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



ITEM: 19.4 (ID # 22623)

MEETING DATE:

Tuesday, January 09, 2024

Kimberly A. Rector

Clerk of the Board

FROM: TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 160. Last assessed to: Edward C. Dore and Jeanne M. Dore, husband and wife; 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 3. [\$8,273-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. 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 335020017-5;

Continued on Page 2

ACTION:Policy

Matthew Jennings, Treasurer-Tax Collector

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Perez 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: Date: None

January 9, 2024

XC:

Tax Collector

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

RECOMMENDED MOTION: That the Board of Supervisors:

- 2. 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 335020017-5;
- 3. Authorize and direct the Auditor-Controller to issue a warrant to Helene A. Golde AKA Helene A. Jacobson in the amount of \$2,757.86 and to Thomas Philip Crandall in the amount of \$5,515.72 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 \$16,549.62 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 8,273	\$0	\$ 8,273	\$0
NET COUNTY COST	\$0	\$0	\$0	\$ 0
SOURCE OF FUNDS:	Fund 65595 Excess Proc	ande from Tax Sala	Budget Adjustn	nent: N/A
CCCRCE OF FORDO.	Tund 00000 Excess Floc	eeus nom rax Sale.	For Fiscal Year:	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.

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

- 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.
- 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 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 Quitclaim Deed In Lieu of Foreclosure recorded June 26, 1996 as Instrument No. 1996-237212.
- 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 \$2,757.86 and Thomas Philip Crandall be awarded excess proceeds in the amount of \$5,515.72. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$16,549.62 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. Claim Golde

ATTACHMENT B. Claim Crandall

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

Cesar Bernal (PRINCIPAL MGMT ANALYST 12/22/2023

Aaron Gettis, Deputy County Journal 10/27/2023

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

To: Jon Christensen, Treasurer-Tax Collector	
Re: Claim for Excess Proceeds	
TC 212 Item 160 Assessment Number: 3350200	17-5
Assessee: DORE, EDWARD C TR & JACOBSON, H	IELENE A & CRANDALL, JACQUELINE LOUISE TR &
Situs:	
Date Sold: May 1, 2018	
Date Deed to Purchaser Recorded: June 26, 2018	
Final Date to Submit Claim: June 26, 2019	a a
\$ from the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the sale of the sale of the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the above mentioned owner(s) [check in one box] at the time of the sale of the sale of the above mentioned owner(s) [check in one box] at the time of the sale	tion 4675, hereby claim excess proceeds in the amount of dreal property. I/We were the lienholder(s), property of the property as is evidenced by Riverside County Recorder's
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UN	NLESS THE DOCUMENTATION IS ATTACHED.
	•
have to sign the claim unless the claimant submits proc claimant may only receive his or her respective portion of	
I/We affirm under penalty of perjury that the foregoing is t	
Executed this day of Septu, 20	County, State
Helans G. Dolde	
Signature of Claimant	Signature of Claimant
HELENE A. GOLDE	
Print Name	Print Name
94/6 DEER LODGE LAN Street Address	Street Address
LASVEGAS NV. 89129	
City, State, Zip	City, State, Zip
101-592-1942 Phone Number	Phone Number
hande a hotmail. CAM	Thone Number
Email Address	Email Address

		237212	
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	** QUITCLAIM DEED	DOCUMENTARY TRANSFER TAX \$	
		Signature of Declarant or Agent Determining Tax Firm Name	
	Alberta M. Schafer, an unmarried woman as to	and separate property as to an undividied 50% interest and 5 an individual 50% interest, as Tenants in Common on, receipt of which is hereby acknowledged. do hereby remise.	
	release and lorever quitciaim to L. Pleaser, haster	nd Jeanne M. Dore, husband and wife, Thomas A. Pieper and Linda of and wife, Bartha Pieper, an unmarried woman, Thomas A. Pieper Pieper Trust, Waltase R., Crandall and Ellen D. Crandall, husband directional and wife, and release A. Jacobson, and wife and release A. Jacobson, and Wife and Pieper A. Jacobson, and Pieper A. J	, ~, ;
	Parcel 25, as shown by Parcel Map 13394 records of Riverside Country, Californi	, on file in Book 89, Page 96, of Parcel Maps, a.	:'· i
	** IN LIEU OF FORCLOSURE V		
	Assessor's parcel No.		
	Executed on \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	New port Beauly CA	- 6
		Steen Blat 8-16-94	
		SUSAN BURTON	1 5
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	capacity(les), and that by kis/her/their signature(a) on the inst ment the person(b), or the entity upon behalf of which the person acted, executed this instrument.	(5) ATTORNEY IN FACT C TRUSTEE(S)	
	WITNESS my hand and official seal.	11 GUARDIAN/CONSERVATOR	, -
	Mary K. Meyer	SIGNER IS REPRESENTING.	
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Non-Order Search Doc: RV:1996 00237212

