

FORM APPROVED COUNTY COUNSEL
 BY: *GREGORY P. PRIAMOS*
 DATE: 1/21/16

Departmental Concurrence

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

148A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
JAN 21 2016

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 239. Last assessed to: Daniel K. Musetti and Janet I. Musetti, husband and wife as joint tenants. District 3 [\$3,262] Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Evan Buckley for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 455280005-5;

(continued on page two)

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 29, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2014. 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 16, 2014, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

(continued on page two)

Don Kent
 Don Kent
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 3,262	\$ 0	\$ 3,262	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale				Budget Adjustment: N/A	
				For Fiscal Year: 15/16	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.:

District: 3

Agenda Number:

9-28

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 239. Last assessed to: Daniel K. Musetti and Janet I. Musetti, husband and wife as joint tenants. District 3 [\$3,262] Fund 65595 Excess Proceeds from Tax Sale.

DATE: JAN 21 2016

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claim from the State of California, Employment Development Department;
3. Authorize and direct the Auditor-Controller to issue a warrant to Evan Buckley in the amount of \$3,262.29, 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;
4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$3,262.29 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

Revenue and Taxation Code 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 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.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- 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.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 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 expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 20, 2014.

The Treasurer-Tax Collector has received two claims for excess proceeds:

1. Claim from Evan Buckley based on an Abstract of Judgment recorded August 17, 2011 as Instrument No. 2011-0361085.
2. Claim from the State of California, Employment Development Department based on a Notice of State Tax Lien recorded April 24, 2013 as Instrument No. 2013-0191625 and a Notice of State Tax Lien recorded June 26, 2013 as Instrument No. 2013-0307326.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Evan Buckley be awarded excess proceeds in the amount of \$3,262.29. Since the amount claimed by Evan Buckley exceeds the amount of excess proceeds available for Daniel K Musetti's portion, there are no funds available for consideration for the claim from the State of California, Employment Development Department. Since there are no other claimants for Janet I Musetti's portion, the unclaimed excess proceeds in the amount of \$3,262.29 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 claimants by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to the lien holder and transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

→ TC 200 Item 239 Assessment No.: 455280005-5

Assessee: MUNETTI, DANIEL K & JANET I

Situs:

Date Sold: April 29, 2014

Date Deed to Purchaser Recorded: June 20, 2014

Final Date to Submit Claim: June 22, 2015

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 414,377.26 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. 2011-0361085; recorded on 8-17-2011. 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.

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 13th day of March, 2015 at Orange County, California
County, State

[Signature]
Signature of Claimant

Signature of Claimant

EVAN BROCKLAW
Print Name

Print Name

27068 La Paz Rd. #203
Street Address

Street Address

Aliso Viejo, CA 92654
City, State, Zip

City, State, Zip

714-321-8652
Phone Number

Phone Number

RECEIVED
2015 MAR 19 PM 1:58
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

EJ-001

DOC # 2011-0361085
08/17/2011 09:34A Fee:18.00
Page 1 of 2
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, State Bar number, and telephone number):

Recording requested by and return to:
Christopher P. Wesierski [Bar No. 086736]
Ronald F. Templer [Bar No. 144006]
WESIERSKI & ZUREK LLP
One Corporate Park Drive, Suite 200
Irvine, CA 92606
949-975-1000

ATTORNEY FOR JUDGMENT CREDITOR ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Riverside
STREET ADDRESS: 46-200 Oasis Street
MAILING ADDRESS: 46-200 Oasis Street
CITY AND ZIP CODE: Indio, CA 92201
BRANCH NAME: Indio

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522

PLAINTIFF: DANIEL MUSETTI
DEFENDANT: EVAN BUCKLEY and PERSEID LAND CAPITAL, et al.

