

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



ITEM: 21.17  
(ID # 24952)

MEETING DATE:  
Tuesday, January 28, 2025

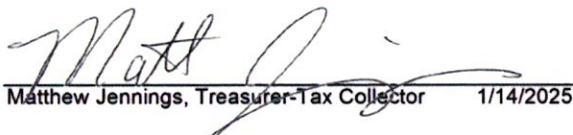
FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 662. Last assessed to: Jose Fernandez and Maria Guadalupe Fernandez, husband and wife as joint tenants. District 4. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claim from the Palo Verde Irrigation District for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 848072004; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$49,274.47 to the County General Fund pursuant to Revenue and Taxation Code Section 4674, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

ACTION:Policy

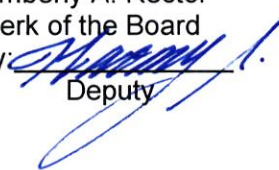
  
Matthew Jennings, Treasurer-Tax Collector 1/14/2025

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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: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: January 28, 2025  
xc: Tax Collector

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	NO
			<b>For Fiscal Year:</b>	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.

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 7, 2022.

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from the Palo Verde Irrigation District based on a Certificate of Sale recorded September 26, 2019 as Instrument No. 2019-0383448, a Certificate of Sale recorded August 19, 2020 as Instrument No. 2020-0381235, and a Certificate of Sale recorded July 26, 2021 as Instrument No. 2021-0445066.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from the Palo Verde Irrigation District be denied since the claimant withdrew their claim on May 7, 2024. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$49,274.47 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 claimant by certified mail.

**Impact on Residents and Businesses**

Excess proceeds will be transferred to the County General Fund.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim PVID**

  
Cesar Bernal, PRINCIPAL MGMT ANALYST 1/15/2025

  
Aaron Gettis, Chief of Deputy County Counsel 6/12/2024

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

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 218 ITEM 662 Parcel Identification Number: 848072004

Assessee: FERNANDEZ, JOSE & MARIA GUADALUPE

Situs: 216 S 1ST ST BLYTHE CA 92225

Date Sold: 04/26/2022

Date Deed to Purchaser Recorded: 07/07/2022

Final Date to Submit Claim: 07/07/2023

RECEIVED  
2022 AUG -3 AM 10:01  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 101.33 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.

DOC # 2019-0383448/9-26-2019

2020-0381235/8-19-2020

2021-0445066/7-26-2021

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 1 day of AUGUST, 2022 at RIVERSIDE, CALIFORNIA  
County, State

Signature of Claimant

Signature of Claimant

VICTOR LUYAN

Print Name

Print Name

190 W. 14TH AVE

Street Address

Street Address

BLYTHE, CA 92225

City, State, Zip

City, State, Zip

(760) 922-3144

Phone Number

Phone Number

victor.luyan@prid.org

Email Address

Email Address



Recording Requested By

**Palo Verde Irrigation District**

And when recorded mail to:

Palo Verde Irrigation District  
180 West 14th Avenue  
Blythe, CA 92225\*\*This document was electronically submitted  
to the County of Riverside for recording\*\*  
Received by: MARY #420

Space above this line for recorders use

For the  
Year 2018CERTIFICATE OF SALE  
Water Code App. §33-28m

No. 47753

**Palo Verde Irrigation District**

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act, of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$28.61 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside State of California, particularly described as follows, to wit:

LOTS 5 &amp; 6 BLK 38 BLYTHE CITY (216 S. 1ST ST.)

848-072-004

Situs Address: 216 SOUTH FIRST STREET  
BLYTHE CALIFORNIA 92225

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2018 which was the year of the Tax, and that the name of the person was

FERNANDEZ, JOSE & MARIA  
216 SOUTH FIRST STREET  
BLYTHE, CA 92225

that said District will be entitled to a deed for said property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2019


Richard Gilmore

Collector of said Palo Verde Irrigation  
District

A notary public or other officer completing this certificate verifies only identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

§

County of Riverside

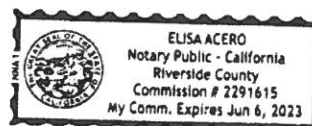
On August 19, 2019 before me Elisa Acero, A Notary Public, personally appeared Richard Gilmore who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person 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

Signature of Notary Public



Recording Requested By

**Palo Verde Irrigation District**

And when recorded mail to:

Palo Verde Irrigation District  
180 West 14th Avenue  
Blythe, CA 92225

\*\*This document was electronically submitted  
to the County of Riverside for recording\*\*  
Received by: KAREN #277

Space above this line for recorders use

For the  
Year 2019

CERTIFICATE OF SALE  
Water Code App. §33-28m

No. 48509

**Palo Verde Irrigation District**

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act, of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$29.01 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside State of California, particularly described as follows, to wit:

LOTS 5 & 6 BLK 38 BLYTHE CITY

848-072-004

Situs Address: 216 SOUTH FIRST STREET  
BLYTHE CALIFORNIA 92225

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2019 which was the year of the Tax, and that the name of the person was

FERNANDEZ, JOSE & MARIA  
216 SOUTH FIRST STREET  
BLYTHE, CA 92225

that said District will be entitled to a deed for said property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2020

*Marissa Johnson*

Marissa Johnson  
Collector of said Palo Verde Irrigation District

A notary public or other officer completing this certificate verifies only identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

§

County of Riverside

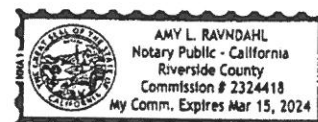
On **AUG 18 2020** before me Amy L Ravndahl, A Notary Public, personally appeared Marissa Johnson who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person 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

*Amy L Ravndahl*  
Signature of Notary Public



Recording Requested By

**Palo Verde Irrigation District**

And when recorded mail to:

Palo Verde Irrigation District  
180 West 14th Avenue  
Blythe, CA 92225

"This document was electronically submitted  
to the County of Riverside for recording"  
Received by: ALEJANDRA#1032

Space above this line for recorders use

For the  
Year 2020

**CERTIFICATE OF SALE**  
Water Code App. §33-28m

No. 49334

**Palo Verde Irrigation District**

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act, of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$29.41 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside State of California, particularly described as follows, to wit:

LOTS 5 & 6 BLK 38 BLYTHE CITY

848-072-004

Situs Address: 216 SOUTH FIRST STREET  
BLYTHE CALIFORNIA 92225

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2020 which was the year of the Tax, and that the name of the person was

FERNANDEZ, JOSE & MARIA  
18290 EUREKA DR  
BLYTHE, CA 92225

that said District will be entitled to a deed for said property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2021

*Marissa Johnson*

Marissa Johnson  
Collector of said Palo Verde Irrigation District

A notary public or other officer completing this certificate verifies only identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Riverside

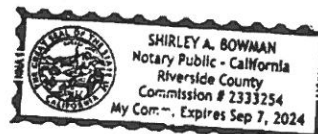
On July 16, 2021 before me Shirley A Bowman, A Notary Public, personally appeared Marissa Johnson who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person 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

*Shirley A. Bowman*  
Signature of Notary Public



**Buono, Teresa**

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**From:** Marissa Johnson <marissa.johnson@pvid.org>  
**Sent:** Tuesday, May 7, 2024 9:15 AM  
**To:** RCTTC Excess Proceeds  
**Subject:** RE: Ep 218-662

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

**CAUTION:** This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

Please withdraw this claim.

**Marissa Johnson**  
**Assessor/ Secretary/ Treasurer/ Collector**  
*Palo Verde Irrigation District*  
Office: 180 W 14th Ave  
Blythe, CA 92225  
T: (+1) 760-922-3144  
F: (+1) 760-922-8294  
E: marissa.johnson@pvid.org

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**From:** "Marissa Johnson" <marissa.johnson@pvid.org>  
**Sent:** 5/7/24 9:00 AM  
**To:** RCTTC Excess Proceeds <RCTTCEXcessProceeds@rivco.org>  
**Subject:** RE: Ep 218-662

Hi Tess,

This APN no longer owes money for the years prior to the tax sale.

Thank you,

**Marissa Johnson**  
**Assessor/ Secretary/ Treasurer/ Collector**  
*Palo Verde Irrigation District*  
Office: 180 W 14th Ave  
Blythe, CA 92225  
T: (+1) 760-922-3144  
F: (+1) 760-922-8294  
E: marissa.johnson@pvid.org

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**From:** "RCTTC Excess Proceeds" <RCTTCEXcessProceeds@rivco.org>  
**Sent:** 5/3/24 3:52 PM  
**To:** "marissa.johnson@pvid.org" <marissa.johnson@pvid.org>  
**Subject:** Ep 218-662

Re: PIN: 848072004

TC 218 Item 662



Date of Sale: April 26, 2022

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.**

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

Please email back or send in all **original** documents by **June 3, 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.

Warm regards,

*Tess Buono*

Senior Accounting Assistant

Email: [tbuono@rivco.org](mailto:tbuono@rivco.org)

Phone: (951) 955-1961



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**County of Riverside California**

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