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

RECEIVED To: Jon Christensen, Treasurer-Tax Collector 2019 JUN - 3 PM 12: 41 Claim for Excess Proceeds Re: RIVERSIDE COUNTY TREAS-TAX COLLECT TC 212 Item 160 Assessment Number: 335020017-5 Assessee: DORE, EDWARD C TR & JACOBSON, HELENE A & CRANDALL, JACQUELINE LOUISE TR & 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 __ 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. 2009-0504137; 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 # 1996-237212 date 06/26/1996: Quitclaim Deed - Burton/Schafer 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 30th , 2019 at Santa Barbara County, California May day of County, State Signature of Claimant Signature of Claimant Thomas Philip Crandall Print Name 1322 Kenwood Road

Print Name
Print Name
Print Name

1322 Kenwood Road

Street Address
Santa Barbara, CA 93109
City, State, Zip
City, State, Zip
City, State, Zip
Phone Number

tpcran@verizon.net

Email Address
Print Name

Print Name

Email Address

Email Address

Email Address

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)

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.

A copy of a Grant and Assignment of property dated June 23, 2006, is 1.) 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, 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

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 exceptions 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.

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: 6/23 , 2006

WALTER E. CRANDALL, Trustee

DATED: $\frac{6/2}{3}$, 2006

ELLEN D. CRANDALL, Trustee

STATE OF CALIFORNIA)	
COUNTY OF \mathcal{O} . \mathcal{Q} .) ss.	
On	basis of satisfactory evidence) to be the persons ent, and acknowledged to me that they executed their signatures on the instrument, the persons,
WITNESS my hand and official seal.	[Seal]
Dra Q. freet	
Notary Public in and for said County and State	FRAN L. GARRETT Commission # 1418115 Notary Public - California Los Angeles County My Comm. Expires Jun 9, 2007

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 DOC # 2009-0504137 09/29/2009 08:00A Fee:18.00

Page 1 of 4
Recorded in Official Records
County of Riverside
Larry W. Ward



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APN No.335-020-003, 005, 006, 007, 008, 16, 017, 019, 020, 023, 026, 027, 047, 335-430-021

QUITCLAIM DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S)

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DOCUMENTARY TRANS			ITY TAX \$ 0	
computed on full valu	e of property con	veyed, or	,	
computed on full valu	e less value of lie	ens or encumbra	inces remaining at tin	ne of sale
Unincorporated area:	☐ County of	Riverside, Calif	fornia	no or odio
	•			

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 22, 2009

THOMAS PHILIP CRANDALL

SACQUELINE 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 of Santa Barbara)	
On _ January 22, 2009	_ before me, _	Mark Anthony Campos, Notary Public (insert name and title of the officer)
personally appeared Thomas	Philip Cran	dall
subscribed to the within instrument his/her/their authorized capacity(ie)	and acknow s), and that b	vidence to be the person(e) whose name(e) is/are ledged to me that he/she/they executed the same in y his/her/their signature(s) on the instrument the person(e) acted, executed the instrument.
I certify under PENALTY OF PERJ paragraph is true and correct.	URY under th	ne laws of the State of California that the foregoing
WITNESS my hand and official sea	al.	MARK ANTHONY CAMPOS Commission # 1670920 Notary Public - California Ventura County My Comm. Expires May 28, 2010
Signature Man Carlon	y Jan	(Seal)

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 California montana)
County of <u>Yellowstone</u>)
On January 28, 2009 before me, <u>KEVIN C. SWEENEY</u> , a Notary Public for the State of Montana, personally appeared JACQUELINE LOUISE CRANDALL
who proved to me on the basis of satisfactory evidence to be the person(a) whose name(a) 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(a) on the instrument the person(a), or the entity upon behalf of which the person(a) 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 SEAL