

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



**ITEM: 19.34
(ID # 24383)**

MEETING DATE:
Tuesday, July 30, 2024

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for the Chapter 8 Tax Sale Agreement, Agreement Number 4483. Last assessed to: Jose L. Ramirez and Patricia Ramirez, husband and wife, as to an undivided 60% interest and Luis Pedro Anaya, a single man, as to an undivided 40% interest, as tenants in common. District 4. [\$3,237-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 Treasurer-Tax Collector's Agreement of Sale associated with parcel 660110024;
2. Deny the claim from Robertson's for payment of excess proceeds resulting from the Treasurer-Tax Collector's Agreement of Sale associated with parcel 660110024;
3. Deny the claim from Jose L. Ramirez for payment of excess proceeds resulting from the Treasurer-Tax Collector's Agreement of Sale associated with parcel 660110024; and
4. Authorize and direct the Auditor-Controller to issue a warrant to the Internal Revenue Service in the amount of \$3,237.37, 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

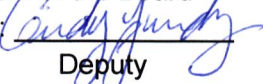

Melissa Johnson, Assistant Tax Collector 7/17/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Perez 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: July 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	\$ 3,237	\$ 0	\$ 3,237	\$ 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:	24/25

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 above-described Chapter 8 Agreement of Sale of delinquent real property, effective June 1, 2021. The deed conveying title to the purchasers at the auction was recorded June 25, 2021. 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 25, 2021 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 three claims for excess proceeds:

1. Claim from the Internal Revenue Service based on a Notice of Federal Tax Lien recorded December 12, 2018 as Instrument No. 2018-0483488.
2. Claim from Robertson's based on an Abstract of Judgment recorded July 24, 2019 as Instrument No. 2019-0276598.
3. Claim from Jose L. Ramirez based on a Grant Deed recorded September 16, 2005 as Instrument No. 2005-0766679.

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 \$3,237.37. Because the amount claimed by the Internal Revenue Service exceeds the amount of excess proceeds available, there are no funds for consideration for the claims from Robertson's and Jose L. Ramirez. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

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

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

ATTACHMENT B. Claim Robertsons

ATTACHMENT C. Claim Ramirez


Cesar Bernal, PRINCIPAL MGMT ANALYST 7/19/2024


Aaron Gettis, Chief of Deputy County Counsel 5/13/2024

Form 10492 (Rev. November 2013)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number 660110024
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) Matthew Jennings, Treasurer – Tax Collector ATTN: Excesses Funds	Amount due \$29,326.63
--	----------------------------------

Address (Number, Street, P.O. Box, City, State, Zip code)
Post Office 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 & PATRICIA RAMIREZ
68345 CONCEPCION ROAD, CATHEDRAL CITY, CA 92234

to the United States of America, the sum of Twenty-Nine Thousand Three Hundred Twenty Six and Sixty Three 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 12/31/2011		05/28/2012	\$1,306.83	\$652.80	\$326.80	\$2,286.43
1040 12/31/2013		07/07/2014	\$2,459.00	\$652.80	\$326.25	\$3,438.05
1040 12/31/2016		06/05/2017	\$4,977.00	\$981.84	\$604.00	\$6,562.84
1040 12/31/2017		09/17/2018	\$6,790.00	\$1,179.22	\$1,244.24	\$9,213.46

RECEIVED
 2021 SEP - 7 PM 4:40
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

The total amount above reflects the amount owed as of 09/02/2021

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. Smith	Title ADVISOR	ID Number 1000333843	Telephone number (909)388-8244
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Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 24000 Avila Road Mail Stop 5905 Laguna Niguel, CA 92677 ATTN: R. Smith 2797-6733	Signature  RON SMITH
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Recording Requested By Internal Revenue Service. When recorded mail to:

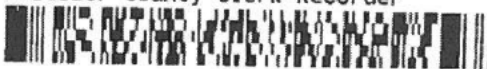
INTERNAL REVENUE SERVICE
PO BOX 145595, STOP 8420G
CINCINNATI, OH 45250-5585

2018-0483488

12/12/2018 02:20 PM Fee: \$ 14.00

Page 1 of 1

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



309

For Optional Use by Recording Office

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
Lien Unit Phone: (800) 829-3903

