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

PURSUANT TO CALIFORNIA REVENUE AND TAXATION CODE §4675

(SEE ATTACHMENT FOR INSTRUCTIONS)

TO: **THE BOARD OF SUPERVISORS, SAN BERNARDINO COUNTY**

RE: Tax Sale Number 376
Sale Dates July 11 - 17, 2026
Deeds Recorded August 4, 2026

Parcel Number _____

Amount of Claim _____

Name of Claimant
(i.e. trust, LLC, Inc.) _____

I, the undersigned claimant, request that I be awarded the excess proceeds resulting from the sale of property referred to above.

I claim my status as a party of interest and I hereby state that I am a rightful claimant and base my status and right to file a claim on the following information and documentation (i.e. Grant Deed, Quitclaim Deed, Deed of Trust, Assignment, Lien, Abstract of Judgment, etc.)(R & T Code § 4675):

_____

_____

I affirm under penalty of perjury that the foregoing, and attached supporting documents are true and correct.

_____
Date

_____
Signature of Claimant and Capacity

_____
Print Name

Street Address _____

_____

Mailing Address _____

_____

Telephone Number _____

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

STATE OF _____

COUNTY OF _____

On _____ before me, _____, personally appeared

_____, 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.

(Notary Signature) (Notary Seal)

FOR OFFICE USE ONLY

I have verified the total excess proceeds available after this sale to be $_____.

DATED _____ BY _____
TAX COLLECTOR

I have examined this claim and find that the claimant is/is not entitled to proceeds.

DATED _____ BY _____
DEPUTY COUNTY COUNSEL

EXCESS PROCEEDS CLAIM INSTRUCTIONS

WE CANNOT BY LAW BEGIN THE PROCESSING OF CLAIMS UNTIL ONE YEAR HAS PASSED FROM THE RECORDING DATE OF THE TAX DEED TO THE PURCHASER. IN ORDER TO RECEIVE CONSIDERATION, CLAIMS MUST BE FILED ON OR BEFORE THE EXPIRATION OF ONE YEAR FOLLOWING THE DATE OF THE RECORDING OF THE TAX DEED TO THE PURCHASER (August 4, 2027).

A. Claims for excess proceeds must be filed within one year of recordation of the Tax Collector's deed to the purchaser. Files will not be eligible for payout until after the expiration date has passed.

B. File a separate Excess Proceeds claim form for each parcel.

C. Complete the enclosed Excess Proceeds claim form, sign, **notarize**, and return it with a copy of photo identification for the claimant and any assignee, and the following supporting documentation. Remit the supporting documentation that pertains to your claim and establishes your rights.

1. A copy of a recorded **GRANT DEED**, **QUITCLAIM DEED**, etc.
   a. If husband and wife (joint tenants), both must sign and notarize the claim form.
   b. If interest held separately, such as an undivided interest, tenants in common, sole and separate property, etc., each individual must file a separate claim form, for their interest only.

2. A copy of a recorded **LIEN/JUDGMENT/DEED OF TRUST** or other legal documents on which you base your claim to all or any portion of the excess proceeds.
   a. A **notarized** Statement of Amount Due and Owing is required on deeds of trust or other liens or security interest, which statement must include the phrase, “under penalty of perjury”, and set forth the initial amount of the lien or interest, the amount of payment(s) received by you and the amount still due and owing as of the date of the tax sale.
   b. The existence and terms of a promissory note may only be established by submitting supporting documents as required by San Bernardino County Policy No. 05-52 (which can be found here: https://www.sbcountyatc.gov/tax-collector/tax-sale/excess-proceeds).
   c. Mailed Notices – Because people may have the same or similar names, it is the responsibility of the claimant to send documentation that proves that their interest is against a prior owner. Proof may include a Photo ID, such as a Driver's License.

3. **CORPORATION/LLC**
   a. A **notarized** claim form must be signed by an authorized person on behalf of the corporation/LLC.
   b. A copy of the Corporate Bylaws or Articles of Incorporation is required.
   c. A resolution of the board of directors authorizing the claimant to act on behalf of the corporation/LLC with appropriate signatures and seal is required.
   d. If the corporation’s/LLC’s name has changed due to mergers, submit documentation which supports all name changes.
   e. A copy of the Certificate of Status indicating the corporation/LLC is in good standing with its state of incorporation.
   f. Any foreign corporation/LLC must submit a Certificate of Registration from the California Secretary of State.

4. **PARTNERSHIP/LIMITED PARTNERSHIP**
   a. A copy of Partnership/Limited Partnership Agreement.
   b. A letter of authorization on company letterhead, authorizing claimant to act on behalf of the partnership/limited partnership signed by all required general partners.
   c. For a Limited Partnership, a Certificate of Status indicating it is in good standing with its state of formation and authorized to do business in the State of California.

5. **ASSIGNMENT OF INTEREST**
   a. Any Assignment in which the party of interest assigns rights to claim excess proceeds, must be dated, notarized, and signed, after the start of the tax sale.
   b. An assignment of interest must be a dated, written instrument that explicitly states that the right to claim the excess proceeds is being assigned, and only after each party to the proposed assignment has disclosed to each other party to the proposed assignment, all facts of which he or she is aware relating to the value of the right that is being assigned. The amount of excess proceeds and amount of the assignment must be specified. Any attempted assignment that does not comply with these requirements shall have no effect. (Revenue and Taxation Code §4675)

6. **TRUST**
   a. Claim form must have the trustee's signature and include "Trustee of …." after the signature.
   b. Copy of the Trust document or court order pursuant to Civil Code §3415 is required.
   c. A **notarized** Declaration of Trustee status is required.
   d. Pursuant to California Probate Code Sections 15620 and 15621, and the terms of the Trust Agreement, both trustees must act jointly and provide written authorization for the Excess Proceeds claim, unless documentation establishes that one trustee has authority to act independently. This information is required to review and determine the validity of the claim under California Revenue and Taxation Code Section 4675.

7. **HEIR(S)**
   a. Probate documentation
   b. Death Certificate
   c. Will
   d. If name has changed, submit copies of Birth/Marriage/Divorce documents.

8. **FICTITIOUS BUSINESS NAME/DBA**
   a. Any person or entity using a fictitious business name must provide a copy of a current Fictitious Business Name statement (Business & Professions Code §§17910, et seq).

Additional rules for excess proceeds claims can be found in the San Bernardino County Policy Manual, Policy No. 05-52 (https://www.sbcountyatc.gov/tax-collector/tax-sale/excess-proceeds).

Return claim form and supporting documentation to the **San Bernardino County Tax Collector, Attention: TAX SALES, 268 West Hospitality Lane, First Floor, San Bernardino, CA 92415-0360.**

If you need any assistance, please contact our office by telephone at **(909) 387-8308** or visit our website at www.mytaxcollector.com.