

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



**ITEM: 19.25  
(ID # 14771)**

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

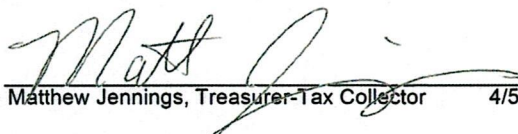
**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 207, Item 793. Last assessed to: The SITL Investment, LLC and Back Bays Trust, as tenants in common. District 4. [\$749-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Alvin Cox, Trustee of Back Bays Trust, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 636281002-8;
2. Authorize and direct the Auditor-Controller to issue a warrant to Alvin Cox, Trustee of Back Bays Trust in the amount of \$749.70, 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;
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$749.69 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

**ACTION:Policy**

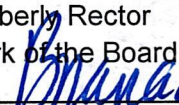
  
Matthew Jennings, Treasurer-Tax Collector 4/5/2023

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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>   | \$749                       | \$ 0                     | \$749                     | \$ 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>   | 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 24, 2016 public auction tax 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 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 assessee's through the County's Property Tax System for any additional addresses.
3. Used Accurant (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 July 14, 2016.

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

1. Claim from Alvin Cox, Trustee of Back Bays Trust based on a Tax Deed to Purchaser of Tax Defaulted Property recorded May 3, 2002 as Instrument No. 2002-236053 and a Certification of Trust notarized April 8, 2017.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Alvin Cox, Trustee of Back Bays Trust be awarded excess proceeds in the amount of \$749.70. Since there are no other claimants the unclaimed excess proceeds in the amount of \$749.69 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 released to a last assessee of the property, and transferred to the County General Fund.

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

**ATTACHMENT A. Claim BackBays**

  
Stephanie Patel, Principal Management Analyst 4/10/2023

  
Ronak Patel, Deputy County Counsel 3/2/2023

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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 207 Item 793 Assessment Number: 636281002-8

Assessee: SITL INV & BACK BAYS TRUST

Situs: NONE

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 \$50% of the total 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. 236053; recorded on 05/03/2002. 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) The document recorded as document number 2002-236053 on May 3, 2002 vests 50% interest in Back Bays Trust.

2) Certificate of Trust for Back Bays Trust

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 15<sup>th</sup> day of April, 2017 at Orange County, California  
County, State

*Alvin Cox, Trustee*  
Signature of Claimant

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

Alvin Cox, Trustee of Back Bays Trust  
Print Name

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

360 E. First St. #768  
Street Address

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

Tustin, CA 92780  
City, State, Zip

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

714-726-4346  
Phone Number

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

THE SITL INVESTMENT, LLC AND BACK BAYS TRUST  
P.O. BOX 566  
RIVERSIDE, CA 92502

DOC # 2002-236053

05/03/2002 08:00A Fee: 7.00

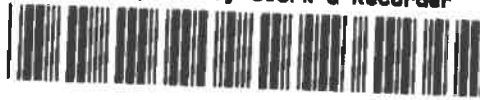
Page 1 of 1 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



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TRA 061-070.

Doc. Trans. Tax - computed on full value of property conveyed \$ 3.85

Paul McDonnell, Tax Collector

*Raeon Brendtman*

Signature of Declarant

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

M  
DB

On which the legally levied taxes were a lien for Fiscal Year 1992-1993

and for nonpayment were duly declared to be in default 1993-636281002-0000

Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and THE SITL INVESTMENT, LLC AND BACK BAYS TRUST, AS TENANTS IN COMMON

("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

MARCH 11, 2002

\$3,100.00

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 ORTMEYER, EDMUND F, described as follows:

OUTSIDE CITY

636281002-8

Assessor's Parcel Number

LOT 2 IN TRACT 3380, AS SHOWN BY MAP ON FILE IN BOOK 55, PAGE 92 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

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)

CERTIFICATION OF TRUST  
PURSUANT TO CALIFORNIA PROBATE CODE SECTION 18100.5  
(Back Bays Trust dated August 19, 1996)

I, Alvin Cox, declare and certify as follows:

1. I make this certification pursuant to California Probate Code Section 18100.5(a) ("The trustee may present a certification of trust to any person in lieu of providing a copy of the trust instrument to establish the existence or terms of the trust. A certification of trust may be executed by the trustee voluntarily or at the request of the person with whom the trustee is dealing.").

2. Back Bays Trust Dated August 19, 1996 is presently in existence and was executed on August 19, 1996.

3. Section 5.28 of the Trust entitled "Execute Documents" provides powers "To execute and deliver all documents which will accomplish or facilitate the exercise of the powers of the Trustee."

4. Section 5.19 of the Trust entitled "Litigate" provides powers "To prosecute or defend actions, claims or proceedings for the protection of trust assets and of the Trustee in the performance of its duties."

5. The trust is a revocable trust and has not been revoked.

6. All assets of the trust should be held in and checks should be payable to Back Bays Trust.

7. I am a currently acting trustee under the trust and am fully empowered in writing to act in my capacity in regards to the attached claim for excess proceeds.

8. The trust has not been revoked, modified, or amended in any manner which would cause the representations contained in this certification of trust to be incorrect.

