

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



ITEM: 19.30
(ID # 24412)

MEETING DATE:

Tuesday, September 17, 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 1784. Last assessed to: Julian Decierdo, Jr. and Lourdes Molina Decierdo, husband and wife as joint tenants. District 4. [\$10,018-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the State of California, Franchise Tax Board for Lourdes M. Decierdo for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 675343013;
2. Approve the claim from the State of California, Franchise Tax Board for Julian Decierdo for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 675343013;
3. Deny the claim from the United States Treasury- Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 675343013;
4. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board for Lourdes M. Decierdo in the amount of \$633.23 and to the State of California, Franchise Tax Board for Julian Decierdo in the amount of \$9,384.89, 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: and
5. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$5,249.61 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.


ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 9/3/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington, Perez and Gutierrez
Nays: None
Absent: Spiegel
Date: September 17, 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	\$ 10,018	\$ 0	\$ 10,018	\$ 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 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.

Revenue and Taxation Code Section 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 Section 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 assessees through the County's Property Tax System for any additional addresses.
3. Used Accurant (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 Section 4676 (b).

According to Revenue and Taxation Code Section 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

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

expiration of the one year following the recordation of the Tax Collector's Deed to the Purchaser, which was recorded on July 15, 2020.

The Treasurer-Tax Collector has received three claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board for Lourdes M. Decierdo based on a Notice of State Tax Lien recorded April 3, 2017 as Instrument No. 2017-0131565.
2. Claim from the State of California, Franchise Tax Board for Julian Decierdo based on a Notice of State Tax Lien recorded January 17, 2020 as Instrument No. 2020-0024880.
3. Claim from the United States Treasury- Internal Revenue Service based on a Notice of Federal Tax Lien recorded December 19, 2011 as Instrument No 2011-0560876.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board for Lourdes M. Decierdo be awarded excess proceeds in the amount of \$633.23 and the State of California, Franchise Tax Board for Julian Decierdo be awarded excess proceeds in the amount of \$9,384.89. The claim from the United States Treasury- Internal Revenue Service be denied since the tax years secured by their lien are no longer owed. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$5,249.61 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 claimants by certified mail.

Impact on Residents and Businesses

Excess proceeds will be released to a lienholder of the property and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTBL

ATTACHMENT B. Claim FTBJ

ATTACHMENT C. Claim IRS


Cesar Bernal, PRINCIPAL MGMT ANALYST 9/4/2024


Aaron Gettis, Chief of Deputy County Counsel 3/26/2024



STATE OF CALIFORNIA
 FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

Notice Date: August 5, 2020

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:ST:DECIERDO

JON CHRISTENSEN, TREASURER - TAX
 COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

TREASURER-TAX COLLECTOR

AUG 10 2020

RECEIVED

Parcel ID : 675343013 TC: 215 Item: 1784
 Taxpayer : LOURDES M DECIERDO
 FTB Account Number:

I, Johanna Hanson, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 5, 2020.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of LOURDES M DECIERDO, Account Number

A perfected and enforceable state tax lien arose upon all real property of LOURDES M DECIERDO, pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$651.70 as of May 5, 2020.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact San Tuong of this department at (916) 845-7555.

Johanna Hanson, Supervisor
 Collection Advisory Team

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest and costs owed by the taxpayer are as follows:

LOURDES M DECIERDO
Parcel ID : 675343013 TC: 215 Item: 1784

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$260.00	\$200.00	\$132.61	\$78.00	\$18.91	\$651.70	
Total Liened	\$260.00	\$200.00	\$132.61	\$78.00	\$18.91	\$651.70	*

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$0.00	\$0.00	\$8.28	\$0.00	\$0.00	\$8.28	
2016	\$2,465.00	\$1,232.50	\$537.74	\$93.00	\$0.00	\$4,328.24	
2017	\$4,087.00	\$2,043.50	\$670.98	\$93.00	\$0.00	\$6,894.48	
Total Un-Liened	\$6,552.00	\$3,276.00	\$1,217.00	\$186.00	\$0.00	\$11,231.00	**

Additional interest and penalties accrue until paid in full.

*Balance reflects the secured delinquent amount as of the date of the tax default sale that was subject to a filed or recorded Notice of State Tax Lien prior to the tax default sale on May 5, 2020.

**Balances reflect the delinquent amounts as of the date of this certificate that were not subject to a filed or record Notice of State Tax Lien prior to the tax default sale on May 5, 2020.

