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



ITEM: 21.11 (ID # 27358) MEETING DATE: Tuesday, May 06, 2025

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 219, Item 64. Last assessed to: Frederic P. Hayes and Marijo O. Hayes, husband and wife as joint tenants. District 3. [\$3,475-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

- 1. Approve the claim from the County of Riverside, Treasurer-Tax Collector for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 350253031;
- 2. Authorize and direct the Auditor-Controller to issue a warrant to the County of Riverside, Treasurer-Tax Collector in the amount of \$3,475.25 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
- 3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$15,979.07 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

ACTION:Policy

4/22/2025 Matthew Jennings, Treasurer-Tax Collector

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Perez 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:	May 6, 2025
XC:	TTC



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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 3,475	\$0	\$ 3,475	\$ 0
NET COUNTY COST	\$0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjus	tment: NO
			For Fiscal Yea	ar: 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 02, 2023 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2023. 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 13, 2023 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

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expiration of the one year following the recordation of the Tax Collector's Deed to the Purchaser, which was recorded on June 20, 2023.

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

 Claim from the County of Riverside, Treasurer-Tax Collector based on Certificates of Lien recorded May 23, 2018, June 17, 2019 and June 04, 2020 as Instrument Nos. 2018-0206530, 2019-0218064 and 2020-0236720 (respectively).

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the County of Riverside, Treasurer-Tax Collector be awarded excess proceeds in the amount of \$3,475.25. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$15,979.07 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 released to a lienholder of the property and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim TTC

Sesar Bernal

3/12/2025

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY $\mathsf{RECEIVED}$

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC: 219 ITEM 64 Parcel Identification Number: 350253031

Owner: HAYES, FREDERIC P & MARIJO O

Situs Address:

Date Sold: 05/02/2023

Date Deed to Purchaser Recorded: 06/20/2023

Final Date to Submit Claim: 06/20/2024

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 5503.88 from the sale of the above mentioned real property. I/We were the [/] lienholder(s), [] property owner(s) [please check one] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. ______; recorded on ______; recorded on ______; recorded on ______; recorded 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.

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 24 day of May, 2024	
1 Jula	County, State
Signature of Claimant	Signature of Claimant
Print Name 4081) lemon St	Print Name
Street Address Rivervide, CA 92SDI	Street Address
City, State, Zip 951 - 955 - 8317	City, State, Zip
Phone Number	Phone Number
Email Address	Email Address

2024 MAY 24 AM 11: 14

RIVERSIDE COUNTY TREAS-TAX COLLECTOR

JON CHRISTENSEN TAX COLLECTOR **County Administrative Center** 4080 Lemon St. - 4th Floor Riverside, California

> Mailing Address P.O. Box 12005 Riverside, CA 92502-2205



997

CERTIFICATE OF LIEN

(Filed for Record Pursuant to Section 2191.3 et seq., Revenue and Taxation Code)

STATE OF CALIFORNIA) §§ COUNTY OF RIVERSIDE)

NO. 0352987

I, Jon Christensen, Tax Collector of the County of Riverside, State of California, do hereby certify that there is on record in my office unpaid delinquent unsecured property taxes, which were duly assessed, computed and levied for the fiscal year 2007, in compliance with the provisions of Division 1, Part 5, of the Revenue and Taxation Code, in the amounts stated herein, together with penalties levied pursuant to sections 2921.5 and 2922 of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

NAME AND ADDRESS		TAX RATE AREA	ASSESSMENT NUMBER	TAX	PENALTY
	FREDERIC P MARIJO O	028-109	001602575-0	\$285.98	\$28.58
434 W MANZAN	IITA ST				
RIALTO CA	92376				

From and after the time of filing this certificate of lien for record, the total amount required to be paid by the person or persons named constitutes a lien upon all personal property and real property now owned by said person or persons, or that may subsequently be acquired by them before the date on which this lien expires.

This lien has the force, effect and priority of a judgement lien for ten (10) years from the time of the recording of this instrument, unless sooner released or otherwise discharged.

This "CERTIFICATE OF LIEN" is herewith filed for record for the express purpose of extending that certain lien obtained under the original certificate recorded on 07/08/2008, Document #000020080371450 of Official Records of Riverside County, California.

Dated May 8, 2018.

JON CHRISTENSEN, Tax Collector

Rudy Ayon

, Deputy

Recorded without acknowledgement pursuant to the provisions of Section 27282 of the Government Code. TC 119 (11/98)

Non-Order Search Doc: RV:2019 00218064

JON CHRISTENSEN TAX COLLECTOR County Administrative Center 4080 Lemon St. - 4th Floor Riverside, California

> Mailing Address P.O. Box 12005 Riverside, CA 92502-2205

(File for Record Pursuant to Section 2191.3 et seq., Revenue and Taxation Code)

STATE OF CALIFORNIA) §§ COUNTY OF RIVERSIDE)

I, Jon Christensen, Tax Collector of the County of Riverside, State of California, do hereby certify that there is on record in my office unpaid delinquent unsecured property taxes, which were duly assessed, computed and levied for the fiscal year 2008-2009, in compliance with the provisions of Division 1, Part 5, of the Revenue and Taxation Code, in the amounts stated herein, together with penalties levied pursuant to sections 2921.5 and 2922 of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

NAME AND ADDRESS TAX RATE AREA PIN TAX PENALTY HAYES, FREDERIC P; HAYES, 099-094 009702575 \$294.46 \$60.44 MARIJO O 23582 LA BERTHA LN SUN CITY, CA 92587

From and after the time of filing this certificate of lien for record, the total amount required to be paid by the person or persons named constitutes a lien upon all personal property and real property now owned by said person or persons, or that may subsequently be acquired by them before the date on which this lien expires.

This lien has the force, effect and priority of a judgment lien for ten (10) years from the time of the recording of this instrument, unless sooner released or otherwise discharged.

This "CERTIFICATE OF LIEN" is herewith filed for record for the express purpose of extending that certain lien obtained under the original certificate recorded on 7/1/2009, Document #000020090339165 of Official Records of Riverside County, California.

Dated 6/13/2019

JON CHRISTENSEN, Tax Collector

David Parada By , Deputy

TC 119 (11/98)

Recorded without acknowledgement pursuant to the provisions of Section 27282 of the Government Code.



NO. 0369128

(Space above this line for Recorder's use)

JON CHRISTENSEN TAX COLLECTOR County Administrative Center 4080 Lemon St. - 4th Floor Riverside, California

<u>Mailing Address</u> P.O. Box 12005 Riverside, CA 92502-2205 2020-0236720 05/04/2020 09:27 AM Fee: \$ 0.00 Page 1 of 1 Recorded in Official Records County of Riverside Peter Aldana Assessor-County Clerk-Recorder

397

(Space above this line for Recorder's use)

XCERTIFICATE OF LIEN

(File for Record Pursuant to Section 2191.3 et seq., Revenue and Taxation Code)

STATE OF CALIFORNIA) §§ COUNTY OF RIVERSIDE)

/NO. 0381962

I, Jon Christensen, Tax Collector of the County of Riverside, State of California, do hereby certify that there is on record in my office unpaid delinquent unsecured property taxes, which were duly assessed, computed and levied for the fiscal year 2009-2010, in compliance with the provisions of Division 1, Part 5, of the Revenue and Taxation Code, in the amounts stated herein, together with penalties levied pursuant to sections 2921.5 and 2922 of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

NAME AND ADDRESS	TAX RATE AREA	PIN	TAX	PENALTY
HAYES, FREDERIC P; HAYES, MARIJO O 23582 LA BERTHA LN SUN CITY, CA 92587	099-094	009702575	\$300.18	\$58.00

From and after the time of filing this certificate of lien for record, the total amount required to be paid by the person or persons named constitutes a lien upon all personal property and real property now owned by said person or persons, or that may subsequently be acquired by them before the date on which this lien expires.

This lien has the force, effect and priority of a judgment lien for ten (10) years from the time of the recording of this instrument, unless sooner released or otherwise discharged.

This "CERTIFICATE OF LIEN" is herewith filed for record for the express purpose of extending that certain lien obtained under the original certificate recorded on 6/29/2010, Document #000020100300397 of Official Records of Riverside County, California.

Dated 6/1/2020

2

JON CHRISTENSEN, Tax Collector

Inan Esparza By , Deputy

TC 119 (11/98)

Recorded without acknowledgement pursuant to the provisions of Section 27282 of the Government Code.