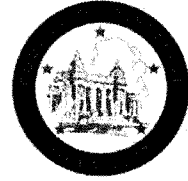


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM**  
9.10  
(ID # 5805)

**MEETING DATE:**

Tuesday, January 23, 2018

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 207, Item 690. Last assessed to: Donald Lowe and Norma Lowe, husband and wife as joint tenants, District 5. [\$18,296-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Donald Lowe and Norma Lowe, last assessees for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 544240016-2;
2. Authorize and direct the Auditor-Controller to issue a warrant to Donald Lowe and Norma Lowe in the amount of \$18,296.01, 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.

**ACTION:** Policy

Jon Christensen, Treasurer-Tax Collector 1/10/2018

---

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: January 23, 2018  
xc: Treasurer

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$18,296	\$ 0	\$18,296	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale.			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	17/18

**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 24, 2016 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 14, 2016. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on August 10, 2016, 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:

1. Claim from Donald Lowe and Norma Lowe based on a Tax Deed to Purchaser of Tax Defaulted Property recorded May 03, 2002 as Instrument No. 2002-235939.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Donald Lowe and Norma Lowe be awarded excess proceeds in the amount of \$18,296.01. 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 Residents and Businesses**

Excess proceeds are being released to the last assessesees of the property

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim Lowe**

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

  
Stephanie Pasi 1/12/2018

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

RECEIVED

2017 MAY 11 AM 10:33

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 207 Item 690 Assessment No.: 544240016-2

Assessee: LOWE, DONALD & NORMA

Situs:

Date Sold: May 24, 2016

Date Deed to Purchaser Recorded: July 14, 2016

Final Date to Submit Claim: July 14, 2017

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 18,296.00 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. ~~2016-0294797~~ recorded on 7/14/2016. 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.**

- ① Copy of Deed to Purchase #2002-235939 dated 5/3/2002
- ② Copy of Deed to Purchase #2016-0294797 dated 7/14/2016
- ③ No lien holders or mortgage exists on the lot

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 8<sup>th</sup> day of May, 2017 at Orange County, California  
County, State

Norma Lowe  
Signature of Claimant

[Signature]  
Signature of Claimant

Norma Lowe  
Print Name

Donald Lowe  
Print Name

1030 N Princeton  
Street Address

1030 N Princeton  
Street Address

Fullerton CA 92831  
City, State, Zip

Fullerton CA 92831  
City, State, Zip

714 914 5471  
Phone Number

714 914 5471  
Phone Number

DONALD LOWE AND NORMA LOWE  
1030 N. PRINCETON AVE.  
FULLERTON, CA 92831

DOC # 2002-235939

05/03/2002 08:00A Fee:10.00  
Page 1 of 2 Doc T Tax Paid  
Recorded in Official Records

County of Riverside  
Gary L. Orso  
Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.	
	1		2							
									DB	
A	R	L				COPY	LONG	REFUND	NCHG	EXAM

TRA 055-033

Doc. Trans. Tax - computed on full value of property conveyed \$ 6.05

Paul McDonnell Tax Collector  
*Paul McDonnell*  
Signature of Declarant

### TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 1995-1996  
and for nonpayment were duly declared to be in default 1996-544240016-0000

M  
DB

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and DONALD LOWE AND NORMA LOWE, HUSBAND AND WIFE AS JOINT TENANTS

("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 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 \$5,100.00 NO TAXING AGENCY objected to the sale.

MARCH 11, 2002

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to URBAN JOHN CHARLES TR, described as follows:

OUTSIDE CITY  
(SEE PAGE 2 ENTITLED LEGAL DESCRIPTION)

\$5,100.00

544240016-2  
Assessor's Parcel Number

UNINCORPORATED  
State of California  
RIVERSIDE County

Executed on MARCH 11, 2002 By *Paul McDonnell*  
Tax Collector

On MARCH 11, 2002, before me, GARY L. ORSO, personally appeared PAUL MCDONNELL, personally known to me or 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, 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.

WITNESS my hand and official seal.

GARY L. ORSO  
Assessor/County Clerk-Recorder

*Danielle Rifulato*  
Deputy



§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

## LEGAL DESCRIPTION

THAT PORTION OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 3 SOUTH, RANGE 1 EAST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWESTERLY CORNER OF PARCEL 39 AS SHOWN BY RECORD OF SURVEY ON FILE IN BOOK 39, PAGES 6 THROUGH 12, INCLUSIVE OF RECORDS OF SURVEY, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, SAID CORNER BEING ON A CURVE CONCAVE TO THE SOUTHWEST HAVING A RADIUS OF 894.00 FEET, A RADIAL LINE TO SAID POINT BEARS NORTH 64 DEGREES 23 MINUTES 45 SECONDS, EAST, THENCE NORTHWESTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CAMP ROAD AS SHOWN ON SAID RECORD OF SURVEY, THROUGH A CENTRAL ANGLE OF 6 DEGREES 22 MINUTES 40 SECONDS, AN ARC DISTANCE OF 99.52 FEET TO A POINT, A RADIAL LINE TO SAID POINT BEARS NORTH 58 DEGREES 01 MINUTES 05 SECONDS EAST;  
 THENCE NORTH 19 DEGREES 12 MINUTES 00 SECONDS EAST, 239.90 FEET TO THE TRUE POINT OF BEGINNING;  
 THENCE SOUTH 19 DEGREES 12 MINUTES 00 SECONDS WEST, 239.90 FEET TO THE NORTHEAST LINE OF TWIN PINES CAMP ROAD;  
 THENCE SOUTHEASTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CAMP ROAD, AS SHOWN ON SAID RECORD OF SURVEY, THROUGH A CENTRAL ANGLE OF 6 DEGREES 22 MINUTES 40 SECONDS, AN ARC DISTANCE OF 99.52 FEET TO THE NORTHWESTERLY CORNER OF PARCEL 39 AS SHOWN ON SAID RECORD OF SURVEY;  
 THENCE NORTH 73 DEGREES 10 MINUTES 16 SECONDS EAST, ALONG THE NORTHWEST LINE OF PARCEL 39, 626.98 FEET TO THE MOST NORTHERLY CORNER OF SAID PARCEL 39;  
 THENCE NORTH 47 DEGREES 16 MINUTES 15 SECONDS EAST, ALONG THE SOUTHEASTERLY LINE OF THE LAND CONVEYED TO DAVID A. BOGGS, A MARRIED MAN, BY DEED RECORDED JULY 13, 1971 AS INSTRUMENT NO. 78764 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, 250.54 TO THE MOST SOUTHERLY CORNER OF THE LAND CONVEYED TO STEVEN L. GIANUNZIO AND ANITA R. GIANNUNZIO, HUSBAND AND WIFE, AS JOINT TENANTS, BY DEED RECORDED DECEMBER 8, 1971 AS INSTRUMENT NUMBER 139794 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;  
 THENCE NORTH 42 DEGREES 43 MINUTES 45 SECONDS WEST, ALONG THE SOUTHWESTERLY LINE OF SAID LAND CONVEYED TO STEVEN L. GIANUNZIO, ET UX, 132 FEET;  
 THENCE SOUTH 19 DEGREES 29 MINUTES 15 SECONDS WEST, 229.19 FEET;  
 THENCE NORTHWESTERLY IN A STRAIGHT LINE TO THE TRUE POINT OF BEGINNING.  
 EXCEPTING THEREFROM THAT PORTION DESCRIBED AS FOLLOWS:  
 THAT PORTION OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 3 SOUTH, RANGE 1 EAST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:  
 BEGINNING AT THE NORTHWESTERLY CORNER OF PARCEL 39 AS SHOWN BY RECORD OF SURVEY ON FILE IN BOOK 39, PAGES 6 THROUGH 12 INCLUSIVE OF RECORDS OF SURVEY, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, SAID CORNER BEING ON A CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 894.00 FEET, A RADIAL LINE TO SAID POINT BEARS NORTH 64 DEGREES 23 MINUTES 45 SECONDS EAST;  
 THENCE NORTHWESTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CAMP ROAD AS SHOWN ON SAID RECORD OF SURVEY, THROUGH A CENTRAL ANGLE OF 6 DEGREES 22 MINUTES 40 SECONDS, AN ARC DISTANCE OF 99.52 FEET TO A POINT, A RADIAL LINE TO SAID POINT BEARS NORTH 59 DEGREES 01 MINUTES 05 SECONDS EAST;  
 THENCE NORTH 19 DEGREES 12 MINUTES 00 SECONDS EAST, 239.90 FEET;  
 THENCE SOUTH 23 DEGREES 11 MINUTES 30 SECONDS EAST, TO A POINT IN THE NORTHERLY LINE OF PARCEL 39 OF SAID RECORD OF SURVEY;  
 THENCE SOUTH 73 DEGREES 10 MINUTES 16 SECONDS WEST, ALONG SAID NORTHERLY LINE TO THE TRUE POINT OF BEGINNING.



