

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



**ITEM: 19.8  
(ID # 9897)**

**MEETING DATE:**  
Tuesday, January 26, 2021

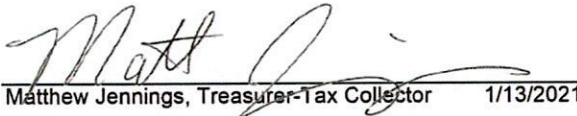
**FROM:** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item 175. Last assessed to: Eileen J. Smith, 50% and Gene P. Smith, 50%. District 5. [\$65,641-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Gene Smith AKA Gene P. Smith, as an individual claimant, and as heir to the estate of Eileen J. Smith AKA Eileen Joyce Smith, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 362050003-3;
2. Authorize and direct the Auditor-Controller to issue a warrant to Gene Smith AKA Gene P. Smith in the amount of \$65,641.28, 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**

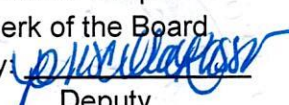
  
Matthew Jennings, Treasurer-Tax Collector 1/13/2021

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington, Perez, and Hewitt  
Nays: None  
Absent: None  
Date: January 26, 2021  
xc: Treasurer, Auditor

Kecia R. Harper  
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>	\$65,641	\$ 0	\$65,641	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.</b>			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	20/21

**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 2, 2017 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 21, 2017. 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 24, 2017, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods 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 Gene Smith AKA Gene P. Smith based on an Order for Final Distribution recorded August 03, 2010 as Instrument No. 2010-0362299, and as heir to the estate of Eileen J. Smith AKA Eileen Joyce Smith based on an Affidavit for Collection of Personal Property pursuant to California Probate Code 13100 et Seq., and a Certificate of Death for Eileen Joyce Smith.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Gene Smith AKA Gene P. Smith be awarded excess proceeds in the amount of \$65,641.28. 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 will be released to the last assessee of the property.

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

**ATTACHMENT A. Claim Smith**

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

  
Stephanie P., Principal Management Analyst 1/20/2021

  
Gregory V. Priamos, Director County Counsel 10/22/2020



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

RECEIVED  
2018 APR 25 PM 8:27  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 209 Item 175 Assessment No.: 362050003-3

Assessee: SMITH, EILEEN J & GENE P

Situs:

Date Sold: May 2, 2017

Date Deed to Purchaser Recorded: June 21, 2017

Final Date to Submit Claim: June 21, 2018

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$65641.28 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. 095781; recorded on July 13, 2010. 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.**

- Property Tax Bill
- Order for final Distribution on report on waiver of account.
- Eileen J Smith Death Certificate

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 19 day of April, 2018 at Maricopa, AZ  
County, State

Gene Smith  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

Gene Smith  
Print Name

\_\_\_\_\_  
Print Name

923 East Joy Ranch Rd.  
Street Address

\_\_\_\_\_  
Street Address

Phoenix, AZ 85086  
City, State, Zip

\_\_\_\_\_  
City, State, Zip

602 540 5778  
Phone Number

\_\_\_\_\_  
Phone Number

PLEASE COMPLETE THIS INFORMATION  
RECORDING REQUESTED BY:

CATHY A-

AND WHEN RECORDED MAIL TO:

X  
L/O STEARNS KIM & STEARNS  
3424 CARSON ST.  
SUITE 670  
TORRANCE, CA. 90503

X  
DOC # 2010-0362299  
08/03/2010 08:00A Fee:30.00  
Page 1 of 6  
Recorded in Official Records  
County of Riverside  
Larry U. Ward  
Assessor, County Clerk & Recorder



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M	A	L	465	426	ECOR	NCOR	SMF	NCHG	EXAM
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TRA: ORDER FOR FINAL DISTRIBUTION  
DTT:

31

C  
051

Title of Document

THIS AREA FOR  
RECORDER'S  
USE ONLY

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION  
(\$3:00 Additional Recording Fee Applies)

ACR 238P-AS4RE0 (Rev. 06/2007)



1 Ryan E. Stearns, SBN 165262  
2 Lauren B. Brown, SBN 246615  
3 STEARNS KIM & STEARNS  
4 3424 Carson Street, Suite 670  
5 Torrance, CA 90503  
6 Telephone: (310) 793-9570  
7 Fax: (310) 793-9575

8 Attorneys for Eileen J. Smith



**FILED**  
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF RIVERSIDE

JUL 13 2010

9 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
10 **FOR THE COUNTY OF RIVERSIDE**

11 Estate of

12 Eugene Clem Smith,  
13 Deceased.

14 ) CASE NO. RIP 095781

15 ) **ORDER FOR FINAL DISTRIBUTION ON**  
16 ) **REPORT ON WAIVER OF ACCOUNT,**  
17 ) **FOR WAIVER OF EXECUTOR'S**  
18 ) **COMPENSATION, FOR STATUTORY**  
19 ) **ATTORNEY'S FEES**

20 ) Date: July 9, 2010

21 ) Time: 8:30 a.m.