The following Notice of State Tax Lien has been recorded or filed:

Certificate No. 17080648174 recorded in the office of the county recorder of Riverside County on April 3, 2017, for the tax years 2011, 2012 and 2013, under Instrument No. 2017-0131565.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest and costs.

IN WITNESS WHEREOF, the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto dully authorized.

Dated: August 5, 2020

(Seal)

FRANCHISE TAX BOARD
of the State of California

By 
San Tuong, Advisor
(916) 845-7555

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

2017-0131565

04/03/2017 09:00 AM Fee: \$ 0.00

Page 1 of 1

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



134

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 17080648174

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer(s) as follows:

Name of Taxpayer(s) : LOURDES M DECIERDO

FTB Account Number

Social Security Number(s) :

Last Known Address : 78 CALLE MANZANITA
: RANCHO MIRAGE CA 92270-4140

For Taxable Years : 2013,2012,2011

Total Lien Amount * : \$3,134.29

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

Dated: 03/21/17

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

*Additional interest is accruing at the rate prescribed by law.

Giovane Pizano
Assistant Treasurer
January 9, 2024



Melissa Johnson
Assistant Tax Collector

State of California
Franchise Tax Board
Collection Advisory Team, MS A-240
PO Box 2952
Sacramento, CA 95812

Re: PIN: 675343013
TC 215 Item 1784
Date of Sale: May 5, 2020

Taxpayer: Lourdes M. Decierdo
Account

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 8, 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

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION	
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature X	
1. Article Addressed to: STATE OF CALIFORNIA FRANCHISE TAX BOARD COLLECTION ADVISORY TEAM, M/S A-240 PO BOX 2952 SACRAMENTO, CA 95812		B. Received by (Printed Name) D. Is delivery address different from the address on the label? If YES, enter delivery address:	
2. Article Number (Transfer from service label) 7003 2260 0004 1560 6798		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 <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

RECEIVED

Notice Date: January 22, 2024

2024 JAN 30 AM 7:54

CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR In Reply Refer To:
 624:KP: DECIERDO

**RIVERSIDE COUNTY TREASURER - TAX
 COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205**

Reference Number : 675343013 TC: 215 Item: 1784
 Taxpayer : LOURDES M DECIERDO
 FTB Account Number:

I, Kelle Porter, am employed by the State of California, Franchise Tax Board (FTB) as an Advisor with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale on MAY 5, 2020.

The claim is based on the fact that FTB was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of LOURDES M DECIERDO, Account Numbe

A perfected and enforceable state tax lien arose upon all real property of LOURDES M DECIERDO pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$10,018.12, as of MAY 5, 2020.

I declare under penalty of perjury under the laws of the State of California that the foregoing and the attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Kelle Porter of this department at (916) 845-7013.

Kelle Porter, Advisor
 Collection Advisory Team

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest, and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest, and costs owed by the taxpayer are as follows:

LOURDES M DECIERDO
675343013 TC: 215 Item: 1784

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$260.00	\$200.00	\$130.67	\$78.00	\$35.44	\$633.23	
2017	\$5,935.00	\$2,505.50	\$831.39	\$113.00	\$0.00	\$9,384.89	
Total Liened	\$6,195.00	\$2,705.50	\$962.06	\$191.00	\$35.44	\$10,018.12	(*)

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2012	\$0.00	\$0.00	\$95.49	\$0.00	\$0.00	\$95.49	
2017	\$0.00	\$0.00	\$1,576.89	\$0.00	\$0.00	\$1,576.89	
2018	\$1,688.00	\$422.00	\$505.92	\$0.00	\$0.00	\$2,615.92	
2019	\$2,122.00	\$596.50	\$428.39	\$0.00	\$0.00	\$3,146.89	
2020	\$3,919.00	\$635.59	\$299.34	\$20.00	\$1,850.00	\$3,023.93	
2021	\$2,151.00	\$269.50	\$110.67	\$0.00	\$1,169.00	\$1,362.17	
2022	\$1,601.00	\$137.07	\$22.15	\$0.00	\$0.00	\$1,760.22	
Total Un-Liened	\$11,481.00	\$2,060.66	\$3,038.85	\$20.00	\$3,019.00	\$13,581.51	(**)

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on MAY 5, 2020.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or record Notice of State Tax Lien prior to the trustee's sale on MAY 5, 2020.

The following Notices of State Tax Lien have been recorded or filed:

Certificate No. 17080648174 recorded in the office of the county recorder of Riverside County on April 3, 2017, for the tax years 2011, 2012 and 2013, under Instrument No. 2017-0131565.

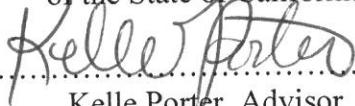
Certificate No. 20017362969 recorded in the office of the county recorder of Riverside County on January 17, 2020, for the tax years 2016 and 2017, under Instrument No. 20200024880.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest, and costs.

IN WITNESS WHEREOF, the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto dully authorized.

Dated: January 22, 2024

(Seal)

FRANCHISE TAX BOARD
of the State of California
By 
Kelle Porter, Advisor
(916) 845-7013



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

Notice Date: August 5, 2020

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:ST:DECIERDO

RECEIVED
 2020 AUG 12 11:11:13
 RIVERSIDE-UC-CPD
 TREAS-TAX COLLECTOR

JON CHRISTENSEN, TREASURER - TAX
 COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

Parcel ID : 675343013 TC: 215 Item: 1784
 Taxpayer : JULIAN DECIERDO
 FTB Account Number:

I, Johanna Hanson, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 5, 2020.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of JULIAN DECIERDO, Account Number

A perfected and enforceable state tax lien arose upon all real property of JULIAN DECIERDO, pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$4,792.44 as of May 5, 2020.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact San Tuong of this department at (916) 845-7555.

Johanna Hanson, Supervisor
 Collection Advisory Team

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest and costs owed by the taxpayer are as follows:

JULIAN DECIERDO
Parcel ID: 675343013 TC: 215 Item: 1784

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2016	\$1,169.00	\$584.50	\$239.19	\$401.00	\$105.29	\$2,288.40	
2017	\$1,456.00	\$728.00	\$207.04	\$113.00	\$0.00	\$2,504.04	
Total Liened	\$2,625.00	\$1,312.50	\$446.23	\$514.00	\$105.29	\$4,792.44	*

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the tax default sale that was subject to a filed or recorded Notice of State Tax Lien prior to the tax default sale on May 5, 2020.

The following Notice of State Tax Lien has been recorded or filed:

Certificate No. 20017362969 recorded in the office of the county recorder of Riverside County on January 17, 2020, for the tax years 2016 and 2017, under Instrument No. 2020-0024880.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest and costs.

IN WITNESS WHEREOF, the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto dully authorized.

Dated: August 5, 2020

(Seal)

FRANCHISE TAX BOARD
of the State of California

By 
San Tuong, Advisor
(916) 845-7555

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2020-0024880

01/17/2020 12:34 PM Fees: \$0.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Peter Aldana

Assessor-County Clerk-Recorder

**This document was electronically submitted
to the County of Riverside for recording**
Received by: TERESA #134



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 20017362969

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer(s) as follows:

Name of Taxpayer(s) : JULIAN DECIERDO

FTB Account Number :

Social Security Number(s) :

Last Known Address : 78 CALLE MANZANITA
: RANCHO MIRAGE CA 92270-4140

For Taxable Years : 2017,2016

Total Lien Amount * : \$4,736.53

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

Dated: 01/17/20

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Gozel G Brunett*

Authorized facsimile signature.

*Additional interest is accruing at the rate prescribed by law.

Giovane Pizano
Assistant Treasurer
June 6, 2024



Melissa Johnson
Assistant Tax Collector

State of California
Franchise Tax Board
Collection Advisory Team, MS A-240
PO Box 2952
Sacramento, CA 95812

Re: PIN: 675343013
TC 215 Item 1784
Date of Sale: May 5, 2020

Taxpayer: Julian Decierdo
Account: [REDACTED]

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 **July 6, 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 Montella

Accounting Technician I
Tax Sale Operations/Excess Pro
PH: (951) 955-3336/Fax: (951) 955-3337

