

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



ITEM: 19.13  
(ID # 18999)

MEETING DATE:  
Tuesday, August 01, 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 530. Last assessed to: Majestic Custom Developers, LLC, a California Limited Liability Company. District 4. [\$6,808-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Tracy Ettinghoff, Esq., Agent for Shenandoah Ventures, LP for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 693102024-1;
2. Authorize and direct the Auditor-Controller to issue a warrant to Tracy Ettinghoff, Esq., Agent for Shenandoah Ventures, LP in the amount of \$6,808.62, 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 \$49,614.96 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

**ACTION:Policy**

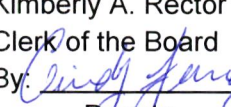
  
Matthew Jennings, Treasurer-Tax Collector 7/19/2023

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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, Perez, Washington, and Gutierrez  
Nays: None  
Absent: None  
Date: August 1, 2023  
xc: Treasurer

Kimberly A. 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>	\$ 6,808	\$ 0	\$ 6,808	\$ 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>	23/24

**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

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

others of equal priority in the property at the time of the sale, at any time prior to the expiration 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 Tracy Ettinghoff, Esq., Agent for Shenandoah Ventures, LP based on a Notarized Statement of Authorization for Agent to Collect notarized May 2, 2023 and a Notice of Delinquent Assessment recorded November 12, 2015 as Instrument No. 2015-0498595.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from Tracy Ettinghoff, Esq., Agent for Shenandoah Ventures, LP be awarded excess proceeds in the amount of \$6,808.62. Since there are no other claimants the unclaimed excess proceeds in the amount of \$49,614.96 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 lienholder and transferred to the County General Fund.

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

**ATTACHMENT A. Claim Ettinghoff**

  
Cesar Bernal, PRINCIPAL MGMT ANALYST 7/21/2023

  
Kristine Bell-Valdez, Supervising Deputy County Counsel 6/13/2023

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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 209 Item 530 Assessment Number: 693102024-1

Assessee: MAJESTIC CUSTOM DEV

Situs: 32780 BOCA RATON THOUSAND PALMS 92276

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 \$8,916.34 from the sale of the above mentioned real property. I/We were the [X] 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. 2015-049555; recorded on 11/12/2015. 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.

Notice of Delinquent Assessment dated 11/12/2015
Current Accounting Statement

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 18th day of January, 2018 at Orange, California
County, State

Tracy Ettinghoff
Signature of Claimant

Signature of Claimant

Tracy Ettinghoff
Print Name

Print Name

30011 Ivy Glenn #121
Street Address

Street Address

Laguna Niguel, CA 92677
City, State, Zip

City, State, Zip

949 363-5573
Phone Number

Phone Number

RECEIVED
2018 FEB 14 AM 4:33
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

**Shenandoah Ventures, LP  
32700 Desert Moon Dr.  
Thousand Palms, CA 92276**

April 17, 2023

Jon Christensen, Treasurer-Tax Collector  
P.O. Box 12005  
Riverside, CA 92502-2205  
Attn: Tax Sale Operations

Re: 32780 Boca Raton, Thousand Palms, CA APN: 693-102-024-1  
Date Sold 5/2/2017  
TC: 209 Item 530

To Tax Collector:

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, on behalf of Shenandoah Ventures, LP do hereby appoint:

Tracy Ettinghoff, Esq. (Law Office of Tracy Ettinghoff)  
30011 Ivy Glenn, Suite 121  
Laguna Niguel, CA 92677  
(949)363-5573  
te@ettinghoff.com

As my agent to apply for and collect the excess proceeds which you are holding and to which we are entitled from the sale of assessment number 693-102-024-1 sold at public auction on May 2, 2017. I understand that I AM NOT SELLING MY RIGHT TO THE REFUND, but merely naming an agent for collection purposes for my convenience. Shenandoah Ventures, LP is the lienholder under that certain Notice of Delinquent Assessment recorded on 11/12/2015 as Instrument No. 2015-0498595.

UPDATED STATEMENT OF MONIES OWED AS OF DATE OF TAX SALE

The amount of money owed as of the date of the tax sale was \$8,916.38 including past due recreation fees, collections costs, and attorney's fees. We have not received any money towards this claim from any source. The undersigned is authorized to sign on behalf of Shenandoah Ventures, LP.



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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.