CASE NUMBER:
RIC 430222

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS Amended

FOR COURT USE ONLY

1. The judgment creditor assignee of record applies for an abstract of judgment and represents the following:
- a. Judgment debtor's Name and last known address
Daniel K. Musetti
25126 Cortrite
Homeland, CA 92548
- b. Driver's license no. [last 4 digits] and state: Unknown
- c. Social security no. [last 4 digits]: Unknown
- d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address):

2. Information on additional judgment debtors is shown on page 2.
3. Judgment creditor (name and address):
Evan Buckley, 27068 La Paz Road, #203, Aliso Viejo, CA 92656
Date: August, 5, 2011
Christopher P. Wesierski
(TYPE OR PRINT NAME)

4. Information on additional judgment creditors is shown on page 2.
5. Original abstract recorded in this county:
a. Date:
b. Instrument No.:
- Christopher P. Wesierski*
(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:
\$ 414,377.26
7. All judgment creditors and debtors are listed on this abstract.
8. a. Judgment entered on (date): August 5, 2011
b. Renewal entered on (date):
9. This judgment is an installment judgment.

10. An execution lien attachment lien is endorsed on the judgment as follows:
a. Amount: \$
b. In favor of (name and address):
11. A stay of enforcement has
a. not been ordered by the court.
b. been ordered by the court effective until (date):

VIA EMAIL
Electronic Signature
Civil Code 1633.7



This abstract issued on (date):
AUG 09 2011

12. a. I certify that this is a true and correct abstract of the judgment entered in this action.
b. A certified copy of the judgment is attached.
- Clerk, by *M. Medrano*, Deputy
M. Medrano

Form Adopted for Mandatory Use
Judicial Council of California
EJ-001 (Rev. January 1, 2008)

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS

Legal Solutions Plus

Page 1 of 2
Code of Civil Procedure, §§ 468, 490, 674, 700, 190

PLAINTIFF: DANIEL MUSETTI	CASE NUMBER:
DEFENDANT: EVAN BUCKLEY and PERSEID LAND CAPITAL, et al.	RIC 430222

NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:

13. Judgment creditor (name and address):
Perseid Land Capital LLC
27068 La Paz Road, #203
Aliso Viejo, CA 92656
14. Judgment creditor (name and address):

15. Continued on Attachment 15.

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS:

- | | |
|---|---|
| <p>16. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (address):</p> | <p>17. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (address):</p> |
|---|---|

- | | |
|---|---|
| <p>18. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (address):</p> | <p>19. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (address):</p> |
|---|---|

20. Continued on Attachment 20.



11-30-15

RECEIVED

2015 DEC -8 AM 10: 53

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

JENNIFER,

PLEASE FIND ENCLOSED A COPY
OF A JUDGEMENT AGAINST DANIEL
MUSSETTI IN THE AMOUNT OF \$ 414,377.26.
NONE OF THIS AMOUNT HAS BEEN PAID.
THIS JUDGEMENT WAS ENTERED IN
THE RECORDS OF RIVERSIDE COUNTY, ON
AUGUST 17, 2011.

IF ANY OTHER INFORMATION IS NEEDED
PLEASE CALL ME. (714) 321-8652


EVAN BURK

RECEIVED

2015 JUN 10 AM 8:57

**RIVERSIDE COUNTY
TREAS-TAX COLLECTOR**

ATTN: DON KENT, TREASURER TAX COLLECTOR
RIVERSIDE COUNTY TREASURER
PO BOX 12005
RIVERSIDE CA 92502-2205

Letter ID: L0082602688
Issued Date: June 4, 2015
Taxpayer ID:

CLAIM FOR EXCESS PROCEEDS FROM TAX DEFAULTED PROPERTY
ASSESSMENT NO: 455280005-5
ITEM: 239

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

I claim my status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code.

I am a rightful claimant and base my status and right to file a claim on the following information and documentation:

The Employment Development Department, State of California by its statutory power has created a lien for unpaid taxes against DANIEL K MUSETTI in RIVERSIDE County, California.

CERTIFICATE RECORDED	BK-PG	TAXES	PEN	INT	BALANCE
G000861087	06-26-2013 2013-0307326	\$2,704.17	\$919.26	\$198.00	\$3,821.43

Interest calculated through June 20, 2014

G000786295	04-24-2013 2013-0191625	\$2,334.94	\$954.42	\$225.00	\$3,514.36
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Interest calculated through June 20, 2014

CLAIM TOTAL: \$7,335.79

I affirm under penalty of perjury that the foregoing is true and correct.

Executed 06-04-2015, at SACRAMENTO, CALIFORNIA.