4080 Le
WWW.CountyT

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY																																				
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature X																																				
1. Article Addressed to: STATE OF CALIFORNIA FRANCHISE TAX BOARD COLLECTION ADVISORY TEAM, M/S A-240 PO BOX 2952 SACRAMENTO, CA 95812  9590 9402 7411 2055 3971 03	B. Received by (Printed Name) D. Is delivery address different from item A? If YES, enter delivery address below																																				
2. Article Number (Transfer from service label) 7003 2260 0004 1554 6469	3. Service Type <table border="0"> <tr><td><input type="checkbox"/> Adult Signature</td><td><input type="checkbox"/> F</td></tr> <tr><td><input type="checkbox"/> Adult Signature Restricted Delivery</td><td><input type="checkbox"/> F</td></tr> <tr><td><input type="checkbox"/> Certified Mail®</td><td><input type="checkbox"/> C</td></tr> <tr><td><input type="checkbox"/> Certified Mail Restricted Delivery</td><td><input type="checkbox"/> C</td></tr> <tr><td><input type="checkbox"/> Collect on Delivery</td><td><input type="checkbox"/> C</td></tr> <tr><td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td><td><input type="checkbox"/> F</td></tr> <tr><td><input type="checkbox"/> Registered Mail</td><td><input type="checkbox"/> R</td></tr> <tr><td><input type="checkbox"/> Registered Mail Restricted Delivery</td><td><input type="checkbox"/> R</td></tr> <tr><td><input type="checkbox"/> Signature Required</td><td><input type="checkbox"/> S</td></tr> <tr><td><input type="checkbox"/> Signature Restricted Delivery</td><td><input type="checkbox"/> S</td></tr> <tr><td><input type="checkbox"/> Insured Mail</td><td><input type="checkbox"/> I</td></tr> <tr><td><input type="checkbox"/> Insured Mail Restricted Delivery</td><td><input type="checkbox"/> I</td></tr> <tr><td><input type="checkbox"/> Signature Mail</td><td><input type="checkbox"/> S</td></tr> <tr><td><input type="checkbox"/> Signature Mail Restricted Delivery</td><td><input type="checkbox"/> S</td></tr> <tr><td><input type="checkbox"/> Registered Mail™</td><td><input type="checkbox"/> R</td></tr> <tr><td><input type="checkbox"/> Registered Mail™ Restricted Delivery</td><td><input type="checkbox"/> R</td></tr> <tr><td><input type="checkbox"/> Signature Mail™</td><td><input type="checkbox"/> S</td></tr> <tr><td><input type="checkbox"/> Signature Mail™ Restricted Delivery</td><td><input type="checkbox"/> S</td></tr> </table>	<input type="checkbox"/> Adult Signature	<input type="checkbox"/> F	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> F	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> C	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> C	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> C	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> F	<input type="checkbox"/> Registered Mail	<input type="checkbox"/> R	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> R	<input type="checkbox"/> Signature Required	<input type="checkbox"/> S	<input type="checkbox"/> Signature Restricted Delivery	<input type="checkbox"/> S	<input type="checkbox"/> Insured Mail	<input type="checkbox"/> I	<input type="checkbox"/> Insured Mail Restricted Delivery	<input type="checkbox"/> I	<input type="checkbox"/> Signature Mail	<input type="checkbox"/> S	<input type="checkbox"/> Signature Mail Restricted Delivery	<input type="checkbox"/> S	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> R	<input type="checkbox"/> Registered Mail™ Restricted Delivery	<input type="checkbox"/> R	<input type="checkbox"/> Signature Mail™	<input type="checkbox"/> S	<input type="checkbox"/> Signature Mail™ Restricted Delivery	<input type="checkbox"/> S
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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM, MS A-240
PO BOX 2952
SACRAMENTO CA 95812-2952

Notice Date: July 1, 2024

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
624:KP:DECIEDRO

**RIVERSIDE COUNTY TREASURER
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205**

Parcel Number : 675343013 TC: 215 Item: 1784
Taxpayer : JULIAN DECIEDRO
FTB Account Number: [REDACTED]

I, Kelle Porter, am employed by the State of California, Franchise Tax Board (FTB) as an Advisor with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale on MAY 5, 2020.

The claim is based on the fact that FTB was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of JULIAN DECIEDRO, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of JULIAN DECIEDRO pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$9,384.89, as of MAY 5, 2020.

I declare under penalty of perjury under the laws of the State of California that the foregoing and the attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Kelle Porter of this department at (916) 845-7013.

Kelle Porter, Advisor
Collection Advisory Team

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest, and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest, and costs owed by the taxpayer are as follows:

JULIAN DECIERDO
PARCEL ID: 675343013
TC: 215 ITEM: 1784

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2017	\$5,935.00	\$2,505.50	\$831.39	\$113.00	\$0.00	\$9,384.89
Total Liened	\$5,935.00	\$2,505.50	\$831.39	\$113.00	\$0.00	\$9,384.89 (*)

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2017	\$0.00	\$0.00	\$1,916.41	\$0.00	\$0.00	\$1,916.41
2018	\$1,688.00	\$422.00	\$587.79	\$0.00	\$0.00	\$2,697.79
2019	\$2,122.00	\$596.50	\$526.88	\$0.00	\$0.00	\$3,245.38
2020	\$3,919.00	\$687.32	\$381.22	\$20.00	\$1,850.00	\$3,157.54
2021	\$2,151.00	\$269.50	\$153.30	\$0.00	\$1,169.00	\$1,404.80
2022	\$1,601.00	\$177.09	\$76.50	\$0.00	\$0.00	\$1,854.59
Total Un-Liened	\$11,481.00	\$2,152.41	\$3,642.10	\$20.00	\$3,019.00	\$14,276.51 (**)

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on MAY 5, 2020.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or record Notice of State Tax Lien prior to the trustee's sale on MAY 5, 2020.

The following Notices of State Tax Lien have been recorded or filed:

Certificate No. 20017362969 recorded in the office of the county recorder of Riverside County on January 17, 2020, for the tax years 2016 and 2017, under Instrument No. 20200024880.

Certificate No. 23108308136 recorded in the office of the county recorder of Riverside County on April 19, 2023, for the tax years 2018, 2019, and 2020, under Instrument No. 2023-0111444.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest, and costs.

IN WITNESS WHEREOF, the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto dully authorized.

Dated: July 1, 2024

(Seal)

FRANCHISE TAX BOARD
of the State of California
By 
Kelle Potter, Advisor
(916) 845-7013

Form 10492 (Rev. November 2013)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number 675343013 TC 215 ITEM 1784
To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) COUNTY OF RIVERSIDE		Amount due <u>\$42,418.90</u>

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

JON CHRISTENSEN, TREASURER TAX COLLECTOR
RIVERSIDE CA 92502

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

JULIAN & LOURDES DECIERDO
78 CALLE MANZANITA, RANCHO MIRAGE, CA 92270

to the United States of America, the sum of Forty-Two Thousand Four Hundred Eighteen dollars and Ninety 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 12/31/2008		03/21/2011	\$11,720.34	\$845.48	\$0.00	\$12,565.82
1040 12/31/2009		07/20/2015	\$3,355.32	\$242.05	\$0.00	\$3,597.37
1040 12/31/2010		07/06/2015	\$5,185.74	\$374.08	\$0.00	\$5,559.82
1040 12/31/2011		07/20/2015	\$6,083.86	\$438.87	\$0.00	\$6,522.73
1040 12/31/2012		07/06/2015	\$1,708.93	\$123.28	\$0.00	\$1,832.21
1040 12/31/2013		10/19/2015	\$7,577.81	\$546.64	\$0.00	\$8,124.45
1040 12/31/2014		02/27/2017	\$1,483.38	\$107.00	\$0.00	\$1,590.38
1040 12/31/2015		06/17/2019	\$2,409.05	\$173.78	\$43.29	\$2,626.12

The total amount above reflects the amount owed as of 07/15/2021

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) A. LONGO	Title ADVISOR	ID Number 1000981164	Telephone number (909)388-8313
-----------------------	------------------	-------------------------	-----------------------------------

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

Internal Revenue Service
24000 AVILA RD M/S 5905
LAGUNA NIGUEL CA 92677
ATTN: A. LONGO 2797-6726

Signature



A. LONGO

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

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

DOC # 2011-0560876
12/19/2011 02:40P Fee:15.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



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027
027

For Optional Use by Recording Office

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

1018 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
833469111

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 JULIAN DECIERDO

Residence 78 CALLE MANZANITA
RANCHO MIRAGE, CA 92270-4140

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	12/31/2006		03/29/2010	04/28/2020	44959.51
1040	12/31/2007		03/29/2010	04/28/2020	13243.10
1040	12/31/2008		03/21/2011	04/20/2021	7936.01

Place of Filing COUNTY RECORDER RIVERSIDE COUNTY RIVERSIDE, CA 92502-0751	Total \$	66138.62
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This notice was prepared and signed at OAKLAND, CA, on this, the 01st day of December, 2011.

Signature for MICHAEL W. COX		Title ACS SBSE (800) 829-3903	27-00-0008
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(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 31, 2024



Melissa Johnson
Assistant Tax Collector

Internal Revenue Service
ATTN: A. Longo 2797-6726
2400 Avila Rd M/S 5905
Laguna Niguel, CA 92677

Re: PIN: 675343013
TC 215 Item 1784
Date of Sale: May 5, 2020

Taxpayer: Julian & Lourdes Decierdo

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 **March 2, 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,

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

4080 Lemon Street, 4TH
WWW.CountyTreasurer.org ★ (951) 955-3336

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Internal Revenue Service
ATTN: A. Longo 2797-6726
2400 Avila Rd M/S 5905
Laguna Niguel, CA 92677



9590 9402 7411 2055 4046 58

2. Article Number (Transfer from service label)

7022 3330 0000 1780 7128

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION

- A. Signature
X
- B. Received by (Printed Name)
- D. Is delivery address different from the return address? If YES, enter delivery address

- 3. Service Type
 - Adult Signature
 - Adult Signature Restricted Delivery
 - Certified Mail®
 - Certified Mail Restricted Delivery
 - Collect on Delivery
 - Collect on Delivery Restricted Delivery
 - Insured Mail
 - Insured Mail Restricted Delivery (over \$500)

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

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

Escrow or Docket Number
075343013/TC 215 Item 1784

RECEIVED

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

Amount due
84,082.09

2024 FEB 20 11:2:27

Address (Number, Street, P.O. Box, City, State, Zip code)
4080 Lemon Street
Riverside, CA 92502

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)
JULIAN & LOURDES M DECIERDO
78 CALLE MANZANITA, RANCHO MIRAGE, CA 92270-4140786

to the United States of America, the sum of Eight-four thousand eighty two dollars and nine 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		07/20/2015	\$3,510.55	\$637.28	\$0.00	\$4,147.83
1040 12/31/2010		07/06/2015	\$5,425.65	\$984.92	\$0.00	\$6,410.57
1040 12/31/2011		07/20/2015	\$6,365.32	\$1,155.49	\$0.00	\$7,520.81
1040 12/31/2012		07/06/2015	\$1,787.99	\$324.58	\$0.00	\$2,112.57
1040 12/31/2013		10/19/2015	\$7,928.38	\$1,439.25	\$0.00	\$9,367.63
1040 12/31/2014		02/27/2017	\$1,552.00	\$281.73	\$0.00	\$1,833.73
1040 12/31/2015		08/17/2019	\$2,563.79	\$465.39	\$0.00	\$3,029.18
1040 12/31/2017		08/08/2022	\$32,247.09	\$3,599.59	\$0.00	\$35,846.68
1040 12/31/2018		08/15/2022	\$12,807.86	\$1,416.05	\$432.56	\$14,656.47
1040 12/31/2019		09/13/2021	\$8,890.64	\$1,253.18	\$1,439.46	\$11,583.28
1040 12/31/2020		11/15/2021	\$2,974.33	\$420.78	\$586.52	\$3,981.63
1040 12/31/2021		06/05/2023	\$5,088.59	\$279.79	\$0.00	\$5,368.38

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.*

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) JASON WADE	Title ADVISOR	ID Number 1000342387	Telephone number (615)250-5360
-------------------------	------------------	-------------------------	-----------------------------------

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

Internal Revenue Service
801 BROADWAY, MS 19
NASHVILLE, TN 37203-3816
ATTN: JASON WADE 2797-6724

Signature

JASON WADE

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

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

Escrow or Docket Number
675343013/TC215 Item 1784

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

Amount due
_ 16,946.39

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

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)
JULIAN & LOURDES M DECIERDO
78 CALLE MANZANITA, RANCHO MIRAGE, CA 92270-4140786

to the United States of America, the sum of Sixteen thousand nine hundred forty six dollars and thirty-nine 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 12/31/2022		09/04/2023	\$9,532.00	\$0.00	\$0.00	\$9,532.00
CIVPEN 03/31/2016		08/01/2022	\$1,417.07	\$0.00	\$0.00	\$1,417.07
CIVPEN 06/30/2016		08/01/2022	\$1,452.50	\$0.00	\$0.00	\$1,452.50
CIVPEN 09/30/2016		08/01/2022	\$1,488.80	\$0.00	\$0.00	\$1,488.80
CIVPEN 12/31/2016		08/01/2022	\$1,526.02	\$0.00	\$0.00	\$1,526.02
CIVPEN 12/31/2019		08/01/2022	\$765.00	\$0.00	\$0.00	\$765.00
CIVPEN 03/31/2020		08/01/2022	\$765.00	\$0.00	\$0.00	\$765.00

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) JASON WADE	Title ADVISOR	ID Number 1000342387	Telephone number (615)250-5360
-------------------------	------------------	-------------------------	-----------------------------------

Address (Number, Street, P.O. Box, City, State, Zip code)
Internal Revenue Service
801 BROADWAY, MS 19
NASHVILLE, TN 37203-3816
ATTN: JASON WADE 2797-6724

Signature

JASON WADE