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



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

JUL 2 1 2014

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 181, Item 74. Last assessed to: Kiyoshi Yanagida, a married man sole and separate property. District 4/4 [\$0].

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Deny the claim from Desert Springs Villas Timeshare Association for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 010594977-2;

(continued on page two)

### BACKGROUND:

#### <u>Summary</u>

PROVED, COUNTY COUNSE!

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 November 17, 2008 public auction sale. The deed conveying title to the purchasers at the auction was recorded January 15, 2009. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on February 5, 2009, 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

Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:		Ongoing Cost:	(per Exec. Office)
COST	\$ 0	\$	\$	0	\$	O Consent □ Policy X
NET COUNTY COST	\$ 0	\$ 0	\$ (	0	\$	Consent D Policy A
SOURCE OF FUNDS:				Budget Adjustment: N/A		
					For Fiscal Ye	ar: 14/15
C.E.O. RECOMME	NDATION:	•	AMMKOVE/	/		
			y: Kar		<u> </u>	
			N A. C.			

County Executive Office Signature

#### MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes:

Jeffries, Tavaglione, Stone and Ashley

Nays:

None

Absent:

**Benoit** 

Date:

September 23, 2014

XC:

Treasurer

Change Order

Prev. Agn. Ref.:

District: 4/4

Agenda Number:

Karen L. Johnson

9 - 1

Kecia Harper-Ihem

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 181, Item 74. Last assessed to: Kiyoshi Yanagida, a married man sole and separate property. District 4/4 [\$0].

DATE:

PAGE: Page 2 of 2

#### RECOMMENDED MOTION:

2. Deny the claim, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

## BACKGROUND: Summary (continued)

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

1. Claim from Desert Springs Villas Timeshare Association based on a Notice of Delinquent Assessment recorded July 10, 2008 as Instrument No. 2008-0378783.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that Desert Springs Villas Timeshare Association be denied since they were unable to substantiate their claim. Since there are no other claimants the excess proceeds in the amount of \$468.91 will remain unclaimed. 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 Citizens and Businesses

Excess proceeds are being denied to the lien holder of the property and Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, since there were no other claimants the remaining unclaimed excess proceeds are being transferred to the Auditor's office for apportionment.

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, the remaining balance of the proceeds to be distributed under this section shall be distributed to each tax fund in an amount bearing the same proportion to the balance remaining as the tax rate for each fund bears to the total tax rate applicable to the property for the fiscal year preceding that in which the property was sold.

#### ATTACHMENTS (if needed, in this order):

A Copy of Excess Proceeds Claim form and supporting documentation is attached.

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

10: Don Kent, Treasurer and Tax Collector		
Re: Claim for Excess Proceeds		
TC 181 Item 74 Assessment No.: 010594977-2		, ý
Assessee: YANAGIDA, KIYOSHI		
Situs:		
Date Sold: November 17, 2008		
Date Deed to Purchaser Recorded: January 15, 20	09	
Final Date to Submit Claim: January 15, 2010		
I/We, pursuant to Revenue and Taxation Code Sect \$\frac{2}{327} \frac{97}{7}\$ from the sale of the above menti property owner(s) [check in one box] at the tir Recorder's Document No.\frac{20\varphi -0378783}{20\varphi -0378783}; record I/We are the rightful claimants by virtue of the attach hereto each item of documentation supporting the contents.	ioned real property. I/We were the lienh me of the sale of the property as is evidence led on <u>フークーとの</u> る. A copy of this documed assignment of interest. I/We have listed	older(s), d by Riverside County ment is attached hereto
NOTE: YOUR CLAIM WILL NOT BE CONSIDERE	D UNLESS THE DOCUMENTATION IS AT	TACHED.
	· · · · · · · · · · · · · · · · · · ·	***
	**************************************	·
f the property is held in Joint Tenancy, the taxsale prove to sign the claim unless the claimant submits problemant may only receive his or her respective portion.  We affirm under penalty of perjury that the foregoing day of	roof that he or she is entitled to the full amou on of the claim. g is true and correct.	int of the claim, the
Print Name	Print Name	
US Highway 985.	Street Address	
Lakeland, FL. 33802 ity, State, Zip	City, State, Zip	<del></del>
863-688-7700 ext. 4904.	Di Ni	
nove Number	Phone Number	SCO 8-21 (1-99)

Recording requested by and when recorded mail to:

Marriott Resorts Hospitality Corporation Attn: COA Support Services P.O. Box 8038 Lakeland, FL 33802 DOC # 2008-0378783 07/10/2008 08:00A Fee:18.00 Page 1 of 4 Recorded in Official Records County of Riverside Larry W. Ward Assessor, County Clerk & Recorder



Tax Parcel No.

Space Above for Recorder's Use

## NOTICE OF DELINQUENT ASSESSMENT (Desert Springs Villas)

IVI 043

In accordance with California Civil Code Section 1367 and Section 5.10 of the Declaration of Covenants, Conditions and Restrictions for Desert Springs Villas Timeshare Association, a California non-profit mutual benefit corporation, recorded on November 14, 1989, as Instrument No. 396934 of the Official Records of Riverside County, California, as amended and effective on the date of recordation of this Notice of Delinquent Assessment, the Desert Springs Villas Timeshare Association, a California non-profit mutual benefit corporation has a lien on the property described below in Paragraph 1, in the amount listed below in Paragraph 3.

- I. The property (the "Property") against which the lien is imposed is described on Exhibit "A", attached hereto and incorporated herein by reference.
- The record owner of the Property DE\*9797\*13\*B is
   <u>KIYOSHI YANAGIDA, A MARRIED MAN, AS SOLE AND SEPARATE PROPERTY</u>
   1-14-2 NISHI-SHIRAOKA-MACHI
   MINAMI SAITAMA GUN, ST 349-0205 JAPAN
- 3. The total amount due under this assessment lien is **One Thousand One Hundred Eighty-Two and** 46/100 s **Dollars** (\$1,182.46), which is comprised of the following sums, plus interest as set forth in Item 3.f.;
  - a. The following delinquent assessment:

Delinquent Basic Assessment for the period from January 1, 2008 to December 31, 2008;

\$916.91

Plus interest commencing 2/17/2008, @ 18% per annum

- b. The following costs incurred in collecting the delinquent assessment in the following amounts:
  - (1) Attorneys' fees.

\$175.00

c. Late charges.

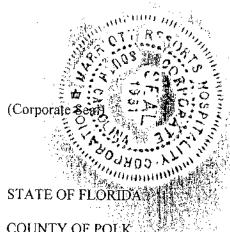
\$25.00

e. TOTAL CHARGES. \$1,182.46

4. The name and address of the trustee authorized to enforce the lien by sale is:

First American Title Insurance Company 3625 Fourteenth Street Riverside, CA 92501-3876

Date: June 17, 2008



MARRIOTT RESORTS HOSPITALITY CORPORATION, a South Carolina Corporation, as Managing Agent for DESERT SPRINGS VILLAS TIMESHARE ASSOCIATION, a California non-profit mutual benefit corporation, and on behalf of all Owners, as Agent.

Art Yurdin, Maintenance Fee Manager of Collections and Dispositions

COUNTY OF POLK

Before me personally appeared Art Yurdin, as Maintenance Fee Manager of Collections and Dispositions, of MARRIOTT RESORTS HOSPITALITY CORPORATION, a South Carolina Corporation, as Managing Agent for DESERT SPRINGS VILLAS TIMESHARE ASSOCIATION, a California non-profit mutual benefit corporation, and on behalf of all Owners, as Agent, known to me 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 within instrument.

WITNESS my hand and official seal.

Date: June 17, 2008

HEIDI A. SULLIVAN MY COMMISSION # DD 720768 EXPIRES: January 29, 2012 Bonded Thru Notary Public Underwrite

(Notary's Seal)

Notary Public, State of Florida at Large My Commission Number: DD 720768 My Commission Expires: 1/29/2012

#### "EXHIBIT A"

A Timeshare Estate, as defined in Business and Professions Code 11003.5, being comprised of Parcels A and B and commonly referred to as Timeshare Interest Number(s) 9797-RED-13-Every Year.

#### PARCEL A:

An undivided one -fifty first (1/51st) interest in Parcels 1 through 5, inclusive:

#### PARCEL 1:

An undivided 1/16th interest in and to Lot 2 of Tract No. 23904-5 as per map recorded in Book 221, Pages 1 through 2, inclusive, of Maps, in the Office of the County Recorder of Riverside County, California, ("the Tract").

#### EXCEPTING AND RESERVING FROM SAID PARCEL 1 THE FOLLOWING:

- (a) Units 9781, 9783, 9785, 9787, 9881, 9883, 9885, 9887, 9791, 9793, 9795, 9797, 9891, 9893, 9895 and 9897 as shown on that certain Condominium Plan recorded on August 20, 1990 as Instrument No. 308890 in the Office of the County Recorder of Riverside County, California (the "Condominium Plan");
- (b) Non-exclusive rights of ingress, egress, use and enjoyment, subject to the provisions of the Declaration of Covenants, Conditions and Restrictions (Desert Springs Villas Condominiums) recorded on November 14, 1989 as Instrument No. 396933, in the Office of the County Recorder of Riverside County, as amended (the "Condominium Declaration"), over the Common Area (as defined in the Condominium Declaration) of Lot 2 of the Tract; and
- (c) Non-exclusive rights of possession over all Exclusive Use Common Areas located on Lot 2 of the Tract, as shown on the Condominium Plan.
- (d) All those certain easements referred to in Paragraphs 11.1 through 11.7, inclusive, of the Condominium Declaration.

#### EXCEPTING FROM SAID PARCEL 1 THE FOLLOWING:

ALL OIL, GAS AND OTHER PETROLEUM AND MINERAL SUBSTANCES IN AND UNDER ALL OF SAID FOREGOING LANDS DESCRIBED IN PARCELS 1 THROUGH 5 INCLUSIVE, WITH THE RIGHT TO MINE, EXCAVATE, DRILL FOR, REMOVE AND SELL THE SAME, ALL OF WHICH RIGHTS ARE LIMITED TO THAT PORTION OF THE LANDS LYING BELOW A DEPTH OF 500.00 FEET MEASURED FROM THE SURFACE OF SAID LANDS, WITHOUT THE RIGHT TO GO UPON OR USE THE SURFACE OF SAID LANDS, AS RESERVED BY PLAZA INVESTMENT COMPANY, A CALIFORNIA GENERAL PARTNERSHIP, AND WILLIAM BONE, A MARRIED MAN, AS HIS SOLE AND SEPARATE PROPERTY, IN DEED RECORDED AUGUST 4, 1983 AS INSTRUMENT NO. 157881, OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

#### PARCEL 2:

Unit 9797 as shown on the Condominium Plan.

#### PARCEL 3:

Non-exclusive rights of ingress, egress, use and enjoyment, subject to the provisions of the Condominium Declaration, over the Common area of Lot 2 of the Tract as defined in the Condominium Declaration, as appurtenant to Parcels 1 and 2 described above.

#### PARCEL 4:

Exclusive rights of possession and occupancy of the patio(s) and balcony(ies) which adjoin the Unit described in Parcel 2 above, and non-exclusive right of possession and occupancy of the stairway leading to the Units, as shown on the Amended Condominium Plan described in Parcel 1 above, said patio(s), balcony(ies) and stairways constituting Exclusive Use Common Areas as defined in the Condominium Declaration, as appurtenant to Parcels 1 and 2 above.

#### PARCEL 5:

Non-exclusive easements and equitable rights of use and enjoyment of the "Master Association Property" as defined in that certain Master Declaration of Covenants, Conditions and Restrictions for Desert Springs Viltas recorded on November 14, 1989 as Instrument No. 396932, in the Office of the County Recorder of Riverside County, as appurtenant to Parcels 1 and 2 above.

EXCEPTING FROM SAID PARCEL "A" AND RESERVING UNTO GRANTOR, its successors and assigns, (including all "Owners") the exclusive right to use and occupy said Parcel A during all "Use Periods" and "Service Periods" [as the quoted terms are defined in that certain Declaration of Covenants, Conditions and Restrictions for Desert Springs Villas dated November 13, 1989, and recorded November 14, 1989, as Instrument No. 396934, in the Office of the County Recorder of Riverside County, California (the "Timeshare Declaration")].

ALSO EXCEPTING FROM SAID PARCEL "A" AND RESERVING UNTO GRANTOR, its successors and assigns, all those certain easements referred to in Paragraphs 11.1 through 11.7, inclusive, of Article XI of the Condominium Declaration, and in Paragraph 2.5 of Article II of the Timeshare Declaration, together with the right to grant said easements to others.

#### PARCEL B:

The exclusive right and easement to use and occupy an "Assigned Unit" and use the "Common Areas" other than the Limited Common Areas not appurtenant to such Assigned Unit and the "Common Furnishings" therein during a "Use Period" for a maximum of seven (7) nights (the number of timeshare interests purchased in each season is indicated): RED season each "Use Year", all in accordance with the Timeshare Declaration and the Rules and Regulations of the Desert Springs Villas Timeshare Association (the "Association"). (All quoted terms shall have the definitions ascribed thereto in the Timeshare Declaration).

SUBJECT TO non-delinquent real property taxes and assessments for the current fiscal year and all later years; and to all covenants, conditions, restrictions, reservations, exceptions, limitations, conditions, uses, rights, rights-of-way easements and other matters of record on the date hereof, including, without limitation, the Timeshare Declaration, the Condominium Declaration and the Master Declaration all of which are hereby incorporated by reference into the body of this instrument as if the same were fully set forth herein.

May 4, 2010

Desert Springs Villas Timeshare Association Attn: Arthur Yurdin US Highway 98S Lakeland, FL 33802

Re:

Apn: 010594977-2 TC 181 Item 74

Date of Sale: November 17, 2008

#### Dear Arthur Yurdin:

This office is in receipt of your claim for excess proceeds from the abovenentioned 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 exces proceeds. The document(s) listed below may assist the Tax Collector in making the determination.

Notarized Affidavit for Collection of	Copy of Marriage Certificatefor
Personal Property under California	Original Note/Payment Book
Probate Code 13100	X Updated Statement of Monies Owed
Notarized Statement of	(as of dated of tax sale)
different/misspelled name	X Articles of Incorporation (if applicable
X Notarized Statement Giving Rights to	Statement by Domestic Stock)
Collect/Claim on behalf of Desert Springs	Court Order Appointing Administrator
Villas Timeshare Association	Deed (Quitclaim/Grant etc)
Copy of Trust/Will (Complete) for	Other -
Certified Death Certificates for	<del></del>
Copy of Birth Certificates for	

If you should have any questions, please contact me at the number listed below.

Sincerely,

## Desiree Taylor

Desiree Taylor Tax Enforcement Unit (951) 955-3842 (951) 955-3990 Fax

## Potenciano, Adrian

From:

Potenciano, Adrian

Sent:

Tuesday, October 01, 2013 11:04 AM

To:

'karna.nooney@vacationclub.com'

Subject:

FW: Message from WrkRm4BizHub

Attachments:

SWrkRm4BizH13100110130.pdf

Hi Karna,

Attached is the copy of the claim that Arthur Yurdin had filed.

We are requesting an updated statement of monies owed through the sale date. This can be a simple email back, stating the amount that is owed through the November 17, 2008 and whether you have received any payments.

Thanks,

Adrian Potenciano County of Riverside Treasurer – Tax Collector Tax Sale Operations Unit

#### Pazicni, Jennifer

From:

Pazicni, Jennifer

Sent:

Thursday, March 06, 2014 3:18 PM

To:

'karna.nooney@vacationclub.com'

Subject:

EP 181-74 APN 010594977-2

Dear Karna,

I am currently working on you excess proceeds claim for APN 010594977-2 EP 181-74. Please send me an updated statement of money owed up until the sale date of the property November 17, 2008. I will also need some kind of documentation that you are able to claim the excess proceeds on behalf of Desert Springs Villas Timeshare Association. Please let me know if you have any questions.

Thank you,

Jennifer Pazicni Riverside County Treasurer-Tax Collector's Office Excess Proceeds/Tax Sale Operations 951 955-3947