

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



**ITEM:** 19.11  
(ID # 21698)

**MEETING DATE:**  
Tuesday, August 29, 2023


**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 810. Last assessed to: Howard Kaplan, an unmarried man. District 4. [\$4,487-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Cochran Investment Company, Inc., Assignee for Howard Kaplan, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 663163013-1;
2. Authorize and direct the Auditor-Controller to issue a warrant to Cochran Investment Company, Inc., Assignee for Howard Kaplan in the amount of \$4,487.45 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 8/17/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, 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 29, 2023  
xc: Tax Collector

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>	\$ 4,487	\$ 0	\$ 4,487	\$ 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>	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 1, 2018 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 26, 2018. 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 18, 2018, 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 Cochran Investment Company, Inc., Assignee for Howard Kaplan based on an Assignment of Right to Collect Excess Proceeds notarized August 23, 2018, and a Grant Deed recorded December 9, 2009 as Instrument No. 2009-0633688.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Cochran Investment Company, Inc., Assignee for Howard Kaplan be awarded excess proceeds in the amount of \$4,487.45. 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 Cochran**

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST

8/18/2023

*Kristine Bell-Valdez*  
Kristine Bell-Valdez, Supervising Deputy County Clerk

7/28/2023

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

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 212 Item 810 Assessment No.: 663163013-1

Assessee: KAPLAN, HOWARD

Situs: 13115 LITTLE MORONGO RD DSRT HOT SPG 92240

Date Sold: May 1, 2018

Date Deed to Purchaser Recorded: June 26, 2018

Final Date to Submit Claim: June 26, 2019

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 4928 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. 2009-0633688; recorded on 12/09/2009. 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.**

Copy of Driver's License, Copy of Grant Deed, Assignment of Rights, Declaration of One and the Same

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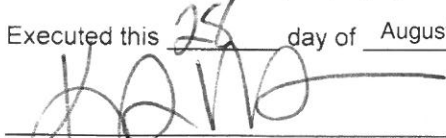
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If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant 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 25 day of August, 2018 at Tustin, CA  
County, State



Signature of Claimant  
Cochran Investment Company, Inc.  
Kelly A. Mills, Vice-President

Signature of Claimant

Print Name  
161 Fashion Ln., Ste. 105  
Street Address  
Tustin, CA 92780  
City, State, Zip  
714-731-1820  
Phone Number

Print Name  
Street Address  
City, State, Zip  
Phone Number

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor's claim as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Cochran Investment Company, Inc my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 663163013-1 sold at public auction on May 1, 2018 I understand that the total of excess proceeds available for refund is \$ 4928 and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Howard Kaplan  
(Signature of Party of Interest/Assignor)

Howard Kaplan  
(Name Printed)

2435 Colinas Corte  
(Address)

El Cajon, CA 92019  
(City/State/Zip)

619-250-5660  
(Area Code/Telephone Number)

STATE OF CALIFORNIA )ss.  
COUNTY OF \_\_\_\_\_ )

On \_\_\_\_\_, before me, \_\_\_\_\_, personally appeared \_\_\_\_\_, 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 forgoing paragraph is true and correct.

WITNESS my hand and official seal.

\_\_\_\_\_  
(Signature of Notary)

(This area for official seal)

*See Attached*

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Kelly A. Mills  
(Signature of Assignee)

Kelly A. Mills, Vice-President  
(Name Printed)

161 Fashion Ln., Ste. 105  
(Address)

Tustin, CA 92780  
(City/State/Zip)

STATE OF CALIFORNIA )ss.  
COUNTY OF Orange )

On \_\_\_\_\_, before me, the undersigned, a Notary Public in and for said State, personally appeared Kelly A. Mills, 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.

WITNESS my hand and official seal.

\_\_\_\_\_  
(Signature of Notary)

(This area for official seal)

*See Attached*

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**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 San Diego )

On 8-21-18 before me, Chad Cottrell , Notary Public,  
*Date Here Insert Name and Title of the Officer*

personally appeared HOWARD KAPLAN  
*Name(s) of Signer(s)*

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 *Chad Cottrell*  
*Signature of Notary Public*

Chad Cottrell, *NOTARY PUBLIC*

Place Notary Seal Above

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_  
Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_  
Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

# CALIFORNIA ALL- PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

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 August 23, 2018 before me, VICTORIA NELSON, Notary Public,  
(Here insert name and title of the officer)

personally appeared Kelly A Mills,  
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.

Victoria Nelson  
Notary Public Signature

(Notary Public Seal)



## ADDITIONAL OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

\_\_\_\_\_  
(Title or description of attached document)

\_\_\_\_\_  
(Title or description of attached document continued)

Number of Pages \_\_\_\_\_ Document Date \_\_\_\_\_

### CAPACITY CLAIMED BY THE SIGNER

- Individual (s)
- Corporate Officer
- \_\_\_\_\_ (Title)
- Partner(s)
- Attorney-in-Fact
- Trustee(s)
- Other \_\_\_\_\_

## INSTRUCTIONS FOR COMPLETING THIS FORM

*This form complies with current California statutes regarding notary wording and, if needed, should be completed and attached to the document. Acknowledgments from other states may be completed for documents being sent to that state so long as the wording does not require the California notary to violate California notary law.*

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he~~/she/~~they~~, is /~~are~~ ) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
  - ❖ Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
  - ❖ Indicate title or type of attached document, number of pages and date.
  - ❖ Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document with a staple.

DOC # 2009-0633688

12/09/2009 08:00A Fee:9.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder

Recording requested by:  
We The People

When recorded return to and Mail Tax  
Statement To:

Howard Kaplan  
5005 Texas Street Suite #105  
San Diego, CA 92108



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
							T:	CTY	UNI

GRANT DEED

APN: 663-163-013

No Documentary Transfer Tax Due

"This conveyance confirms a change of name and the grantor and grantee are the same party. (Rev. & Tax. Code 11911.)"

10  
C  
043

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Sparetime Communities, a California Limited Liability Company, does hereby grant to Howard Kaplan, an Unmarried Man, the following described real property in an unincorporated area of the County of Riverside, State of California:

the real property in the County of Riverside, State of California, described as: Lot 4, Sunny Sands Estate Unit No. 3, in the Unincorporated, County of Riverside as shown by map on file in Book 30, Pages 11, 12 and 13 of Maps in the office of the County Recorder of said County, State of California.  
Also Known as: Vacant Land Purchase APN# 663-163-013, Desert Hot Springs, CA 92240  
AP#: 663-163-013

Together with all appurtenances, and subject to any covenants, easements and restrictions of record. Commonly known as: Lot 4 Sunny Sands Estates Unit No. 3, in the City of Desert Hot Springs, County of Riverside, State of California, 92240

Date 12/3, 2009

*Gregg Caledonia*  
Gregg Caledonia,  
Managing Member  
For Sparetime Communities,  
a California Limited Liability Company

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO

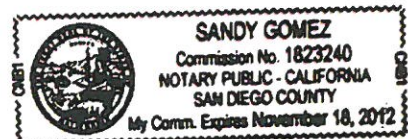
On 12/3, 2009, before me, SANDY GOMEZ a Notary Public, personally appeared Gregg Caledonia, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by 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.

Notary Public

*Sandy Gomez*

Mail Tax Statement As Shown Above.



**DECLARATION**  
**OF ONE AND THE SAME PERSON**

I, Howard Kaplan do hereby declare:

1. I am over the age of 18 and a resident of El Cajon, CA. The facts set forth herein are true of my own personal knowledge. If called to testify as a witness in a judicial proceeding, I could, and would, testify truthfully and competently thereto.
2. I am one and the same person as Howard B. Kaplan as noted on my California Drivers License.
3. I am one and the same person as Howard Kaplan who is one and the same person who is mentioned on the referenced Grant Deed as Document #2009-0633688, Recorded in Riverside County on 12/9/2009.
4. I am one and the same person as Howard Kaplan and Howard B. Kaplan.
5. I am one and the same person who assigned the excess proceeds to Cochran Investment Company, Inc., for Riverside County Assessors Parcel Number 663163013-1, on 8/2/2018.

