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



2454

FROM: TREASURER-TAX COLLECTOR::

SUBMITTAL DATE: September 22, 2016

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 203, Item

357. Last assessed to: Mary C. Callahan, a single woman. District 3 [\$49,373].

Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Morgan Zo, heir to the Estate of Mary C. Callahan, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 460171024-3;

2. Authorize and direct the Auditor-Controller to issue a warrant to Morgan Zo, heir to the Estate of Mary C. Callahan in the amount of \$49,373.96, 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.

Policy

Don Kent, Treasurer-Tax Collector 10/14/2016

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SOURCE OF FUNDS:	Fund 65595 Excess P	Budget Adjus	stment: No	
NET COUNTY COST	\$0	\$0	\$0	\$0
COST	\$ 49,373	\$0	\$ 49,373	\$0
FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	- Ongoing Cost

C.E.O. RECOMMENDATION: APPROVE

MINUTES OF THE BOARD OF SUPERVISORS

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

Aves:

Jeffries, Tavaglione, Washington and Ashley

Nays:

None

Absent:

Benoit

Date:

November 1, 2016

XC:

Treasurer

9-13

Kecia Harper-Ihem

Clerk of the Board

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

Page 2 BACKGROUND:

<u>Summary</u>

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 5, 2015 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 18, 2015. 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 22, 2015, 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.

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

 Claim from Morgan Zo, heir to the Estate of Mary C. Callahan based on a Grant Deed recorded September 25, 1991 as Instrument No. 331898, an Affidavit for Collection of Personal Property Probate Code 13100 dated April 15, 2016 and the death certificate of Mary Chapin Callahan.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Morgan Zo, heir to the Estate of Mary C. Callahan be awarded excess proceeds in the amount of \$49,373.96. 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 are being released to the heir to the Estate of the last assessee of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Zo

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PRO (SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS) To: Don Kent, Treasurer-Tax Collector 2016 APR 18 PM 3: 01 Re: Claim for Excess Proceeds RIVERSIDE COUNTY TC 203 Item 357 Assessment No.: 460171024-3 Assessee: CALLAHAN, MARY C Situs: 3810 REXFORD DR HEMET 92545 Date Sold: May 5, 2015 Date Deed to Purchaser Recorded: June 18, 2015 Final Date to Submit Claim: June 20, 2016 pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of 373.96 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. 321878, recorded on set 25 1991. 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. Change; Morgan Morgan John From 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. County, State **Executed this** Signature of Claimant Signature of Claimant **Print Name** Street Address City, State, Zip Phone Number

SCO 8-21 (1-99)

Continental Lawyers Title Co. Order No. Escrow No. 2-2352-8 WHEN RECORDED MAIL TO: Mary C. Callahan 3810 Rexford Drive Hemet, Calif. 92543 331898 SPACE ABOVE THIS LINE FOR RECORDER'S USE MAIL TAX STATEMENTS TO: DOCUMENTARY TRANSFER TAX 6 101.20 $X\!X$ Computed on the considération or value of property conveyed; ORas shown above Computed on the consideration or value less tens or ancumbrance remelning at time of sale. Signature of Declarant or Agend determining size — Paris Haine **GRANT DEED** FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, ANDREW HAID AND ANNETHA HAID, husband and wife hereby GFIANT(S) to 56.43 MARY C. CALLAHAN, a single woman the real property in the City of Ñ State of California, described as County of Riverside Lot 88 of Tract No. 16090-1, in the City of Hemet, County of Riverside, State of California, as per map recorded in Book 119, Pages 76 through 79, inclusive of maps, in the office of the County Recorder of said County. Andrew Haid, by Allen (selfer)
Andrew Haid, by Allen (selfer)
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AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY

The u	undersigned state(s) as follows:
1	Mary Chapin Callahan died 03/03/2014
	in the County of Riverside, State of California;
	At least 40 days have elapsed since the death of the decedent, as shown by the attached certified copy of the decedent's death certificate;
3.	No proceeding is now being or has been conducted in the State of California for administration of the decedent's estate;
	The current gross fair market value of the decedent's real and personal property in California, excluding the property described in section 13050 of the California Probate Code, does not exceed \$150,000.00;
	The following property is to be paid, transferred or delivered to the undersigned under the provisions of California Probate Code Section 13100 (please describe the property in below space): residential house/property at 3810 Rexford Dr. Parcel #: 460171024-3 Hemet, CA 92545
6.	The successor(s) of the decedent, as defined in California Probate Code Section 13006, is/are:
7.	The undersigned (please check which box(s) applies):
,	Is successor(s) of the decedent to the decedent's interest in the described property, or Is authorized under California Probate Code Section 13051 to act on behalf of the successor(s) of the decedent with respect to the decedent's interest in the described property;
8.	No other person has a superior right to the interest of the decedent in the described property;
9.	The undersigned request that the described property be paid, delivered or transferred to the undersigned.
I/We corre	ATTACHED:
4	CALIFORNIA ALL-PURPOSE - 15-16 CERTIFICATE OF ACKNOWLEDGMENT
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	(TYPE OF PRINT NAME OF PARTY MAKING DECLARATION) (SIGNATURE)