2002-235939  
 05/03/2002 09:00A  
 2 of 2

LEGAL DESCRIPTION

THAT PORTION OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 3 SOUTH, RANGE 1 EAST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWESTERLY CORNER OF PARCEL 39 OF RECORD OF SURVEY AS SHOWN BY MAP ON FILE IN BOOK 39, PAGES 6-12 OF RECORD OF SURVEYS OF OFFICIAL RECORDS OF RIVERSIDE COUNTY; SAID CORNER BEING ON A CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 894 FEET, A RADIAL LINE TO SAID POINT BEARS NORTH 64-23-45 EAST; THENCE NORTHWESTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CAMP ROAD AS SHOWN ON SAID RECORD OF SURVEY THROUGH A CENTRAL ANGLE OF 6-22-40 AN ARC DISTANCE OF 99.52 FEET TO A POINT A RADIAL LINE TO SAID POINT BEARS NORTH 58-01-05 EAST; THENCE NORTH 19-12-00 EAST, 239.90 FEET TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 19-12-00 WEST, 239.90 FEET TO THE NORTHEAST LINE OF TWIN PINES CAMP ROAD; THENCE SOUTHEASTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CORNER OF PARCEL 39; THENCE NORTH 73-10-16 EAST ALONG THE NORTHWEST LINE OF PARCEL 39, 626.98 FEET TO THE MOST NORTHERLY CORNER OF SAID PARCEL 39; THENCE NORTH 47-16-16 EAST, ALONG THE SOUTHEASTERLY LINE OF THE LAND CONVEYED TO DAVID A. BOGGS, A MARRIED MAN BY DEED RECORDED JULY 13, 1971 AS INSTRUMENT NO. 76784 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY 250.54 FEET TO THE MOST SOUTHERLY CORNER OF THE LAND CONVEYED TO STEVEN L. GIANUNZIO AND ANITA R. GIANUNZIO HUSBAND AND WIFE AS SHOWN BY MAP ON FILE IN BOOK JOINT TENANTS BY DEED RECORDED DECEMBER 8, 1971 AS INSTRUMENT NO. 139794 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY; THENCE NORTH 42-43-45 WEST ALONG THE SOUTHWESTERLY LINE OF SAID LAND CONVEYED TO STEVEN L. GIANUNZIO, ET UX, 132 FEET; THENCE SOUTH 19-29-15 WEST 228.19 FEET; THENCE NORTHWESTERLY IN A STRAIGHT LINE TO THE TRUE POINT OF BEGINNING. EXCEPTING THEREFROM THAT PORTION DESCRIBED AS FOLLOWS: THAT PORTION OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 3 SOUTH, RANGE 1 EAST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHWESTERLY CORNER OF PARCEL 39 OF RECORD OF SURVEY AS SHOWN BY MAP ON FILE IN BOOK 39, PAGES 6-12 OF RECORD OF SURVEYS OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, SAID CORNER BEING ON A CURVE CONCAVE TO THE SOUTHWEST HAVING A RADIUS OF 894 FEET, A RADIAL LINE TO SAID POINT BEARS NORTH 64-23-45 EAST; THENCE NORTHWESTERLY ALONG THE NORTHEAST LINE OF TWIN PINES CAMP ROAD AS SHOWN ON SAID RECORD OF SURVEY THROUGH A CENTRAL ANGLE OF 6-22-40 AN ARC DISTANCE OF 99.52 FEET TO A POINT A RADIAL LINE TO SAID POINT BEARS NORTH 58-01-05 EAST; THENCE NORTH 19-12-00 EAST, 239.90 FEET; THENCE SOUTH 23-11-30 EAST TO A POINT IN THE NORTHERLY LINE OF SAID PARCEL 39; THENCE SOUTH 73-10-16 WEST, ALONG SAID NORTHERLY LINE TO THE TRUE POINT OF BEGINNING.

REQUESTED BY AND MAIL TO:  
TREASURER-TAX COLLECTOR  
STOP 1110 DON KENT TAX COLLECTOR  
4880 LEMON ST-4TH FLOOR  
RIVERSIDE, CALIFORNIA 92501

MELINDA A. LONG & JOHN P. FERNALD  
4898 COPPER CREEK DR  
BANNING, CA 92220

2016-0294797

07/14/2015 02:19 PM Fee: \$ 28.00  
Page 1 of 2  
Recorded in Official Records  
County of Riverside  
Peter Aldama  
Assessor-County Clerk-Recorder

Table with columns: SIZE, INCR, SMF, INCHG, I, SMF FEE. Includes a barcode and 'Cert CC' label.

TRA 055-033 Doc. Trans. Tax - computed on full value of property conveyed \$ 28.80 Don Kent, Tax Collector

Signature of Debtor

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 2008-2009  
and for nonpayment were duly declared to be in default 2009-544240016-0000  
Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and MELINDA A. LONG & JOHN P. FERNALD, AS TRUSTEES FOR THE TWOFERLONGS REVOCABLE TRUST DATED 04-08-2013 ("PURCHASER") conveys to the PURCHASER fee of all encumbrances of any kind existing before the sale, except those referred to in § 9712 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 24, 2016 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 \$25,600.00.

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 LOWE, DONALD & NORMA, described as follows:

Assessor's Parcel Number 544240016-2

OUTSIDE CITY

(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 MAY 24, 2016 By [Signature] Tax Collector  
County of Riverside

On June 15, 2016, before me, Peter Aldama, 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 Aldama, Assessor, Clerk Recorder  
By: [Signature] Seal