RIVERSIDE, CA 92502-0751

Total \$ 8785.93

This notice was prepared and signed at OAKLAND, CA, on this, the 19th day of October, 2018.

Signature *Goran Flach*
 for G.J. CARTER-LOUIS

Title
 ACS SBSE
 (800) 829-3903

27-00-0008

(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)

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

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

2018-0437134

11/07/2018 08:10 AM Fee: \$ 14.00

Page 1 of 1

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



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For Optional Use by Recording Office

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

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Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

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Lien Unit Phone: (800) 829-3903

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Name of Taxpayer J GASPAR SERVIN & FRANCISCA TELLES

Residence PO BOX 1454
MECCA, CA 92254-1454

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	12/31/2009		11/08/2010	12/08/2020	4546.53
1040	12/31/2010		01/14/2013	02/13/2023	5604.62
1040	12/31/2012		08/19/2013	09/18/2023	8960.24
1040	12/31/2014		04/18/2016	05/18/2026	
1040	12/31/2014		07/10/2017	08/09/2027	96687.43

Place of Filing COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751

Total \$ 115798.82

This notice was prepared and signed at OAKLAND, CA, on this, the 19th day of October, 2018.

Signature *G. J. Carter-Louis*
for G. J. CARTER-LOUIS

Title ACS SBSE
(800) 829-3903
27-00-0008

(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)

Giovane Pizano
Assistant Treasurer
January 22, 2024



Melissa Johnson
Assistant Tax Collector

INTERNAL REVENUE SERVICE
ATTN: R. BLUM 2797-6723
290 N. D ST MAILSTOP 4444
SAN BERNARDINO, CA 92401

Re: PIN: 723154001
TC 215 Item 1808
Date of Sale: May 5, 2020

Taxpayer: JOSE SERVIN & F TELLEZ MADRIGAL

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.

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

- Updated Statement of Monies Owed (up to 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 by **February 22, 2024** 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,

Megan Montellano

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

4080 Lemon Street, 4
WWW.CountyTreasurer.org ★

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION
<ul style="list-style-type: none"><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:	B. Received by (Printed Name)
INTERNAL REVENUE SERVICE ATTN: R. BLUM 2797-6723 290 N. D ST MAILSTOP 4444 SAN BERNARDINO, CA 92401	D. Is delivery address different If YES, enter delivery address
 9590 9402 7411 2055 3844 62	3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)
2. Article Number (Transfer from service label)	
7003 2260 0004 1560 7191	
PS Form 3811, July 2020 PSN 7530-02-000-9053	

Form 10492 (Rev. November 2013)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due RECEIVED	Escrow or Docket Number PIN 723154001 TC 215 Item 1808
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside Treasurer - Tax Collector Attn: Excess Proceeds	2021 FEB -5 PM 3:18 RIVERSIDE COUNTY TREAS-TAX COLLECTOR	Amount due \$150,663.68
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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 and Address of Taxpayer)
JOSE SERVIN & F TELLEZ MADRIGAL
PO BOX 1454, MECCA, CA 92254-1454

to the United States of America, the sum of One Hundred Fifty Thousand, Six Hundred Sixty-Three Dollars and Sixty-Eight 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 12/31/2014		07/10/2017	\$96,200.00	\$23,795.19	\$16,669.50	\$136,664.69
1040 12/31/2015		02/13/2017	\$8,271.80	\$1,848.41	\$1,693.98	\$11,814.19
1040 12/31/2016		09/10/2018	\$1,135.57	\$192.06	\$231.75	\$1,559.38
1040 12/31/2017		06/03/2019	\$513.00	\$59.40	\$53.02	\$625.42

The total amount above reflects the amount owed as of 05/05/2020

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.*

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

By (Name) R. BLUM	Title ADVISOR	ID Number 1000845862	Telephone number (909)388-8193
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Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 290 N. D ST MAIL STOP 4444 SAN BERNARDINO, CA 92401-1734 ATTN: R. BLUM 2797-6723	Signature  R. BLUM
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