

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



**ITEM: 19.22  
(ID # 13151)**

**MEETING DATE:**  
Tuesday, April 18, 2023

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item 497. Last assessed to: Andrew V Morrison, Trustee for the Morrison Family Trust, Dated July 12, 1994. District 4. [\$0]

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

1. Deny the claim from Andrew Morrison for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 664110010-1;
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$4,788.88 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

**ACTION:Policy**

  
Matthew Jennings, Treasurer-Tax Collector 4/5/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: April 18, 2023  
xc: Tax Collector

Kimberly Rector  
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>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	22/23

**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.

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.

1. Examined parties of interest reports to notify all parties of interest attached to the parcel.
2. Researched all last assessees through the County's Property Tax System for any additional addresses.
3. Used Accurint (people finder) to notify any new addresses that may be listed for our last assessees.
4. 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.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676(b).

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

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

of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 21, 2017.

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

1. Claim from Andrew Morrison based on a Notice of Excess Proceeds from the Sale of Tax- Defaulted Property dated July 24, 2017.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from Andrew Morrison be denied since our office was unable to verify that Andrew Morrison is one and the same as Andrew V. Morrison, Trustee. Since there are no other claimants the unclaimed excess proceeds in the amount of \$4,788.88 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 claimant by certified mail.

**Impact on Residents and Businesses**

Excess proceeds will be transferred to the County General Fund.

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

**ATTACHMENT A. Claim Morrison**

  
Stephanie Perez, Principal Management Analyst 4/10/2023

  
Ronak Patel, Deputy County Counsel 3/14/2023

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

RECEIVED  
2017 SEP 12 PM 2:05  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 209 Item 497 Assessment Number: 664110010-1

Assessee: MORRISON, ANDREW V TR

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 \$\_\_\_\_\_ 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. 664110010 recorded on \_\_\_\_\_. 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 9 day of Aug, 2017 at Corona Calif 92860  
County, State

Andrew Morrison  
Signature of Claimant

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

Andrew Morrison  
Print Name

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

P.O. Box 292103  
Street Address

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

Phelan, CA 92329-2103  
City, State, Zip

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

951-640-1972  
Phone Number

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

COUNTY OF RIVERSIDE  
County Administrative Center-4th Floor  
4080 Lemon Street, P.O. Box 12005  
Riverside, CA 92502-2205



Satellite Offices

Palm Desert Office  
38-686 El Cerrito Rd  
Palm Desert, CA 92211

Temecula Office  
40935 County Center Dr, Suite C  
Temecula, CA 92591

951-955-3900  
951-955-3990 - Fax  
www.countytreasurer.org  
E-mail: rcttc@rivco.org



7114 7344 2820 2969 9385



000127073100044TC: 209 ITEM#: 497 -EPRO-  
MORRISON, ANDREW V TR  
C/O MORRISON, ANDREW V  
ATTN: MORRISON, ANDREW  
1359 WOODBROOK WAY  
CORONA CA 92882

July 24, 2017

**EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY**

Assessment Number 664110010-1 TC: 209 ITEM: 497  
Situs Address:  
Assessee: MORRISON, ANDREW V TR  
Date Sold: May 2, 2017  
Deed to Purchaser Recorded: June 21, 2017  
Final Date to Submit Claim: June 21, 2018

Dear Sir or Madame:

The property referenced above was declared subject to the Tax Collector's power of sale for non-payment of taxes and later sold. Parties of Interest, as defined in Section 4675 of the California Revenue and Taxation Code (e.g., the last assessee and any lienholders of record), have a right to file a claim for any excess proceeds that remain after the tax liens and the costs of the sale have been satisfied. Our records indicate that you may be a party of interest, and we have enclosed a claim form for your convenience. Please note that your claim must be filed within one year from the date the deed to the purchaser was recorded (shown above). By law, we cannot accept claims after the one year period from this recording date. Claims submitted will be evaluated by our legal counsel and awarded in accordance with state law. The submission of a claim merely initiates that review.

The enclosed form is relatively simple and we must stress that most applicants will be able to fill it out without help. However, if you need help, please feel free to contact our office by mail, telephone or in person and we will help you without charge. You may telephone us at (951) 955-3945.

If you prefer to have an agent file your claim for you, or if you should decide to sell your claim (often referred to as "assignment") so that the purchaser of the claim may receive the funds, please advise us and we will send the proper form.

In addition, please note that the statutory procedures and the County's internal procedures dictate that most claims will not be processed until at least twenty (20) months following the date of recordation of the tax deed.

Sincerely,

DON KENT  
TREASURER-TAX COLLECTOR  
TAX SALE OPERATIONS

COUN

JON CHRISTENSEN  
TREASURER  
TAX COLLECTOR

May 30, 2019

Andrew Morrison  
P.O. Box 292103  
Phelan, CA 92329

Re: APN: 664110010-1  
TC 209 Item 497  
Date of Sale: May 02, 2017

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

TC 209 Item 497  
Andrew Morrison  
P.O. Box 292103  
Phelan, CA 92329



9590 9402 1680 6053 9890 90

2. Article Number (Transfer from service label)

7016 0340 0000 2071 4500

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION

A. Signature

X

B. Received by (Printed)

D. Is delivery address different?  
If YES, enter delivery address

3. Service Type

- Adult Signature
- Adult Signature Restricted
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. To consider your claim you must provide documentation to establish your connection to the property. Please send in any documentation that specifically connects you to the above mentioned parcel. This could be a copy of the grant deed, a tax bill you received, a copy of a payment that you made or even a notarized statement that you are one and the same person who took title with a specific document number.

Please send in all documents within 30 days (**June 30, 2019**). If you should have any questions, please contact me at the number listed below.

Sincerely,

*Miriam C. Marquez*

Sr. Accounting Assistant  
Tax Sale Operations/Excess Proceeds  
rcttcexcessproceeds@rivco.org  
Tel 951 955-3336/Fax 951 955-3990

County of Riverside, Treasurer-Tax Collector

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4080 LEMON STREET, 4TH FLOOR \* P.O. BOX 12005 \* RIVERSIDE, CALIFORNIA 92502  
WWW.COUNTYTREASURER.ORG \* (951) 955-3900 \* 1 (877) 748-2689 \* FAX (951) 955-3923

COUNTY OF RIVERSIDE

JON CHRISTENSEN  
TREASURER  
TAX COLLECTOR



MATTHEW JENNINGS  
ASSISTANT TREASURER-TAX COLLECTOR  
GIOVANE PIZANO  
CHIEF INVESTMENT MANAGER

September 24, 2019

# Final Notice

Andrew Morrison  
P.O. Box 292103  
Phelan, CA 92329

← address on claim

Re: APN: 664110010-1  
TC 209 Item 497  
Date of Sale: May 02, 2017


To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your connection to the property. Please send in any documentation that specifically connects you to the above mentioned parcel. This could be a copy of the tax bill you received, a copy of a payment that you made or even a notarized statement that you are one and the same person who took title with a specific document number.

Please send in all documents within 30 days (**October 24, 2019**). If you should have any questions, please contact me at the number listed below.

Sincerely,

*Miriam C. Marquez*  
Sr. Accounting Assistant  
Tax Sale Operations/Excess Proceeds  
  
Tel 951 955-3336/Fax 951 955-3990

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		A. Signature <b>X</b>
1. Article Addressed to:  EP 209 Item 497 Andrew Morrison P.O. Box 292103 Phelan, CA 92329		B. Received by (Print)  D. Is delivery address If YES, enter deliv
 9590 9402 1680 6053 9880 24		3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restrict <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restrict <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Rest <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restrict! (over \$500)
2. Article Number (Transfer from service label) 7016 0340 0000 2071 4739		