### ACKNOWLEDGMENT

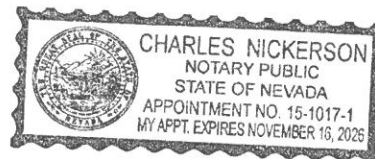
State of California  
County of Riverside

On May 2, 2023 before me, Charles Nickerson Notary Public personally appeared Steven Alegria who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacity(ies), and that by 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 Charles Nickerson (Seal)



RECORDING REQUESTED BY:

Tracy H. Ettinghoff

AND WHEN RECORDED RETURN TO:

Tracy H. Ettinghoff  
30011 Ivy Glenn Drive, #121  
Laguna Niguel, CA 92677-5016

**2015-0498595**

11/12/2015 01:13 PM Fee: \$ 21.00

Page 1 of 3

Recorded in Official Records  
County of Riverside  
Peter Aldana  
Assessor-County Clerk-Recorder



355					R	A	Exam:	880	
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
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SIZE	NCOR	SMF	NCHG	T:					

22.50

### NOTICE OF DELINQUENT ASSESSMENT

Effective on the date of recordation of this notice, **SHENANDOAH VENTURES LP** has a lien on the property described below in Paragraph 1, in the amounts listed in Paragraph 3.

1. The property against which the lien is imposed is commonly referred to as 72780 Boca Raton, Thousand Palms, CA 92276 and more particularly described as:

See Exhibit A

2. The record owner(s) of the property described in Paragraph 1 is Majestic Custom Developers, LLC, a California Limited Liability Company.

3. The amounts due under this assessment lien are \$2,013.65.

a. Delinquent (regular, annual, special) assessments

for the period from June 1, 2015 to October 8, 2015, in the amount of \$1,213.65.

b. Costs incurred in collecting the assessment in the following amounts:

(1)	Attorneys Fees (Lien)	\$455.00
	Attorneys Fees (Pre-Lien Letter)	150.00
	Title Search	150.00
(2)	Recording Fees	45.00

c. Total Charges: \$800.00

Order Number: 0625-2336901 (lp)  
Page Number: 7

**LEGAL DESCRIPTION**

Real property in the unincorporated area of the County of Riverside, State of California, described as follows:

LOT 65 OF TRACT NO. 3715, AS SHOWN BY MAP ON FILE IN BOOK 59 PAGES 88, 89 AND 90 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;

EXCEPTING THEREFROM AN UNDIVIDED ONE-SIXTEENTH INTEREST IN ALL COAL, OIL, GAS AND OTHER MINERAL DEPOSITS AS RESERVED IN PATENT FROM THE STATE OF CALIFORNIA, RECORDED NOVEMBER 29, 1924 IN BOOK 9 PAGE 70 OF PATENTS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

APN: 653-122-024-1



2009-0099771  
03/02/2009 08:00A  
2 of 3

*First American Title*



4. The name and address of the trustee authorized to enforce the lien are:

Tracy Ettinghoff  
Attorney at Law  
30011 Ivy Glenn Drive, Suite 121  
Laguna Niguel, CA 92677-5016

SHENANDOAH VENTURES LP

Dated: October 9, 2015

  
Tracy H. Ettinghoff, Attorney


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 10/9/15, before me, Teresa Lena Olvera, Notary Public, personally appeared Tracy Ettinghoff, 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.

  
Signature of Notary Public



**Law Office of Tracy Ettinghoff**

**30011 Ivy Glenn**

**Suite 121**


**Laguna Niguel, CA 92677**

**Statement**

DATE
1/18/2018

TO:
Majestic Custom Developers, LLC 1904 Third Avenue, Suite 435 Seattle, WA 98101

