

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



ITEM: 19.33
(ID # 24975)

MEETING DATE:
Tuesday, December 17, 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 525. Last assessed to: Jorge Moreno, a married man as his sole and separate property and waiving any and all community or separate property interest and claims thereto. District 4. [\$119,928-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Wayne S. Guralnick, Attorney for Casas Las Valles Owner's Association for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 608231001;
2. Approve the claim from Kenosian & Miele, LLP, Attorneys for Unifund CCR Partners for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 608231001;
3. Approve the claim from Global Discoveries, Ltd, Assignee for Jorge Moreno, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 608231001; and
4. Authorize and direct the Auditor-Controller to issue a warrant to Wayne S. Guralnick, Attorney for Casas Las Valles Owner's Association in the amount of \$21,732.00, to Kenosian & Miele, LLP, Attorneys for Unifund CCR Partners in the amount of \$31,974.62, and Global Discoveries, Ltd, Assignee for Jorge Moreno in the amount of \$66,221.05, no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.


ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 12/3/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: December 17, 2024
xc: Treasurer

Kimberly A. Rector
Clerk of the Board
By 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 119,928	\$ 0	\$ 119,928	\$ 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 Wayne S. Guralnick, Attorney for Casas Las Valles Owner's Association based on a Notice of Assessment Lien recorded July 30, 2018 as Instrument No. 2018-0305205.
2. Claim from Kenosian & Miele, LLP, Attorneys for Unifund CCR Partners based on an Application for and Renewal of Judgment recorded January 19, 2021 as Instrument No. 2021-0033945.
3. Claim from Global Discoveries, Ltd, Assignee for Jorge Moreno based on an Assignment of Right to Collect Excess Proceeds notarized June 1, 2023 and an Interspousal Transfer Deed recorded August 6, 2009 as Instrument No. 2009-0410692.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Wayne S. Guralnick, Attorney for Casas Las Valles Owner's Association be awarded excess proceeds in the amount of \$21,732.00, Kenosian & Miele, LLP, Attorneys for Unifund CCR Partners be awarded excess proceeds in the amount of \$31,974.62, and Global Discoveries, Ltd, Assignee for Jorge Moreno be awarded excess proceeds in the amount of \$66,221.05. 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.

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Impact on Residents and Businesses

Excess proceeds will be released to lienholders and the last assessee of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Guralnick

ATTACHMENT B. Claim Kenosian

ATTACHMENT B. Claim Global


Evangelina Gregorio EO, Principal Mgmt Analyst 12/4/2024


Aaron Gettis, Chief of Deputy County Counsel 8/19/2024