ACKNOWLEDGMENT

Personally appeared	
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Signature	(Seal)

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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 that document.	LIFORNIA ALL-PURPOSE
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CERTIFIED COPY OF VITAL RECORDS

STATE OF CALIFORNIA

COUNTY OF RIVERSIDE

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This is a true and exact reproduction of the depument officially placed on tile in the office of the County of Riverside.

Department in flexible.

May 15, 2014

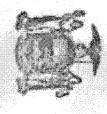
DATE ISSUED

DATE ISSUED

OF Common Kelser, M.D., Health Officer
MYSHSIDE COUNTY, CAUSCONNA

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HEGETHAR OF VITAL STATISTICS



DEPARTMENT OF HEALTH

Centificate No. 2450

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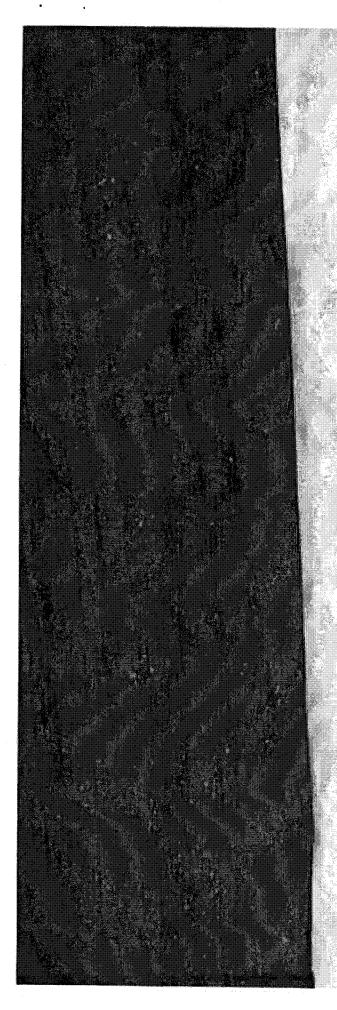
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the date and place of birth. certificates, whether issued by the New York State or City Department of Health, showing merely the new seem most in the interests of the child

(March Ho registered in the Bureau of Records and Statistic 1945) is registered as No. 455, District No. 2950 The birth of Morgan Louis Callahan (November 20, Department of Health as references the birth Birth Record No of Mary Chapin

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REQUESTED BY AND MAIL TO: TREASURER-TAX COLLECTOR STOP 1110 DON KENT TAX COLLECTOR 4080 LEMON ST-4TH FLOOR RIVERSIDE, CALIFORNIA 92501

DALIP S SETHI 1461 WOODVALE LANE RIVERSIDE, CA 92506

2015-0259346

05/18/2015 11:18 AM Fee: \$ 18.90

Page 1 of 2

Recorded in Official Records County of Riverside Peter Aidana Assessar-County Clark-Recorder

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TRA 006-027

Doc. Trans. Tax - computed on full value of property conveyed \$ 145.75 Don Kent, Tax Collector

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year

and for nonpayment were duly declared to be in default 1994-453331024-0000

18

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and DALIP'S SETHI, A MARRIED MAN AS HIS SOLE AND SEPARATE PROP ("PURCHASER") conveys to the PURCHASER free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real property described herein which the SELLER sold to the PURCHASER at a public auction held on MAY 5, 2015 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7. Revenue and Taxation Code, for the sum of \$132,301.00.

NO TAXING AGENCY objected to the sale.

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to CALLAHAN, MARY C, described as follows:

Assessor's Parcel Number 460171024-3

IN THE CITY OF HEMET

SEE PAGE 2 ENTITLED "LEGAL DESCRIPTION"

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 that document.

State of California

Executed on

County of Riverside

MAY 5, 2015

Tax Collector

On May 26, 2015, before me, Peter Aldana, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, 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. Peter Aldana, Assessor, Clerk Recorder

Seal

§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

Page 2

460171024-3

LEGAL DESCRIPTION

LOT 88 IN TRACT 16090-1, AS SHOWN BY MAP ON FILE IN BOOK 119, PAGES 78 THRU 79 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

SSGO SCOMETA, SAN