Dated: 4/2/17

  
Alvin Cox  
Trustee

[ACKNOWLEDGEMENT ON NEXT PAGE]

\* \* \* \*

STATE OF CALIFORNIA

COUNTY OF ORANGE

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.

On APRIL 8 2017 before me, DENNIS RUSSELL CLARKSON, NOTARY PUBLIC, (here insert name and title of the officer), personally appeared ALVIN COX who 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(ies), 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.

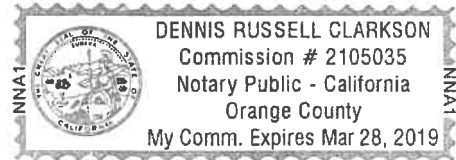
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



(Seal)



**MATTHEW JENNINGS**  
**County of Riverside Treasurer - Tax Collector**

**Giovane Pizano**  
*Assistant Treasurer*



**Melissa Johnson**  
*Assistant Tax Collector*

September 2, 2022

ALVIN COX, TRUSTEE OF BACK BAY  
 360 E FIRST STREET #768  
 TUSTIN, CA 92780

Re: PIN: 636281002-8  
 TC 207 Item 793  
 Date of Sale: May 24, 2016

To Whom It May Concern:

This office is in receipt of your claim for documentation you have provided is insu-

**Please submit the necessary proof to es listed below may assist the Treasurer-1**

- Copy of a trust/will
- Notarized Statement of different/misspelled
- Original Notarized Authorization for Agent to Collect Excess Proceeds
- Notarized Assignment of Right to Collect Excess Proceeds
- Certified Death Certificates
- Copy of Marriage Certificate for
- Original Note/Payment Book

| 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> | <p><b>A. Signature</b><br/> <b>X</b></p> <p><b>B. Received by (Printed Name)</b></p> <hr/> <p><b>D. Is delivery address different? If YES, enter delivery address</b></p>  |
| <p>1. Article Addressed to:<br/> <i>Alvin Cox, Trustee of Back Bays Trust</i><br/> <i>360 E. First St. #768</i><br/> <i>Tustin, CA 92780</i></p>   | <p><b>3. Service Type</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Adult Signature</li> <li><input type="checkbox"/> Adult Signature Restricted Delivery</li> <li><input type="checkbox"/> Certified Mail®</li> <li><input type="checkbox"/> Certified Mail Restricted Delivery</li> <li><input type="checkbox"/> Collect on Delivery</li> <li><input type="checkbox"/> Collect on Delivery Restricted Delivery</li> <li><input type="checkbox"/> Insured Mail</li> <li><input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</li> </ul> |
| <p>2. Article Number (Transfer from service label)<br/> <b>7003 3110 0005 4935 8634</b></p>  |  |
| <p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>  |  |

- Notarized Updated Statement of Monies Owed (as of date of tax sale)
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other: **Notarized Affidavit of One and the Same as "Alvin Cox, Trustee of Back Bays Trust" in doc# 2002-236053**

Please send in all **original** documents by **September 16, 2022** to: **Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-2205.** If you should have any questions, please contact me at the number listed below.

Sincerely,

*Maricela Ambriz*  
 Senior Accounting Assistant  
 Tax Sale Operations/Excess Proceeds  
 PH: (951) 955-3336/Fax: (951) 955-3990



RECEIVED

2022 SEP 16 AM 7:40

RIVERSIDE COUNTY  
TREAS - TAX COLLECTION

DECLARATION

Re: TC 207, Item 793  
APN: 6366281002-8  
Tax Sale Date: May 24, 2016

I, Alvin Cox, Declare and certify as follows:

1. I am a trustee of Back Bays Trust, which initially acquired the property under document number 2002-236053.
2. I am the same Alvin Cox as the Alvin Cox who is the trustee of Back Bays Trust.

The above information is true and correct under the penalty of perjury under the laws of the State of California.

Dated September 12, 2022

Alvin Cox  
Trustee

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

)  
)  
) SS.

COUNTY OF ORANGE

On September 13, 2022 before me, Vanessa Belmonte, Notary Public, personally appeared ALVIN COX, who 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(ies), 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.

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.

Signature Alvin Cox

**CALIFORNIA ALL-PURPOSE  
CERTIFICATE OF ACKNOWLEDGMENT  
(CALIFORNIA CIVIL CODE § 1189)**

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.

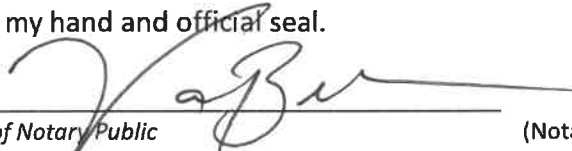
STATE OF CALIFORNIA )  
COUNTY OF Orange )

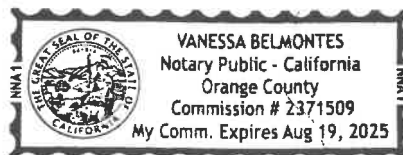
On 09/13/2022 before me, Vanessa Belmontes(Notary Public)  
(Date) (Here Insert Name and Title of the Officer)

personally appeared Alvin Cox  
who 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(ies), 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.

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.

  
Signature of Notary Public (Notary Seal)



**ADDITIONAL OPTIONAL INFORMATION**

**Description of Attached Document**

Title or Type of Document: Declaration Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

Additional Information: \_\_\_\_\_