I declare under penalty of perjury that the foregoing is true and correct. Executed the 21<sup>st</sup> day of AUGUST, 2018, at EL CAJON, CA.

X Howard B. Kaplan  
Signed

**JURAT**

Subscribed and sworn to (or affirmed) before me on this

21 day of AUGUST, 2018 by  
Date Month Year

HOWARD KAPLAN  
Name of Signer

*"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 \_\_\_\_\_

County of \_\_\_\_\_

Proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature \_\_\_\_\_  
Signature of Notary Public

(Place Notary Seal Above)

SEE ATTACHED



**CALIFORNIA JURAT WITH AFFIANT STATEMENT**

**GOVERNMENT CODE § 8202**

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-6 to be completed only by document signer[s], *not* Notary)

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_

4 \_\_\_\_\_

5 \_\_\_\_\_

6 \_\_\_\_\_

*Signature of Document Signer No. 1*

*Signature of Document Signer No. 2 (if any)*

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 San Diego

Subscribed and sworn to (or affirmed) before me  
 on this 21 day of AUGUST, 2018,  
 by \_\_\_\_\_  
Date Month Year  
 (1) HOWARD KAPLAN

(and (2) \_\_\_\_\_),  
Name(s) of Signer(s)

proved to me on the basis of satisfactory evidence  
 to be the person(s) who appeared before me.



Signature *Chad Cottrell*  
Signature of Notary Public

*Seal*  
 Place Notary Seal Above

Chad Cottrell, *NOTARY PUBLIC*

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

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

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

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

Subscribed and sworn to (or affirmed) before me on this 28th  
day of August, 2018, by Victoria Nelson Notary Public  
Kelly A. Mills

proved to me on the basis of satisfactory evidence to be the  
person(s) who appeared before me.



(Seal)

Signature

A handwritten signature in blue ink, appearing to read 'Victoria Nelson', written over a horizontal line.

SEP 05 2018

RECEIVED

**SHIP TO:** DON KENT  
RIVERSIDE TREASURER-TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

**Carrier -- Leave if No Response**

**B900**

**USPS TRACKING #**

9405 5036 9930 0287 8987 02

Electronic Rate Approved #038555749

**PRIORITY MAIL 1-DAY™**

Expected Delivery Date: 09/01/18  
Ref#: SUBMITALS  
**0006**

**Click-N-Ship®**

usps.com 9405 5036 9930 0287 8987 02 0067 0000 0019 2502  
US POSTAGE \$6.70  
Flat Rate Env  
Mailed from 92780 062S0000001307  
08/31/2018

Cut on dotted line.

### Instructions

1. Each Click-N-Ship® label is unique. Labels are to be used as printed and used only once. **DO NOT PHOTO COPY OR ALTER LABEL.**
2. Place your label so it does not wrap around the edge of the package.
3. Adhere your label to the package. A self-adhesive label is recommended. If tape or glue is used, **DO NOT TAPE OVER BARCODE.** Be sure all edges are secure.
4. To mail your package with PC Postage®, you may schedule a Package Pickup online, hand to your letter carrier, take to a Post Office™, or drop in a USPS collection box.
5. Mail your package on the "Ship Date" you selected when creating this label.

### Click-N-Ship® Label Record

**USPS TRACKING # :**  
**9405 5036 9930 0287 8987 02**

Trans. #: 443064414	Priority Mail® Postage: <b>\$6.70</b>
Print Date: 08/31/2018	Total: <b>\$6.70</b>
Ship Date: 08/31/2018	
Expected Delivery Date: 09/01/2018	

**From:** KELLY A MILLS  
COCHRAN INVESTMENT COMPANY, INC.  
161 FASHION LN  
STE 105  
TUSTIN CA 92780-3362

Ref#: SUBMITALS

**To:** DON KENT  
RIVERSIDE TREASURER-TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

\* Retail Pricing Priority Mail rates apply. There is no fee for USPS Tracking® service on Priority Mail service with use of this electronic rate shipping label. Refunds for unused postage paid labels can be requested online 30 days from the print date.



Thank you for shipping with the United States Postal Service!  
Check the status of your shipment on the USPS Tracking® page at usps.com