22 ) Dept: 11

23 Petitioner EILEEN J. SMITH, having filed her Report on Waiver of Account and Petition for  
24 Final Distribution, For Waiver of Executor's Compensation and For Statutory Attorney's Fees, and the  
25 matter coming regularly for hearing on July 9, 2010, in Department 11, the Honorable Joan F. Burgess,  
26 Commissioner presiding.

27 **IT IS ORDERED that:**

- 28 1. The administration of the estate is brought to a close without an account.
2. The administrator has in her possession belonging to the estate, real property at the appraised value of \$420,000.00, before payment of fees, commissions or distribution.
3. All acts and transactions of the administrator relating to the matters set forth in the report and petition are confirmed and approved.
4. Petitioner has waived her right to compensation for services rendered in administering the estate.

1           5.     Petitioner is authorized and directed to pay to Stearns, Kim & Stearns the sum of  
2 \$11,400.00, as statutory compensation for services rendered in administration of the estate.

3           6.     The decedent died intestate. The following described property of the Estate is to be  
4 distributed 50% to Eileen J. Smith and 50% to Gene P. Smith.

5           a.     2.00 acres of vacant land located in the County of Riverside, State of California and  
6 legally described as:

7           That portion of the West one-half of the Southeast one-quarter of the Southwest one-  
8 quarter of the Section 17, Township 6 South, Range 3 West, San Bernardino base and  
9 meridian, described as follows:

10          Beginning at a point on the North line of the said West half of the Southeast quarter of  
11 the Southwest quarter, which bears north 89° 54' East, a distance of 330.1 feet from the  
12 Northwest corner of the said West half of the Southeast quarter of the Southwest quarter;  
13 thence North 89° 54' East, along the North line of the said West half of the Southeast  
14 quarter of the Southwest quarter, a distance of 330.1 feet, to the Northeast corner of the  
15 said West half of the Southeast quarter of the Southwest quarter; thence South 00° 26'  
16 West, along the East line of the said West one half of the Southeast quarter of the  
17 Southeast quarter, a distance of 264.48 feet; thence South 89° 54' West, and parallel with  
18 the North line of the said West half of the Southeast quarter of the Southwest quarter, a  
19 distance of 330.1 feet; thence North 00° 26' East, and parallel with the East line of the  
20 said West half of the Southeast quarter of the Southwest quarter, a distance of 264.48  
21 feet to the point of beginning.

22          APN: 362-050-003

23          b.     2.61 acres of vacant land located in the County of Riverside, State of California and  
24 legally described as:

25          Lot 645 of Tract No. 3925 Lake Riverside Estates, as recorded in Book 65, Pages 15  
26 through 43, in the office of the County of Riverside, dated March 25, 1970 and as  
27 amended by Certificate of Correction recorded February 16, 1973, as Instrument No.  
28 20585, in the office of the County Recorder of said County.



1 Except 50% of all metals and minerals and all petroleum, natural gas and other  
2 hydrocarbon substances in or under said property and every part thereof and the right to  
3 extract same, but without right of entry upon or through said real property except  
4 beneath a depth of 500 feet below the present surface of said real property, as reserved in  
5 that Declaration of Covenants, Conditions and Restrictions executed by Grayco Land  
6 Escrow, Ltd., a corporation, and recorded April 10, 1970 as Instrument No. 33659.


7 PARCEL 2:

8 A non-exclusive easement for ingress, egress, and public utility purposes in and over  
9 those portions of Tract No. 3925 in the County of Riverside, State of California, as per  
10 map recorded in Book 65, Page 15, of Maps in the office of the County Recorder of said  
11 County shown as road easements on said map.

12 APN: 584-170-016

13 8. Any other property of the decedent, not now known or discovered, that may belong to  
14 the estate or in which the decedent or the estate may have any interest is to be distributed 50% to Bileen  
15 J. Smith and 50% to Gene P. Smith.