PS Form 3811, July 2015 PSN 7530-02-000-9053

County of Riverside, Treasurer-Tax Collector

COUNTY OF RIVERSIDE

JON CHRISTENSEN  
TREASURER  
TAX COLLECTOR



MATTHEW JENNINGS  
ASSISTANT TREASURER-TAX COLLECTOR  
GIOVANE PIZANO  
CHIEF INVESTMENT MANAGER

September 24, 2019

# Final Notice

Andrew Morrison  
1359 Woodbrook Way  
Corona, CA 92882

*← address on attached EP letter*

Re: APN: 664110010-1  
TC 209 Item 497  
Date of Sale: May 02, 2017

To Whom It May Concern:


This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your connection to the property. Please send in any documentation that specifically connects you to the above mentioned parcel. This could be a copy of the tax bill you received, a copy of a payment that you made or even a notarized statement that you are one and the same person who took title with a specific document number.

Please send in all documents within 30 days (**October 24, 2019**). If you should have any questions, please contact me at the number listed below.

Sincerely,

*Miriam C. Marquez*  
Sr. Accounting Assistant  
Tax Sale Operations/Excess Proceeds

Tel 951 955-3336/Fax 951 955-3990

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<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		A. Signed <input checked="" type="checkbox"/>
1. Article Addressed to: EP 209 Item 497 Andrew Morrison 1359 Woodbrook Way Corona, CA 92882		B. Received <input type="checkbox"/>
 9590 9402 1680 6053 9880 17		D. Is delivered if YES <input type="checkbox"/>
2. Article Number (Transfer from service label) 7016 0340 0000 2071 4746		3. Service <input type="checkbox"/> Adult Sign <input type="checkbox"/> Adult Signature <input type="checkbox"/> Certified <input type="checkbox"/> Certified Mail <input type="checkbox"/> Collect <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Insured <input type="checkbox"/> Insured (over \$)
PS Form 3811, July 2015 PSN 7530-02-000-9053		

County of Riverside, Treasurer-Tax Collector



COUNTY OF RIVERSIDE

JON CHRISTENSEN  
TREASURER  
TAX COLLECTOR



MATTHEW JENNINGS  
ASSISTANT TREASURER-TAX COLLECTOR  
GIOVANE PIZANO  
CHIEF INVESTMENT MANAGER

May 29, 2020

# Final Notice

Andrew Morrison  
4037 Phelan Rd., Ste A218  
Phelan, CA 92371

Re: APN: 664110010-1  
TC 209 Item 497  
Date of Sale: May 02, 2017


To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your connection to the property. Please send in any documentation that specifically connects you to the above mentioned parcel. This could be a copy of the tax bill you received, a copy of a payment that you made or even a notarized statement that you are one and the same person who took title with a specific document number.

Please send in all documents within 30 days (**June 29, 2020**). If you should have any questions, please contact me at the number listed below.

Sincerely,

*Miriam C. Marquez*  
Sr. Accounting Assistant  
Tax Sale Operations/Excess Proceeds  
Tel 951 955-3336/Fax 951 955-3990

<b>SENDER: COMPLETE THIS SECTION</b>		CO
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		A. <b>X</b> B. D.
1. Article Addressed to:		
EP 209 Item 497 Andrew Morrison 4037 Phelan Rd., Ste A218 Phelan, CA 92371		
 9590 9402 1680 6053 9852 69		3. Se <input type="checkbox"/> Adu <input type="checkbox"/> Adu <input type="checkbox"/> Cert <input type="checkbox"/> Coll <input type="checkbox"/> Coll <input type="checkbox"/> Insur <input type="checkbox"/> Insur (over)
2. Article Number (Transfer from service label)		
7002 0510 0004 1157 7626		
PS Form 3811, July 2015 PSN 7530-02-000-9053		

County of Riverside, Treasurer-Tax Collector

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