Sincerely,



CHRIS KANELOS, Sr. Tax Compliance Rep. (Lead)
Offset Group
Collection Division
(916) 464-1871

Employment Development Department
800 Capital Mall MIC 92H
Sacramento, CA 95814

DE 6487 Rev. 7 (5-12)

Detach and return this portion with payment

Account ID	Amount Due \$7,335.79
Letter ID L0082602688	Issue Date June 4, 2015
Collection ID 499230720	

Make remittances payable to Employment Development Department. Include Account ID on all checks and inquiries.



ATTN: DON KENT, TREASURER TAX
COLLECTOR
RIVERSIDE COUNTY TREASURER
PO BOX 12005
RIVERSIDE CA 92502-2205

EMPLOYMENT DEVELOPMENT DEPT
PO BOX 989061
WEST SACRAMENTO, CA 95798-9061

DE 6487 Rev. 7 (5-12)



0026831829912310000007335792600004992307201231999911

RECORDING REQUESTED BY:
STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT DEPARTMENT
888-745-3886

WHEN RECORDED MAIL TO:
STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT DEPARTMENT
LIEN GROUP, MIC 92G
PO BOX 826880
SACRAMENTO, CA 94280-0001



DOC # 2013-0191625

04/24/2013 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



13141TAX40008008

NOTICE OF STATE TAX LIEN

(Filed pursuant to Section 7171 of the Government Code)



DANIEL K MUSETTI
DANIEL MUSETTI & CO
DANIEL MUSETTI & CO
25126 CORT RITE AVE
HOMELAND, CA 92548

RIVERSIDE

Letter ID. L0462933888

Certificate No. G000786295

TAX PERIOD	TAX	PENALTY	INTEREST	TOTAL
01/01/2012 to 03/31/2012	\$2,821.40	\$952.42	\$105.00	\$3,906.82

Interest calculated through 04/08/2013

The Director of the Employment Development Department hereby certifies the above is liable to the State of California for amounts due and required to be paid as determined under the provisions of the California Unemployment Insurance Code, the Revenue and Taxation Code, or both.

THE AMOUNT OF DELINQUENCY ABOVE SET FORTH SHALL BE A LIEN UPON ALL REAL OR PERSONAL PROPERTY AND RIGHTS TO SUCH PROPERTY, INCLUDING ALL AFTER-ACQUIRED PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE ABOVE NAMED.

Date: 04/08/2013
At Sacramento, California



The Director of the Employment Development Department has complied with all provisions of the California Unemployment Insurance Code in the computation and levy of the amount assessed and has caused this notice of lien to be issued by a duly authorized representative.

Teresa Gage

By _____

Authorized Representative

This agency has adopted the use of a facsimile signature as affixed above.

RECORDING REQUESTED BY:
STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT DEPARTMENT
888-745-3886



WHEN RECORDED MAIL TO:
STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT DEPARTMENT
LIEN GROUP, MIC 92G
PO BOX 826880
SACRAMENTO, CA 94280-0001

DOC # 2013-0307326

06/26/2013 04:50P Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

(Filed pursuant to Section 7171 of the Government Code)

DANIEL K MUSETTI
DANIEL MUSETTI & CO
DANIEL MUSETTI & CO
25126 CORT RITE AVE
HOMELAND, CA 92548

RIVERSIDE

Letter ID. L0893953408

Certificate No. G000861087

TAX PERIOD	TAX	PENALTY	INTEREST	TOTAL
04/01/2012 to 06/30/2012	\$2,704.17	\$917.26	\$86.06	\$3,735.49

Interest calculated through 06/07/2013

The Director of the Employment Development Department hereby certifies the above is liable to the State of California for amounts due and required to be paid as determined under the provisions of the California Unemployment Insurance Code, the Revenue and Taxation Code, or both.

THE AMOUNT OF DELINQUENCY ABOVE SET FORTH SHALL BE A LIEN UPON ALL REAL OR PERSONAL PROPERTY AND RIGHTS TO SUCH PROPERTY, INCLUDING ALL AFTER-ACQUIRED PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE ABOVE NAMED.

Date: 06/07/2013
At Sacramento, California



The Director of the Employment Development Department has complied with all provisions of the California Unemployment Insurance Code in the computation and levy of the amount assessed and has caused this notice of lien to be issued by a duly authorized representative.

Teresa Gage

By _____

Authorized Representative

This agency has adopted the use of a facsimile signature as affixed above.

13204TAX30063051