

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



**ITEM: 19.22
(ID # 25165)**

MEETING DATE:
Tuesday, October 29, 2024

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 297. Last assessed to: Martin Ruiz and Veronica Ruiz, Husband and Wife, as Joint Tenants. District 1. [\$55,362-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the United States Treasury-Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 376042006;
2. Approve the claim from Martin DeJesus Ruiz AKA Martin Ruiz, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 376042006;
3. Approve the claim from Veronica Ruiz, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 376042006; and
4. Authorize and direct the Auditor-Controller to issue a warrant to the United States Treasury-Internal Revenue in the amount of \$23,989.05, to Martin DeJesus Ruiz AKA Martin Ruiz in the amount of \$15,686.63, and to Veronica Ruiz in the amount of \$15,686.63, 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 10/15/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, 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: October 29, 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	\$ 55,362	\$ 0	\$ 55,362	\$ 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 April 26, 2022 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 7, 2022. 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 19, 2022 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 United States Treasury-Internal Revenue, based on a Notice of Federal Tax Lien recorded January 14, 2019 as Instrument No. 2019-0013849.
2. Claim from Martin DeJesus Ruiz AKA Martin Ruiz based on a Grant Deed recorded July 3, 2012 as Instrument No. 2012-0310308.
3. Claim from Veronica Ruiz based on a Grant Deed recorded July 3, 2012 as Instrument No. 2012-0310308.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the United States Treasury-Internal Revenue be awarded excess proceeds in the amount of \$23,989.05, Martin DeJesus Ruiz AKA Martin Ruiz be awarded excess proceeds in the amount of \$15,686.63, and Veronica Ruiz be awarded excess proceeds in the amount of \$15,686.63. 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 and the last assessee of the property.

ATTACHMENTS (if any, in this order):

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

ATTACHMENT A. Claim IRS

ATTACHMENT B. Claim MRuiz

ATTACHMENT C. Claim VRuiz


Evangelina Gregorio EO, Principal Mgmt Analyst 10/21/2024


Aaron Gettis, Chief of Deputy County Counsel 6/17/2024

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

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

Escrow or Docket number
376042006

To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer, or Fiduciary)
COUNTY OF RIVERSIDE, Matthew Jennings, Treasurer-Tax Collector, Attention: Excess Proceeds

Amount due
\$ 41,719.79

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

County Administrative Center-4th Floor, 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 of taxpayer MARTIN & VERONICA RUIZ

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

Parcel Identification Number 376042006, TC: 218 ITEM: 297

RECEIVED
2022 AUG 22 AM 8:13
RIVERSIDE COUNTY
REAS-TAX COLLECTOR

to the United States of America, the sum of Forty One Thousand Seven Hundred Nineteen Dollars and 79 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						
12/31/2015	xxx-xx-xxxx	08/21/2017	27,327.68	285.89	172.48	27,786.05
12/31/2019	xxx-xx-xxxx	08/08/2022	14,108.52	174.78-	.00	13,933.74

The total amount above reflects the amount owed as of 04/26/2022

Additional penalty and interest charges will be due if you pay after this date.

If a Notice of Federal Tax Lien(s) has been recorded, a **Certificate of Release of Federal Tax Lien** will be filed immediately **only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.**

Caution to Fiduciaries: A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

Caution to Persons in Possession of Estate Assets: You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

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

By (Name) E. Hall	Title Acting Group Manager	ID number 1001237582	Telephone number (909) 388-8328
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Address (Number, Street, P.O. Box, City, State, ZIP code)
Collection Advisory Group 5
24000 Avila Rd., M/S 5905
Laguna Niguel, CA 92677

Signature

Eric Hall

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

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

2019-0013849

01/14/2019 01:54 PM Fee: \$ 14.00

Page 1 of 1

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



637

For Optional Use by Recording Office

Form 668 (Y)(c) 1748 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **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: MARTIN D & VERONICA RUIZ

Residence: 21509 ILLINOIS ST
WILDOMAR, CA 92595-9685

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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		08/21/2017	09/20/2027	32506.59

Place of Filing: COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751
Total \$ 32506.59

This notice was prepared and signed at OAKLAND, CA, on this, the 14th day of December, 2018.

Signature: *Jean 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)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X



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

Fax

Date: May 2, 2024

To: IRS, E. Hall

From: Megan Montellano

Fax: 866-471-2317

Phone: 951-955-3336

Pages: 2

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP 218-297)

CC:

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

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

RE: EP 218 Item 297
APN: 376042006
Tax Sale Date: 5/24/4/26/2022

We have received your claim on 8/22/2022 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.

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

Please send in all requested documents within 14 days (May 16, 2024).

Thank you,

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
RECEIVED
376042006

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

COUNTY OF RIVERSIDE. Matthew Jennings, Treasurer-Tax Collector, Attention:

Excess Proceeds

2024 MAY 28 PM 12:08
\$23,989.05
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

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

County Administrative Center-4th Floor, 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)

MARTIN D & VERONICA RUIZ

Parcel Identification Number 376042006, TC: 218 ITEM: 297

to the United States of America, the sum of Twenty-Three Thousand, Nine Hundred Eighty-Nine Dollars and 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 12/31/2015		08/21/2017	\$11,782.60	\$7,647.76	\$4,558.69	\$23,989.05

The total amount above reflects the amount owed as of 04/26/2022

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)

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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	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

TREASURER-TAX COLLECTOR

TC 218 ITEM 297 Parcel Identification Number: 376042006

FEB 27 2023

Assessee: RUIZ, MARTIN & VERONICA

RECEIVED

Situs:

Date Sold: April 26, 2022

Date Deed to Purchaser Recorded: July 7, 2022

Final Date to Submit Claim: July 7, 2023

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 61,300.00 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. 2012-0310308; recorded on 07/03/2012. 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.

- 1- Deed to Martin & Veronica Ruiz Document # 2012-0310308 recorded 07/03/2012
- 2- Notice power to sell tax defaulted prop; Document # 2021-0493184 recorded 8/18/2021
- 3- Deed to Hongia LLC & Cobain real estate corp document # 2022-0363506 received 7/7/22

If the property is held in Joint Tenancy, the tax sale 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 27 day of February, 2023 at Riverside Ca



Signature of Claimant

Martin De Jesus Ruiz

Print Name

21509 Illinois St

Street Address

Wildomar Ca 92595

City, State, Zip

951 229 6898

Phone Number

veronicarvizo4@outlook.com

Email Address

STEWART TITLE--Riverside
RECORDING REQUESTED BY:
STEWART TITLE COMPANY

WHEN RECORDED, MAIL TO:
MARTIN RUIZ
21509 ILLINOIS STREET
WILDOMAR, CA 92595

tra 025-066
ASSESSOR'S PARCEL NO.: 376-042-006 -2
TITLE ORDER NO.: 478597
ESCROW NO.: 4895-MP

DOC # 2012-0310308
07/03/2012 02:52 PM Fees: \$15.00
Page 1 of 1 Doc T Tax Paid
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder

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

THIS SPACE FOR RECORDER'S USE ONLY

GRANT DEED

The undersigned Grantor(s) declare that the DOCUMENTARY TRANSFER TAX IS:

\$ 22.00 County

- computed on the full value of the interest of property conveyed, or
- computed on the full value less the value of liens or encumbrances remaining thereon at the time of sale.
- OR transfer is EXEMPT from tax for the following reason

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, RAYMOND D. ANDREWS And JACQUELINE G. ANDREWS, as TRUSTEE(s) of the THE ANDREWS FAMILY TRUST U/D/T DECEMBER 2, 1993

HEREBY GRANT(S) to MARTIN RUIZ and VERONICA RUIZ, Husband and Wife as Joint Tenants

All that real property situated in the City of WILDOMAR, County of RIVERSIDE, State of CA, described as:
LOT 8, BLOCK 24, IN THE TOWNSITE OF WILDOMAR, ACCORDING TO A MAP AND SURVEY THEREOF
MADE BY F.W. MINTHORN, DECEMBER, 1985

Commonly Known As: LOT 8 ILLINOIS STREET, WILDOMAR, CA 92595

Dated: June 28, 2012

STATE OF CALIFORNIA)
COUNTY OF Riverside)

On June 29, 2012, before me,

Patricia Miller, notary public
(here insert name and title of the officer)

personally appeared Raymond D. Andrews
and Jacqueline G. Andrews
who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Patricia Miller

THE ANDREWS FAMILY TRUST U/D/T
DECEMBER 2, 1993

By: Raymond D. Andrews Trustee
RAYMOND D. ANDREWS, TRUSTEE

By: Jacqueline G. Andrews Trustee
JACQUELINE G. ANDREWS, TRUSTEE



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

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TREASURER-TAX COLLECTOR

TC 218 ITEM 297 Parcel Identification Number: 376042006

Assessee: RUIZ, MARTIN & VERONICA

FEB 27 2023

RECEIVED

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

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If the property is held in Joint Tenancy, the tax sale 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 27 day of February, 2023 at Riverside Ca
County, State

VERONICA RUIZ

Signature of Claimant

VERONICA RUIZ

Print Name

21509 ILLINOIS ST

Street Address

Wildomar Ca 92595

City, State, Zip

951) 229 68 96

Phone Number

veronicarui204@outlook.com

Email Address

STEWART TITLE--Riverside
RECORDING REQUESTED BY:
STEWART TITLE COMPANY

WHEN RECORDED, MAIL TO:
MARTIN RUIZ
21509 ILLINOIS STREET
WILDOMAR, CA 92595

tra 025-066
ASSESSOR'S PARCEL NO.: 376-042-006 -2
TITLE ORDER NO.: 478597
ESCROW NO.: 4895-MP

DOC # 2012-0310308
07/03/2012 02:52 PM Fees: \$15.00
Page 1 of 1 Doc T Tax Paid
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County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder

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Commonly Known As: LOT 8 ILLINOIS STREET, WILDOMAR, CA 92595

Dated: June 28, 2012

STATE OF CALIFORNIA }
COUNTY OF Riverside }

On June 29, 2012, before me,

Patricia Miller, notary public
(here insert name and title of the officer)

personally appeared Raymond D. Andrews
and Jacqueline G. Andrews
who 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.

THE ANDREWS FAMILY TRUST U/D/T
DECEMBER 2, 1993

By: Raymond D. Andrews Trustee
RAYMOND D. ANDREWS, TRUSTEE

By: Jacqueline G. Andrews Trustee
JACQUELINE G. ANDREWS, TRUSTEE

I certify under PENALTY OF PERJURY under the laws of the State
of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Patricia Miller

(SEAL)