AMOUNT DUE
\$8,916.38

Account #	LIEN RECORDED
	

DATE	TRANSACTION	AMOUNT	BALANCE
08/09/2015	Balance forward		0.00
08/10/2015	Majestic Custom Dev. ~ 72780 Boca Raton- Opening Balance	738.19	738.19
08/17/2015	Pre Lien Letter	150.00	888.19
08/17/2015	Title Search	150.00	1,038.19
09/01/2015	Monthly Assessment	212.73	1,250.92
09/01/2015	Attorney Review & Correspondence to Client	25.00	1,275.92
10/01/2015	Attorney Review & Correspondence to Client	25.00	1,300.92
10/01/2015	Monthly Assessment	212.73	1,513.65
10/07/2015	Prepare Notice of Delinquent Assessment, Ltr & Release	455.00	1,968.65
10/07/2015	Recording Fee	45.00	2,013.65
11/01/2015	Attorney Review & Correspondence to Client	25.00	2,038.65
11/01/2015	Monthly Assessment	212.73	2,251.38
12/01/2015	Attorney Review & Correspondence to Client	25.00	2,276.38
12/01/2015	Monthly Assessment	212.73	2,489.11
01/01/2016	Attorney Review & Correspondence to Client	25.00	2,514.11
01/01/2016	Monthly Assessment	225.18	2,739.29
02/01/2016	Monthly Assessment	225.18	2,964.47
02/01/2016	Attorney Review & Correspondence to Client	25.00	2,989.47
03/01/2016	Monthly Assessment	225.18	3,214.65
03/01/2016	Attorney Review & Correspondence to Client	25.00	3,239.65
04/01/2016	Attorney Review & Correspondence to Client	25.00	3,264.65
04/01/2016	Monthly Assessment	225.18	3,489.83
05/01/2016	Attorney Review & Correspondence to Client	25.00	3,514.83
05/01/2016	Monthly Assessment	225.18	3,740.01
06/01/2016	Attorney Review & Correspondence to Client	25.00	3,765.01
06/01/2016	Monthly Assessment	225.18	3,990.19
07/01/2016	Attorney Review & Correspondence to Client	25.00	4,015.19
07/01/2016	Monthly Assessment	225.18	4,240.37
08/01/2016	Attorney Review & Correspondence to Client	25.00	4,265.37
08/01/2016	Monthly Assessment	225.18	4,490.55
09/01/2016	Attorney Review & Correspondence to Client	25.00	4,515.55
09/01/2016	Monthly Assessment	225.18	4,740.73

THIS COMMUNICATION IS FROM A DEBT COLLECTOR. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT (949) 363-5573. ALL CHECKS MUST BE MADE PAYABLE TO TRACY ETTINGHOFF AND SENT TO THE ADDRESS ABOVE.

AMOUNT DUE
\$8,916.38

Law Office of Tracy Ettinghoff

30011 Ivy Glenn

Suite 121

Laguna Niguel, CA 92677

Statement

DATE

1/18/2018

TO:

Majestic Custom Developers, LLC  
1904 Third Avenue, Suite 435  
Seattle, WA 98101

AMOUNT DUE

\$8,916.38

Account #

LIEN RECORDED

DATE	TRANSACTION	AMOUNT	BALANCE
10/01/2016	Attorney Review & Correspondence to Client	25.00	4,765.73
10/01/2016	Monthly Assessment	225.18	4,990.91
11/01/2016	Attorney Review & Correspondence to Client	25.00	5,015.91
11/01/2016	Monthly Assessment	225.18	5,241.09
12/01/2016	Attorney Review & Correspondence to Client	25.00	5,266.09
12/01/2016	Monthly Assessment	225.18	5,491.27
01/01/2017	Attorney Review & Correspondence to Client	25.00	5,516.27
01/01/2017	Monthly Assessment	238.47	5,754.74
02/01/2017	Monthly Assessment	238.47	5,993.21
02/01/2017	Attorney Review & Correspondence to Client	25.00	6,018.21
03/01/2017	Monthly Assessment	238.47	6,256.68
03/01/2017	Attorney Review & Correspondence to Client	25.00	6,281.68
04/01/2017	Monthly Assessment	238.47	6,520.15
04/01/2017	Attorney Review & Correspondence to Client	25.00	6,545.15
05/01/2017	Monthly Assessment	238.47	6,783.62
05/01/2017	Attorney Review & Correspondence to Client	25.00	6,808.62
06/01/2017	Monthly Assessment	238.47	7,047.09
06/01/2017	Attorney Review & Correspondence to Client	25.00	7,072.09
07/01/2017	Monthly Assessment	238.47	7,310.56
07/01/2017	Attorney Review & Correspondence to Client	25.00	7,335.56
08/01/2017	Monthly Assessment	238.47	7,574.03
08/01/2017	Attorney Review & Correspondence to Client	25.00	7,599.03
09/01/2017	Monthly Assessment	238.47	7,837.50
09/01/2017	Attorney Review & Correspondence to Client	25.00	7,862.50
10/01/2017	Monthly Assessment	238.47	8,100.97
10/01/2017	Attorney Review & Correspondence to Client	25.00	8,125.97
11/01/2017	Monthly Assessment	238.47	8,364.44
11/01/2017	Attorney Review & Correspondence to Client	25.00	8,389.44
12/01/2017	Monthly Assessment	238.47	8,627.91
12/01/2017	Attorney Review & Correspondence to Client	25.00	8,652.91
01/01/2018	Monthly Assessment	238.47	8,891.38
01/01/2018	Attorney Review & Correspondence to Client	25.00	8,916.38

THIS COMMUNICATION IS FROM A DEBT COLLECTOR. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT (949) 363-5573. ALL CHECKS MUST BE MADE PAYABLE TO TRACY ETTINGHOFF AND SENT TO THE ADDRESS ABOVE.

AMOUNT DUE

\$8,916.38