Serial Number
334608218

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 JOSE & PATRICIA RAMIREZ

Residence 68345 CONCEPCION RD
CATHEDRAL CTY, CA 92234-3666

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	12/31/2010		05/30/2011	06/29/2021	3406.29
1040	12/31/2011		05/28/2012	06/27/2022	1880.06
1040	12/31/2013		07/07/2014	08/06/2024	3326.78
1040	12/31/2016		06/05/2017	07/05/2027	5049.24
1040	12/31/2017		09/17/2018	10/17/2028	7131.22

Place of Filing

COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751

Total \$ 20793.59

This notice was prepared and signed at OAKLAND, CA, on this, the 22nd day of November, 2018.

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

Title ACS SBSE 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)



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

Fax

Date: April 9, 2024

To: IRS

From: Megan Montellano

Fax: 866-471-2317

Phone: 951-955-3336

Pages: 2

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (PIN 660110024) **CC:**

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

*******FINAL REQUEST*******

RE: EP AGR 2021 Item 4483
APN: 660110024
Tax Sale Date: 6/1/2021

We have received your claim on 9/7/2021 for the above referenced file, please see the attached Notice of Federal Taxes Due for your reference.

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.

Updated Statement of Monies Owed (up to the date of tax sale)

Please send in all requested documents within **14 days (April 23, 2024)**.

Thank you,

Megan Montellano

Accounting Technician I
Tax Sale Operations/Excess Proceeds

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

Department of the Treasury-Internal Revenue Service

Notice of Federal Taxes Due

Escrow or Docket Number

APN: 660110024

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

Treasurer-Tax Collector ATTN: Excesses Funds

Amount due

\$25,629.65

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

4080 Lemon St
Riverside, CA 92501

RECEIVED
2024 APR 12 PM 2:14
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)

JOSE & PATRICIA RAMIREZ
68345 CONCEPCION ROAD, CATHEDRAL CITY, CA 92234

to the United States of America, the sum of Twenty-Five Thousand, Six Hundred Twenty-Nine Dollars and Sixty-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 12/31/2013		07/07/2014	\$1,405.47	\$951.04	\$604.00	\$2,960.51
1040 12/31/2016		06/05/2017	\$4,977.00	\$1,122.88	\$1,244.24	\$7,344.12
1040 12/31/2017		09/17/2018	\$6,790.00	\$1,134.51	\$1,657.74	\$9,582.25
1040 12/31/2019		08/17/2020	\$5,188.00	\$139.73	\$415.04	\$5,742.77

The total amount above reflects the amount owed as of 06/01/2021

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

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC AGR ITEM 4483 Parcel Identification Number: 660110024

Assessee: RAMIREZ, JOSE L & PATRICIA & ANAYA, LUIS PEDRO

Situs:

Date Sold: June 1, 2021

Date Deed to Purchaser Recorded: June 25, 2021

Final Date to Submit Claim: June 25, 2022

RECEIVED
2021 OCT 14 PM 4:07
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 5,314.02 from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2019-0276598; recorded on 7/24/19. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

Please see attached "Abstract of Judgment"

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 11 day of October, 2021 at Corona, CA
County, State

Ariel Collica
Signature of Claimant

Ariel Collica - authorized agent
on behalf of Robertson's

Print Name

200 S. Main Street Suite 200
Street Address

Corona CA 92882
City, State, Zip

951-493-6454
Phone Number

ArielG@mmca.com
Email Address

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

Email Address

2019-0276598

07/24/2019 04:05 PM Fee: \$ 105.00

Page 1 of 3

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



RECORDING REQUESTED BY:

ROBERTSON'S

AND WHEN RECORDED MAIL TO:

Robertson's
Attn: Legal
P. O. Box 3600
Corona, CA 92878-3600

080

THIS SPACE FOR RECORDER'S USE ONLY

TITLE: ABSTRACT OF JUDGMENT

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, and State Bar number):

After recording, return to:

Robertson's
200 S. Main St., Ste 200 Corona, CA 92882
(Mailing: P.O. Box 3600 Corona, , CA 92878)

TEL NO.: (951) 493-6454 FAX NO. (optional): (951) 493-6455

E-MAIL ADDRESS (Optional): TarynM@rrmca.com

ATTORNEY FOR JUDGMENT CREDITOR ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE
STREET ADDRESS: 13800 Heacock St. D201 2nd flr
MAILING ADDRESS:
CITY AND ZIP CODE: Moreno Valley 92553
BRANCH NAME: SMALL CLAIMS

FOR RECORDER'S USE ONLY

PLAINTIFF: Robertson's
DEFENDANT: Jose L. Ramirez DBA Ramirez Construction Inc.

CASE NUMBER:
RIS197000

ABSTRACT OF JUDGMENT—CIVIL
AND SMALL CLAIMS Amended

FOR COURT USE ONLY

1. The judgment creditor assignee of record applies for an abstract of judgment and represents the following:
- a. Judgment debtor's Name and last known address

Jose L. Ramirez DBA Ramirez Construction Inc.
 901 S. Coral Tree Dr.
 West Covina, CA 91791
 - b. Driver's license no. [last 4 digits] and state: Unknown
 - c. Social security no. [last 4 digits]: Unknown
 - d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address):
 Jose L. Ramirez DBA Ramirez Construction Inc.
 901 S. Coral Tree Dr., West Covina, CA 91791

- 2. Information on additional judgment debtors is shown on page 2.
- 3. Judgment creditor (name and address):
 Robertson's
 200 S. Main St., Ste 200, Corona, CA 92882
- 4. Information on additional judgment creditors is shown on page 2.
- 5. Original abstract recorded in this county:
 - a. Date:
 - b. Instrument No.:

Date: June 21, 2019

Taryn Moore
(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

- 6. Total amount of judgment as entered or last renewed:
\$ 5,314.02
- 7. All judgment creditors and debtors are listed on this abstract.
- 8. a. Judgment entered on (date): May 26, 2009
 b. Renewal entered on (date): May 8, 2019
- 9. This judgment is an installment judgment.
- 10. An execution lien attachment lien is endorsed on the judgment as follows:
 - a. Amount: \$
 - b. In favor of (name and address):
- 11. A stay of enforcement has
 - a. not been ordered by the court.
 - b. been ordered by the court effective until (date):
- 12. a. I certify that this is a true and correct abstract of the judgment entered in this action.
 b. A certified copy of the judgment is attached.

[SEAL]



This abstract issued on (date):
JUL 08 2019

Clerk, by Taryn Moore, Deputy

PLAINTIFF: Robertson's
DEFENDANT: Jose L. Ramirez DBA Ramirez Construction Inc.

COURT CASE NO
RIS197000

NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:

13. Judgment creditor (name and address):

14. Judgment creditor (name and address):

15. Continued on Attachment 15.

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS:

16. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
Social security no. [last 4 digits]: Unknown
Summons was personally served at or mailed to (address):

17. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
Social security no. [last 4 digits]: Unknown
Summons was personally served at or mailed to (address):

18. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
Social security no. [last 4 digits]: Unknown
Summons was personally served at or mailed to (address):

19. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
Social security no. [last 4 digits]: Unknown
Summons was personally served at or mailed to (address):

20. Continued on Attachment 20.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

RECEIVED

To: Matthew Jennings, Treasurer-Tax Collector

2022 MAY -4 AM 9:11

Re: Claim for Excess Proceeds

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

TC: AGR Item # 4483 Parcel Identification Number: 660110024

Assessee: RAMIREZ, JOSE L & PATRICIA & ANAYA, LUIS PEDRO

Situs:

Date Sold: June 1, 2021

Date Deed to Purchaser Recorded: June 25, 2021

Final Date to Submit Claim: June 25, 2022

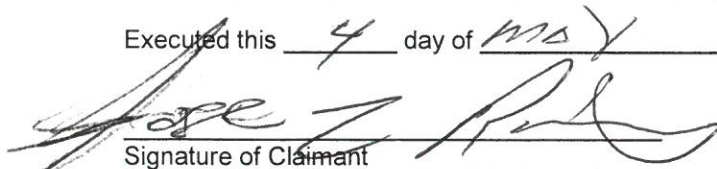
I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ _____ from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. _____; recorded on _____. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

If the property is held in Joint Tenancy, the tax sale process has severed this Joint Tenancy, and all Joint Tentants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 4 day of MAY, 2022 at 4:30 _____
County, State


Signature of Claimant

Signature of Claimant

JOSE L. RAMIREZ
Print Name

Print Name

678 BUNDY WAY
Street Address

Street Address

CORONA CA 92882
City, State, Zip

City, State, Zip

(310) 678-4984
Phone Number

Phone Number

RECORDING REQUESTED BY:
New Century Title Company - Riverside Title

ORDER NO.: 2354446
ESCROW NO.: 33050322-GS

AND WHEN RECORDED MAIL TO:
Jose Ramirez
Patricia Ramirez
30989 Avenida Juarez
Cathedral City, CA 92234

A.P.N. 660-110-024
TRA: 001-

DOC # 2005-0766679

09/16/2005 08:00A Fee:35.00
Page 1 of 4 Doc T Tax Paid
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MSC
			4				1		
									W
A	R	L				COPY	LONG	REFUND	NCHG EXAM

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) that documentary transfer tax is \$220.00 (County) \$.00 (City)
 computed on full value of property conveyed, or
 computed on full value less liens or encumbrances remaining at time of sale
 Unincorporated Area



FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Raul De La Torre, a single man

hereby GRANT(S) to

Jose L. Ramirez and Patricia Ramirez, husband and wife, as to an undivided 60% interest and Luis Pedro Anaya, a single man, as to an undivided 40% interest, as tenants in common the following described real property in the Unincorporated Area, County of Riverside, State of California:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

Dated: April 27, 2005

STATE OF CALIFORNIA

COUNTY OF Riverside

On May 19, 2005 before me Robin McCormick, Notary Public

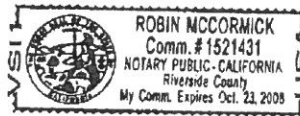
Personally appeared Raul De La Torre

Raul De La Torre
Raul De La Torre

Personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Robin McCormick



(This area for official notary seal)

CERTIFICATION

Under the provisions of Government Code 27361.71 I certify under the penalty of perjury that the following is a true copy of illegible wording found in the attached document.

(Print or Type the page number(s) and Wording below) :

" See Attached Document For Clarity "

Jose L. RAMIREZ AND PATRICIA RAMIREZ, husband AND wife, AS TO AN UNDIVIDED 60% INTEREST AND LUIS PEDRO ANAYA, A SINGLE MAN, AS TO AN UNDIVIDED 40% INTEREST, AS TENANTS IN COMMON.

DATE :

9.16.05

SIGNATURE :

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, written over a horizontal line.

Government Code 27361.7

*I certify under penalty of perjury that the notary seal
On the document to which this statement is attached
reads as follows:*

Name of notary: Robin McCormick

Commission no. 1521431

Date commission expires: Oct 23, 2008

County: Riverside

By: 

Date: 9-15-08

EXHIBIT "A"

PARCEL 1:

THE NORTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SAN BERNARDINO MERIDIAN, ACCORDING TO THE OFFICIAL PLAT THEREOF.

EXCEPT AN UNDIVIDED ONE-HALF OF ALL OIL AND MINERAL RIGHTS, WITHOUT THE RIGHT TO ENTER UPON THE SURFACE OF SAID LAND TO PROSPECT FOR OR DEVELOP AND PRODUCE SAID OIL AND MINERALS, AS RESERVED BY PETER L. STENDERUP IN DEEDS RECORDED DECEMBER 20, 1955 IN BOOK 1836, PAGES 91 AND 94 OF OFFICIAL RECORDS.

PARCEL 2:

ALL EASEMENTS RIGHTS RESERVED BY THE GRANTORS OF THAT CERTAIN GRANT OF EASEMENTS FROM J. NORMAN ACOFF AND SOPHIE C. ACOFF DATED DECEMBER 17, 1970 AND RECORDED DECEMBER 17, 1970 AS INSTRUMENT NO. 126665 IN THE OFFICE OF THE COUNTY RECORDER, RIVERSIDE COUNTY.