16  
17 Dated: 7-9-10

18   
19 JOANE F. BURGESS (David E. Gregory)  
Commissioner of the Superior Court  
20 *Pro Tem*



**AFFIDAVIT**

to comply with California Probate Code §§ 13100-13115

1. The undersigned hereby declare(s):
2. I make this declaration to induce Riverside County Treasurer to transfer to me the described property pursuant to California Probate Code §§13100-13115.
3. Eileen Joyce Smith died at home, while a resident of the City of Phoenix, County of Maricopa, Arizona, on or about, 08/26/2017, leaving no will.
4. At least 40 days have elapsed since the death of the decedent, as shown in a certified copy of the decedent's death certificate attached to this affidavit or declaration.
5. No proceeding is now being or has been conducted in California for administration of the decedent's estate.
6. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in California Probate Code §13050 does not exceed one hundred fifty thousand dollars (\$150,000) and includes the following:

THE LEFT-OVER PROCEEDS FROM THE PROPERTY TAX SALE OF TC 209 Item 175 & 391, APN 362050003-3 AND 584170016-8, Date of Sale: May 02, 2017

7. The affiant or declarant is the successor of the decedent [as defined in California Probate Code §13000] 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. My name, address, relationship to the decedent and age are as follows:

GENE PAUL SMITH  
923 EAST JOY RANCH RD, PHOENIX, AZ 85086  
EILEEN JOYCE SMITH'S SON  
AGE 41

10. The affiant or declarant requests that the described property be paid, delivered, or transferred to the affiant or declarant.
11. I agree to hold Riverside County Treasurer free and harmless and indemnify itself against all liability, claims, demands, loss, damages, costs and expense whatsoever that [he/she/it] may incur because of the transfer, payment, or delivery to me of the property.
12. The affiant or declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

State of ARIZONA  
 County of MARICOPA  
 The foregoing instrument was acknowledged before me this 26 day of JUN 20 18  
 My commission expires 08/05/18  
 Notary Public

Dated: 7/28/18

Signature: Eileen Smith

Subscribed and sworn to me before this 28 day of JUN, 20 18

MARICOPA, ARIZONA  
Notary Public in and for said County and State

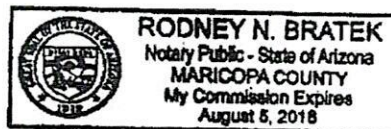
My Commission expires on: 08/05/18

**AFFIDAVIT**

To comply with California Probate Code §§13100-13115

SB-13100, Rev. 05-2014

Optional





# STATE OF ARIZONA

## CERTIFICATION OF VITAL RECORD

### STATE OF ARIZONA DEPARTMENT OF HEALTH SERVICES - OFFICE OF VITAL RECORDS CERTIFICATE OF DEATH

State File NO. 102- 2017-040832

1. DECEDENT'S LEGAL NAME (FIRST, MIDDLE, LAST) <b>EILEEN JOYCE SMITH</b>		2. AKA'S (IF ANY)		3. DATE OF DEATH <b>FOUND 08/28/2017</b>	
4. SEX <b>FEMALE</b>	5. SOCIAL SECURITY NUMBER	6. DATE OF BIRTH <b>04/01/1937</b>	7. AGE <b>80</b>	8. UNDER 1 YEAR 8. MONTHS    9. DAYS    10. HOURS    11. MINUTES	
12. PLACE OF DEATH - HOSPITAL <input type="checkbox"/> INPATIENT <input type="checkbox"/> E.R./OUTPATIENT <input type="checkbox"/> DEAD ON ARRIVAL		13. PLACE OF DEATH - OTHER THAN HOSPITAL <input checked="" type="checkbox"/> NURSING HOME OR LONG TERM CARE FACILITY <input type="checkbox"/> RESIDENCE <input type="checkbox"/> HOSPICE FACILITY <input type="checkbox"/> OTHER			
14. FACILITY NAME (OR STREET ADDRESS IF NOT A FACILITY): <b>1729 W TANYA RD</b>		15. CITY, TOWN & ZIP CODE OR LOCATION OF DEATH <b>PHOENIX 85086</b>		16. COUNTY OF DEATH <b>MARICOPA</b>	
17. BIRTHPLACE (CITY AND STATE OR FOREIGN COUNTRY) <b>HOOSICK FALLS, NEW YORK</b>		18. MARITAL STATUS AT TIME OF DEATH <b>WIDOWED</b>		19. NAME OF SURVIVING SPOUSE (MAIDEN NAME IF WIFE)	
20. DECEDENT'S USUAL RESIDENCE STREET ADDRESS <b>1729 W TANYA RD</b>		21. CITY AND COUNTY: <b>PHOENIX, MARICOPA</b>		22. STATE <b>ARIZONA</b>	
23. ZIP CODE <b>85086</b>		24. EVER IN THE ARMED FORCES <b>YES</b>		25. WAS DECEDENT OF HISPANIC ORIGIN? <input checked="" type="checkbox"/> NO, NOT SPANISH, HISPANIC OR LATINO <input type="checkbox"/> YES, MEXICAN, MEXICAN AMERICAN, CHICANO <input type="checkbox"/> YES, PUERTO RICAN <input type="checkbox"/> YES, CUBAN <input type="checkbox"/> YES, OTHER (SPECIFY)  <input type="checkbox"/> UNKNOWN	
26. OCCUPATION <b>CASHIER</b>		28. DECEDENT'S RACE(S) <input checked="" type="checkbox"/> WHITE <input type="checkbox"/> BLACK, AFRICAN AMERICAN <input type="checkbox"/> NATIVE HAWAIIAN <input type="checkbox"/> ASIAN INDIAN <input type="checkbox"/> CHINESE <input type="checkbox"/> FILIPINO <input type="checkbox"/> JAPANESE <input type="checkbox"/> GUAMANIAN OR CHAMORRO <input type="checkbox"/> KOREAN <input type="checkbox"/> VIETNAMESE <input type="checkbox"/> SAMOAN <input type="checkbox"/> AMERICAN INDIAN OR ALASKA NATIVE		27. IF AMERICAN INDIAN OR ALASKA NATIVE SPECIFY UP TO 4 TRIBES PRIMARY OR ENROLLED TRIBE  ADDITIONAL TRIBE  ADDITIONAL TRIBE  ADDITIONAL TRIBE	
29. FATHER'S NAME (FIRST, MIDDLE, LAST) <b>UNKNOWN COON</b>		30. MOTHER'S NAME (FIRST, MIDDLE, & LAST NAME PRIOR TO FIRST MARRIAGE) <b>UNKNOWN UNKNOWN</b>			
31. INFORMANT'S NAME <b>GENE PAUL SMITH</b>		32. RELATIONSHIP <b>SON</b>		33. INFORMANT'S MAILING ADDRESS: <b>923 E JOY RANCH RD, PHOENIX, ARIZONA 85086</b>	
34. NAME AND ADDRESS OF FUNERAL FACILITY <b>PHOENIX MEMORIAL PARK AND MORTUARY 200 WEST BEARDSLEY ROAD, PHOENIX, AZ</b>		35. FUNERAL DIRECTOR <b>CARMEN COZART, FUNERAL DIRECTOR</b>		36. LICENSE NUMBER: <b>F1489</b>	
37. METHOD(S) OF DISPOSITION: <b>CREMATION</b>		38. NAME AND LOCATION OF 1st DISPOSITION FACILITY: <b>GREENWOOD MEMORY LAWN-CREMATORY, PHOENIX, ARIZONA</b>		39. NAME AND LOCATION OF 2nd DISPOSITION FACILITY: <b>NONE</b>	
<b>MEDICAL CERTIFICATION SECTION CAUSE OF DEATH PART I</b>					
40. IMMEDIATE CAUSE OF DEATH <b>MULTIFACTORIAL CARDIOVASCULAR DISEASE</b>	41. APPROXIMATE INTERVAL: <b>YEARS</b>				42. DUE TO OR AS A CONSEQUENCE OF
43. DUE TO OR AS A CONSEQUENCE OF	44. APPROXIMATE INTERVAL				45. DUE TO OR AS A CONSEQUENCE OF
46. DUE TO OR AS A CONSEQUENCE OF	47. APPROXIMATE INTERVAL				48. DUE TO OR AS A CONSEQUENCE OF
<b>CAUSE OF DEATH PART II</b>					
48. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSES GIVEN ABOVE: <b>CHRONIC HEAT STRESS</b>		49. INJURY? <b>NO</b>		50. INJURY AT WORK? <b>NO</b>	
		51. MANNER OF DEATH <b>NATURAL DEATH</b>		52. TIME OF DEATH <b>1958</b>	
		53. WAS AN AUTOPSY PERFORMED? <b>YES</b>		54. WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE THE CAUSE OF DEATH? <b>YES</b>	
<b>CAUSE AND MANNER OF DEATH CERTIFICATION</b>					
<input type="checkbox"/> Certifying Physician/Nurse Practitioner/Physician's Assistant - To the best of my knowledge, death occurred due to the cause(s) and manner stated		55. NAME OF PERSON COMPLETING CAUSE OF DEATH: <b>AMANDA E. MASKOVYAK, M.D.</b>		56. DATE CERTIFIED <b>08/29/2017</b>	
<input checked="" type="checkbox"/> Medical Examiner/Tribal Law Enforcement Authority - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner stated		57. CERTIFIER'S ADDRESS <b>701 W JEFFERSON ST PHOENIX, AZ 85007</b>		58. NAME OF REGISTRAR: <b>MICHELE CASTANEDA-MARTINEZ</b>	
				59. DATE REGISTERED <b>09/22/2017</b>	

DATE ISSUED: 09/25/2017



This is a true certification of the facts on file with the Arizona Department of Health Services, Bureau of Vital Records, PHOENIX, ARIZONA  
Revised 07/2016

*Krystal Colburn*  
**KRYSTAL COLBURN**  
ASSISTANT STATE REGISTRAR



This copy not valid unless prepared on a form displaying the State Seal and impressed with the raised seal of the issuing agency

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE