

ITEM: 19.11 (ID # 22624) MEETING DATE: Tuesday, November 07, 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 161. Last assessed to: The Dore Family Trust, dated April 22, 1992, Jeanne H. Dore, Trustee; Thomas A. Pieper, Trustee of the Thomas A. Pieper Living Trust, dated August 6, 2002; Gregory E. Pieper, a married man as his sole and separate property; Scott T. Pieper, a married man as his sole and separate property; and Todd A. Pieper, a single man, as tenants in common; Thomas Philip Crandall; and Helene A. Jacobson, an unmarried woman. District 1. [\$9,800-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

- Approve the claim from Helene A. Golde AKA Helene A. Jacobson, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 335020019-7;
- Approve the claim from Thomas Philip Crandall, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 335020019-7;
- 3. Authorize and direct the Auditor-Controller to issue a warrant to Helene A. Golde AKA Helene A. Jacobson in the amount of \$4,900.04, and Thomas Philip Crandall in the amount of \$4,900.04 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; and
- 4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$29,400.23 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

ACTION:Policy

Treasurer-Tax Collector 10/25/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes:	Jeffries, Spiegel, Washington and Perez
Nays:	None
Absent:	Gutierrez
Date:	November 7, 2023
XC:	Tax Collector

Kimberty A. Rector Clerk of the B Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	т	otal Cost:	Ong	oing Cost
COST	\$ 9,800	\$0		\$ 9,800		\$0
NET COUNTY COST	\$ 0	\$0		\$ 0		\$ 0
SOURCE OF FUNDS:	Fund 65595 Excess Proc	eeds from Tax Sale		Budget Adjus	stment:	N/A
COUNCE OF FONDO.		eeus nom rax Sale.		For Fiscal Ye	ar:	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 tax 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.

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 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 26, 2018.

The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1. Claim from Helene A. Golde AKA Helene A. Jacobson based on a Trustee's Deed Upon Sale recorded December 29, 1998 as Instrument No. 1998-562910.
- Claim from Thomas Philip Crandall based on an Affidavit of Death of Trustor-Trustee recorded May 29, 2009 as Instrument No. 2009-0271775 and a Quitclaim Deed recorded September 29, 2009 as Instrument No. 2009-0504137.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Helene A. Golde AKA Helene A. Jacobson be awarded excess proceeds in the amount of \$4,900.04 and Thomas Philip Crandall be awarded excess proceeds in the amount of \$4,900.04. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$29,400.23 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 claimants by certified mail.

Impact on Residents and Businesses

Excess proceeds will be released to last assessees of the property and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. <u>Claim Golde</u> ATTACHMENT B. <u>Claim Crandall</u>

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9/25/2023

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

RECEIVED

2018 SEP 13 PM 3: 12

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 212 Item 161 Assessment Number: 335020019-7

Assessee: DORE, JEANNE M TR & PIEPER, THOMAS A TR & PIEPER, TODD A & CRANDALL, THOMAS

Situs:

627177,662.2

Date Sold: May 1, 2018

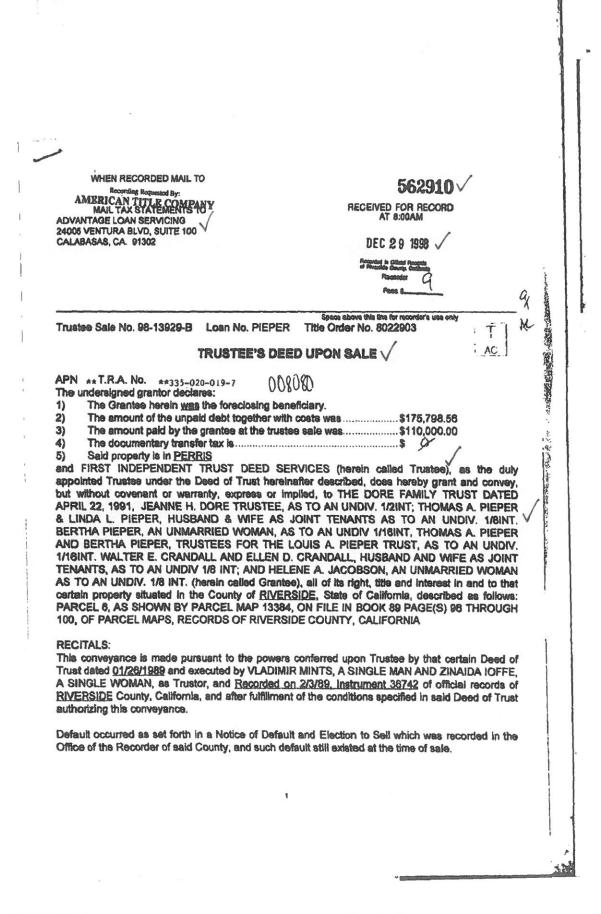
Date Deed to Purchaser Recorded: June 26, 2018

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 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. _____; 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 dav County, State Signature of Claimant Signature of Claimant Print Name Street Address Street Address State Zip City, State, Zip Phone Number Phone Number Email Address Email Address



Trustee Sale No. 98-13929-8 Loan No. PIEPER Title Order No. 8022903

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its powers under said Deed of Trust, sold the herein described property at public auction on 12/23/1998. Grantee, being the highest bidder at said sale, became the purchaser of said property for the amount bid being \$110,000.00 in lawful money of the United States, or by credit bid if the Grantee was the beneficiary of said Deed of Trust at the time of said Trustee's Sale.

DATE: 12/24/98

FIRST INDEPENDENT TRUST DEED SERVICES, AS TRUSTEE

Lyna Wolcott, Vice President

STATE OF CA COUNTY OF Los Angeles

On before me, AVI C. PATEL, a Notary Public in and for said county, 12/24/98 personally appeared Lynn Wolcott, 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(les), 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.

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WITNESS my hand and official seal.



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Notary Public In and for said County and State

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

RECEIVED

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

2019 JUN - 3 PM 12: 41

RIVERSIDE COUNTY TREASTAX COLLECTO

TC 212 Item 161 Assessment Number: 335020019-7

Assessee: DORE, JEANNE M TR & PIEPER, THOMAS A TR & PIEPER, TODD A & CRANDALL, THOMAS

Situs:

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 \$ 4,900.00 from the sale of the above mentioned real property. I/We were the lienholder(s), reprint 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. 2009-0504137; recorded on 09/29/09. 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.

Doc # 2009-0504137 date 09/29/2009: Quitclaim Deed-Crandall Family Trust to Thomas Philip Crandall

Doc # 2009-0271775 date 05/29/2009: Exhibit A&B - Grant & Assignment to Crandall Family Trust

Doc # 1998-562910 date 12/29/1998: Trustee's Deed - Mints/Ioffe to Dore/Crandall/et al.

Doc # 1984-3820 date 01/09/1984: Quitclaim Deed - Washburn to Dore/Crandall/et al. (original partnership deed)

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 <u>30th</u> day of <u>May</u>	2019 at Santa Barbara County, California
Maria AM	County, State
Sand Alle to and the	
Manuel Har allacted	Signature of Claimant
Signature of Claimant	Signature of Chaimant
Thomas Philip Crandall	
Print Name	Print Name
1322 Kenwood Road	
	Street Address
Street Address	Sileer Address
Santa Barbara, CA 93109	
City, State, Zip	City, State, Zip
805 965-6159	
	Phone Number
Phone Number	Pilone Number
tpcran@verizon.net	
Email Address	Email Address

1627177.683.2

DOC # 2009-0271775 05/29/2009 08:00A Fee:102.00 Page 1 of 32 Recorded in Official Records County of Riverside Larry W. Ward Assessor, County Clerk & Recorder

Recording requested by: Thomas P. Crandall

And when recorded return to: Thomas P. Crandall 1322 Kenwood Drive Santa Barbara, California 93109

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STATE OF CALIFORNIA COUNTY OF SANTA BARBARA)

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AFFIDAVIT OF DEATH OF TRUSTOR - TRUSTEE (Pursuant to Probate Code 15200

Thomas Philip Crandall and Jacqueline Louise Crandall, successor trustees to Walter E. Crandall and Ellen D. Crandall, deceased, trustees of the Crandall Family Trust, originally dated May 1, 1996, and that certain First Amendment to and Complete Restatement of the Crandall Family Trust dated June 23, 2006, hereinafter "trustees", of legal age, being first duly sworn, depose and say:

We declare that the Property described herein on Exhibit "A are assets of the trust, in accordance with the ruling in Estate of Heggstad, 16 Cal. App. 943, 20 Cal. Rptr 433 (1993), and pursuant to Probate Code 15200, and therefore, exempt from probate court proceedings.

- 1.) A copy of a Grant and Assignment of property dated June 23, 2006, is attached as Exhibit "B" showing that the property shown in Exhibit "A" was listed as assets of the Trust,
- A Certification of Trust by the original Trustees Walter E. and Ellen D. 2.) Crandall dated June 23, 2006, is attached as Exhibit "C".
- A Resignation of Trustees and Appointment of Successor Co-Trustees, 3.) including an Acceptance of Appointment of Successor Co-Trustees by Thomas and Jacqueline Crandall dated December 11, 2006, is attached as Exhibit "D".

Thomas Philip Crandall

Louise Crandall

be Louise Crandall

STATE OF CALIFORNIA

COUNTY OF SANTA BARBARA

OnJanuary <u>22</u> 2009, before me <u>444</u> <u>444</u> <u>444</u> <u>a</u> <u>a</u> notary public personally appeared Thomas Philip Crandall personally known to me (or 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.

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STATE OF MONTANA) : County of Yellowstone)

On this 28th day of January, 2009, before me, Kevin C. Sweeney, a Notary Public for the State of Montana, personally appeared Jacqueline Louise Crandall, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same.

In Witness Whereof, I have hereunto set my hand and affixed my Official Seal on the day and year in this certificate first above written.



Can it have greated Kevin C. Sweeney Notary Public for the State of Montana Residing at Billings, Montana My commission expires: June 25, 2011

Exhibit A

DIVISION I: PARCELS 2,3,4,5,6,15,16,17,19,22,23,AND 25 OF PARCEL MAP 13384, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 89,PAGES 96 TO 100, INCLUSIVE OF PARCEL MAPS, RECORDS OF SAID COUNTY; DIVISION II: PARCEL 3 OF PARCEL MAP 21877, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 145, PAGES 3 AND 4, OF PARCEL MAPS, RECORDS OF SAID COUNTY

EXHIBIT B

GRANT AND ASSIGNMENT

We, WALTER E. CRANDALL and ELLEN D. CRANDALL, hereby declare that we established on May 1, 1996 THE CRANDALL FAMILY TRUST, which trust has since been amended (hereinafter referred to for convenience as the TRUST).

With the following exceptions noted, we hereby grant, assign, transfer, deed and convey all of our respective right, title and interest in and to all of our property, whether real, personal, tangible, intangible or of mixed nature and wherever situated, and whether described herein or not, to ourselves as Trustees under the TRUST, including but not limited to our interests in that certain real property described as DIVISION I: PARCELS 2, 3, 4, 5, 6, 15, 16, 17, 19, 22, 23 AND 25 OF PARCEL MAP 13384, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 89, PAGES 96 TO 100, INCLUSIVE OF PARCEL MAPS, RECORDS OF SAID COUNTY; DIVISION II: PARCEL 3 OF PARCEL MAP 21877, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 145, PAGES 3 AND 4, OF PARCEL MAPS, RECORDS OF SAID COUNTY.

The only enceptions to the foregoing, that is those assets not transferred hereby, are as follows:

(i) Any and all assets held by us as community property with right of survivorship or held in joint tenancy between ourselves or between either or both of us and any other person or persons, provided that such community property or joint tenancy property has not otherwise been transferred by separate instrument to the TRUST.

(ii) Any insurance policies on either of our lives owned by either of us.

(iii) Any qualified retirement plans and individual retirement accounts owned by either of us.

(iv) Any tax-deferred annuities owned by either of us.

(v) Any property that is not transferable to the TRUST without the consent of a third party, the transfer of which will result in acceleration of an encumbrance thereon in the absence of the consent of the encumbrance holder, or that is not transferable by law.

(vi) Any property described in California Probate Code Section 13050(b), as amended at any time, or any successor section thereto, including but not limited to motor vehicles.

1

We hereby acknowledge our intent to take advantage of the ruling in Estate of Heggstad v. Nancy Rhodes Heggstad, by California's 1st App. Dist., 16 C.A.4th 943 (June 21, 1993).

DATED: 4/23,2006

Watter E. Crandell

ELLEN D. CRANDALL

ACCEPTANCE OF GRANT AND ASSIGNMENT

The undersigned, as Trustees under THE CRANDALL FAMILY TRUST dated May 1, 1996, as amended, do hereby accept and consent to the foregoing Grant and Assignment according to the terms and conditions thereof.

DATED: $\frac{b/23}{2}$, 2006

Walter E. Crandell WALTER E. CRANDALL, Trustee

DATED: 6/23,2006

Ellen D. CRANDALL, Trustee

556752.1 18923.400

STATE OF CALIFORNIA COUNTY OF $\mathcal{Q}.\mathcal{Q}$.) SS.

On $\frac{6/23}{2}$, 2006, before me, $\frac{F_{MAN} L \cdot G_{AAACT}}{2}$ a Notary Public in and for said State, personally appeared WALTER E. CRANDALL and ELLEN D. CRANDALL, personally known to me (or proved to me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the instrument, the persons, or the entity upon behalf of which the persons acted, executed the instrument.

WITNESS my hand and official seal.

[Seal]

Notary Public in and for said County and State



556752.1 18923.400

RECORDING REQUESTED BY CARROLL BARRYMORE ATTORNEY AT LAW AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENTS TO: Thomas Crandall 1322 Kenwood Santa Barbara, California 93109	247		09/ Red	corded Count	DO9 0 Page : in Of ty of arry 1	8:00A 1 of 4 ficia River	Fee: 1 Reco side	18.0 (0		
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computed on full value less value of liens or encumbrances remaining at time of sale,

Unincorporated area: County of Riverside, California

and FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, THOMAS PHILIP CRANDALL, and JACQUELINE LOUISE CRANDALL Successor Trustees of the Crandall Family Trust, dated May 1, 1996 and restated on June 23, 2006 hereby remise, release and forever quitclaim to THOMAS PHILIP CRANDALL the one eighth interest in the following described real property in the City of Temecula, the County of Riverside, State of California: attached hereto as Exhibit A.

Dated January <u>ZZ</u>, 2009

THOMAS PHILIP CRANDALL

e Foruse

ACQUELINE LOUISE CRANDALL

Exhibit A

DIVISION I: PARCELS 2,3,4,5,6,15,16,17,19,22,23,AND 25 OF PARCEL MAP 13384, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 89,PAGES 96 TO 100, INCLUSIVE OF PARCEL MAPS, RECORDS OF SAID COUNTY; DIVISION II: PARCEL 3 OF PARCEL MAP 21877, IN THE COUNTY OF RIVERSIDE, AS PER MAP RECORDED IN BOOK 145, PAGES 3 AND 4, OF PARCEL MAPS, RECORDS OF SAID COUNTY

ACKNOWLEDGMENT	
State of California County ofSanta Barbara)	
On January 22, 2009 before me, Mark Anthony Campos, Notary Public (insert name and title of the officer)	С
personally appeared <u>Thomas Philip Crandall</u> , who proved to me on the basis of satisfactory evidence to be the person(e) whose name(e) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(iee), and that by his/her/their signature(s) on the instrument the person(e), or the entity upon behalf of which the person(e) 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 Mark ANTHONY CAMPOS Commission # 1670920 Notary Public - California Ventura County My Comm. Expires May 28, 2010	1

For Documents Acknowledged On or After January 1, 2008

CALIFORNIA CIVIL CODE 1189

(a) (1) Any certificate of acknowledgment taken within this state shall be in the following form:

ACKNOWLEDGMENT				
State of DavidoxXXIA Montana) County of <u>Yellowstone</u>)				
On <u>January 28, 2009</u> before me, <u>KEVIN C. SWEENEY, a Notary Public for</u> the State of Montana, personally appeared <u>JACQUELINE LOUISE CRANDALL</u>				
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(e) 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				