

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



ITEM: 21.19
(ID # 24976)

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 663. Last assessed to: Jose A. Fernandez and Maria Guad Zamora 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 848072012; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$13,005.45 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.

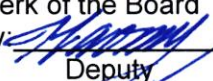
ACTION:Policy


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

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**

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

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 Accurint (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. 2019-0383447, a Certificate of Sale recorded August 19, 2020 as Instrument No. 2020-0381234, and a Certificate of Sale recorded July 26, 2021 as Instrument No. 2021-0445065.

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 \$13,005.45 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 663 Parcel Identification Number: 848072012

Assessee: FERNANDEZ, JOSE A & MARIA GUAD ZAMORA

Situs:

Date Sold: 04/26/2022

Date Deed to Purchaser Recorded: 07/07/2022

Final Date to Submit Claim: 07/07/2023

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 128.55 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 # 2019-0383447 / 9-26-2019

2020-0381234 / 8-19-2020

2021-0445065 / 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 LUJAN
Print Name

Print Name

180 W. 14th AVE
Street Address

Street Address

BLYTHE, CA 92225
City, State, Zip

City, State, Zip

(760) 922-3144
Phone Number

Phone Number

victor.lujan@pvid.org
Email Address

Email Address

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

2022 AUG -3 AM 10:00

RECEIVED

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 2018

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

No. 47752

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 \$19.42 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 26 & 27 BLK 38 BLYTHE

848-072-012

Situs Address: SITUS ADDRESS NOT AVAILABLE

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 1st 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

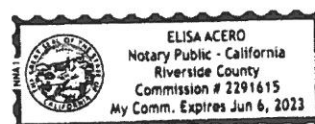
On August 19, 2019 before me Elisa Acero, A Notary Public, personally appeared Richard Gilmore who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that 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
Receipted by: KAREN #277

Space above this line for recorders use

For the
Year 2019

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

No. 48508

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 \$19.63 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 26 & 27 BLK 38 BLYTHE

848-072-012

Situs Address: SITUS ADDRESS NOT AVAILABLE

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 1st 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

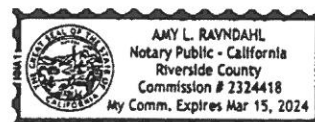
On **AUG 18 2020** before me Amy L Ravndahl, A Notary Public, personally appeared Marissa Johnson who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and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

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. 49333

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 \$19.82 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 26 & 27 BLK 38 BLYTHE

848-072-012

Situs Address: SITUS ADDRESS NOT AVAILABLE

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 1st 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

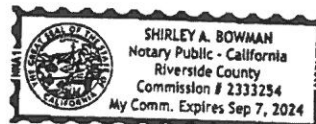
On July 16, 2021 before me Shirley A Bowman, A Notary Public, personally appeared Marissa Johnson who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and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

From: Marissa Johnson <marissa.johnson@pvid.org>
Sent: Tuesday, May 7, 2024 9:13 AM
To: RCTTC Excess Proceeds
Subject: RE: 218-663

Follow Up Flag: Follow up
Flag Status: Completed

Yes, withdraw the claim, please.

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

From: "RCTTC Excess Proceeds" <RCTTCExcessProceeds@rivco.org>
Sent: 5/7/24 9:12 AM
To: "marissa.johnson@pvid.org" <marissa.johnson@pvid.org>, RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Subject: RE: 218-663

Can you confirm if you are withdrawing this claim?

Warm regards,

Tess Buono

Senior Accounting Assistant

Email: tbuono@rivco.org

Phone: (951) 955-1961



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA

From: Marissa Johnson <marissa.johnson@pvid.org>
Sent: Tuesday, May 7, 2024 9:01 AM
To: RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Subject: RE: 218-663

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.

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

From: "RCTTC Excess Proceeds" <RCTTCExcessProceeds@rivco.org>
Sent: 5/3/24 3:53 PM
To: "marissa.johnson@pvid.org" <marissa.johnson@pvid.org>
Subject: 218-663

Re: PIN: 848072012

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,

Warm regards,

Tess Buono

Senior Accounting Assistant

Email: tbuono@rivco.org

Phone: (951) 955-1961



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA