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



ITEM: 19.5 (ID # 22638)

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, Items 164 & 170. Last assessed to: The Dore Family Trust, dated Apr 22, 1991 Edward C. Dore and Jeanne M. Dore, Trustors/Trustees; Thomas A. Pieper and Linda L. Pieper, husband and wife, as joint tenants; Bertha Pieper, an unmarried woman; Thomas A. Pieper and Bertha Pieper, Trustees for the Louis A. Pieper Trust; Walter E. Crandall and Ellen D. Crandall, husband and wife, as joint tenants; and Helene A. Jacobson, an unmarried woman. District 1. [\$15,996-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 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 335060009-2 & 335060046-5;

Continued on Page 2

ACTION:Policy

Matthew Jennings, Treasurer-Tax Collector 12/21/2023

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: Absent:

None

None

Date:

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:

- Approve the claim from Thomas Philip Crandall, Successor Trustee to the Crandall Family Trust dated June 23, 2006 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 335060009-2 & 335060046-5:
- 3. Authorize and direct the Auditor-Controller to issue a warrant to Helene A. Golde AKA Helene A. Jacobson in the amount of \$7,998.28 and to Thomas Philip Crandall, Successor Trustee to the Crandall Family Trust dated June 23, 2006 in the amount of \$7,998.28, 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.
- Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$47,989.64 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Onge	Ongoing Cost	
COST	\$ 15,996	\$0	\$ 15,996		\$0	
NET COUNTY COST	\$0	\$0	\$0		\$0	
SOURCE OF FUNDS:	Budget Adju	stment:	N/A			
	For Fiscal Ye	ear:	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.

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.

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

- 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.
- 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 per parcel for excess proceeds:

- 1. Claims from Helene A. Golde AKA Helene A. Jacobson based on a Trustee's Deed recorded August 23, 1988 as Instrument No. 1988-239621.
- Claims from Thomas Philip Crandall, Successor Trustee to the Crandall Family Trust dated June 23, 2006 based on a Trustee's Deed recorded August 23, 1988 as Instrument No. 1988-239621, an Affidavit of Death of Trustor-Trustee recorded May 29, 2009 as Instrument No. 2009-0271775, and an Agreement For Distribution From Trust notarized April 3, 2009.

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 \$7,998.28 and Thomas Philip Crandall, Successor Trustee to the Crandall Family Trust dated June 23, 2006 be awarded excess proceeds in the amount of \$7,998.28. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$47,989.64 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.

EP 212	ITEM 164	335060009-2	\$39,561.88
EP 212	ITEM 170	335060046-5	\$24,424.32
TOTAL			\$63,986.20

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Impact on Residents and Businesses

Excess proceeds will be released to the heir of the estate of a last assessee, a last assessee, and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Golde

ATTACHMENT B. Claim Crandall

Cesar Germal

Cesar Bernal PRINCIPAL MGMT ANALYST 12/22/2023

Aaron Gettis, Deputy County Journsel 11/27/2023

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

(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To:	Jon Christensen, Treasurer-Tax Collecto	r REASURER-TAX COLLECTOR
Re:	Claim for Excess Proceeds	JUN 2 4 2019
TC 21:	2 Item 164 Assessment No.: 335060009-	RECEIVED
Asses	see: DORE, EDWARD C TR & PIEPER, THO	DMAS A & PIEPER, BERTHA & CRANDALL, WALTER E TR ETAL
Situs:		
Date S	Sold: May 1, 2018	
Date D	Deed to Purchaser Recorded: June 26, 2018	
Final [Date to Submit Claim: June 26, 2019	
\$p Record	from the sale of the above ment property owner(s) [check in one box] at the	Section 4675, hereby claim excess proceeds in the amount of oned real property. I/We were the lienholder(s), time of the sale of the property as is evidenced by Riverside Count led on A copy of this document is attached hereto ached assignment of interest. I/We have listed below and attached aim submitted.
NOTE	: YOUR CLAIM WILL NOT BE CONSIDERE	D UNLESS THE DOCUMENTATION IS ATTACHED.
nave to claimar I/We a Execu	o sign the claim unless the claimant submits nt may only receive his or her respective porti ffirm under penalty of perjury that the foregoin	
City, S	Address Address SEBAS NV State, Zip 1-592-1942	Print Name Street Address Gity, State, Zip
Phone	Number	Phone Number SCO 8-21 (1-99)

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY (SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS) TREASURER-TAX COLLECTOR To: Jon Christensen, Treasurer-Tax Collector JUN 2 4 2019 Re: Claim for Excess Proceeds RECFIVED TC 212 Item 170 Assessment No.: 335060046-5 Assessee: DORE, EDWARD C TR & PIEPER, THOMAS A & PIEPER, BERTHA & CRANDALL, WALTER E TR ETAL 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. ______; 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. Signature of Claimant

Signature of Claimant

Signature of Claimant

Frint Name

Print Name

Print Name

Street Address

Street Address

City, State, Zip

City, State, Zip

City, State, Zip

Phone Number

SCO 8-21 (1-99)

STATEMENTS TO: Edward C. Dore, 2315 Jamestown Lane, Oxnard, Ca

Name

Title Order No. Fid. #85686

Address, City & State

...T. S. No.....FS. 1762

Parcel 11 of Parcel Map 13384, as per map recorded in book 89, pages 96 to 100, inclusive of Parcel Maps, Riverside County Records.

Together with those portions of Goetz Road lying within Parcel 11 of Parcel Map No. 13384, recorded in Book 89, Pages 96 through 100 inclusive, of Parcel Maps, as granted to the County of Riverside by Deeds recorded December 29, 1927 in Book 722, Page 74 and March 20, 1928 in Book 722, Page 189, all Official Records.

Excepting therefrom those portions of said Goetz Road lying within the right of way of the general plan alignment of Goetz Road, designated as Lot "B" as said Lot is shown on said Parcel Map No. 13384.

Also excepting therefrom that portion of said Goetz Road as granted to the County of Riverside by Deeds recorded December 29, 1927 in Book 722, Page 74 and March 20, 1928 in Book 722, Page 189, all Official Records, lying within the road easement shown as Dagget Creek Path, as shown on said Parcel Map No. 13384.

Said property is situated in the unincorporated area of the County of Riverside, State of California.

ND RECORDED DOCUMENT

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

RECEIVED

Jon Christensen, Treasurer-Tax Collector To: 2019 JUN -3 PM 12: 42 Re: Claim for Excess Proceeds TC 212 Item 164 Assessment Number: 335060009-2 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 _ 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. 2009-0271775, recorded on 05/29/09. 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. 28Dec2009 Agreement for Distribution from Trust: Trustee-distribution to Crandall Family Trust beneficiaries 26Jun2006 Grant & Assignment to the Crandall Family Trust (Exhibit B - Doc # 2009-0271775 date 05/29/2009) Doc # 1988-239621 date 08/23/1988: Trustee's Deed - Wilkes to Dore/Crandall/et al. (Edward C. Dore, Attorney in Fact) 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 day of May County, State Signature of Claimant Signature of Claimant **Thomas Philip Crandall Print Name Print Name** 1322 Kenwood Road Street Address Street Address Santa Barbara, CA 93109 City, State, Zip City, State, Zip 805 965-6159

Phone Number

Email Address

Phone Number

Email Address

tpcran@verizon.net

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

Jon Christensen, Treasurer-Tax Collector

Claim for Excess Proceeds

To:

Re:

RECEIVED

2019 JUN - 3 PM 12: 42

TC 212 Item 170 Assessment Number:	335060046-5	RIVERSIDE COUNTY TREAS-TAX COLLECTO
Assessee: DORE, JEANNE M TR & PIEPE	ER, THOMAS A TR & PI	EPER, 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		
\$_3,053.00 from the sale of the above owner(s) [check in one box] at the time of Document No. 2009-0271775 ; recorded on	mentioned real property the sale of the property 05/29/09 A copy signment of interest. I/We	reby claim excess proceeds in the amount of . I/We were the lienholder(s), property as is evidenced by Riverside County Recorder's of this document is attached hereto. I/We are the have listed below and attached hereto each item
NOTE: YOUR CLAIM WILL NOT BE CONSI	DERED UNLESS THE DO	OCUMENTATION IS ATTACHED.
28Dec2009 Agreement for Distribution from	Trust: Trustee-distribution	n to Crandall Family Trust beneficiaries
26Jun2006 Grant & Assignment to the Crand	lall Family Trust (Exhibit	B - Doc # 2009-0271775 date 05/29/2009)
Doc # 1988-239621 date 08/23/1988: Truste	e's Deed - Wilkes to Dore	e/Crandall/et al. (Edward C. Dore, Attorney in Fact)
Doc # 1984-3820 date 01/09/1984: Quitclai	m Deed - Washburn to De	ore/Crandall/et al. (original partnership deed)
have to sign the claim unless the claimant su claimant may only receive his or her respective I/We affirm under penalty of perjury that the for	bmits proof that he or sh portion of the claim. regoing is true and correct	
Executed this 30th day of May		Barbara County, California onty, State
And Marine		,, 0
Signature of Claimant	Signature of C	laimant
m		
Thomas Philip Crandall Print Name	Print Name	
1322 Kenwood Road		
Street Address	Street Address	<u> </u>
Santa Barbara, CA 93109		
City, State, Zip	City, State, Zip	2
805 965-6159		
Phone Number	Phone Numbe	
tpcran@verizon.net		
Email Address	Email Address	

Dora...2315. Jamestown Lane. Ownerd. Ca. 5. Address, City & Se.te

RIVERSIDE, CA Document: FD 1988.239621

MAIL TAX STATEMENTS TO:.....Edward..C.

Zie

Jeanne C. David Name (Typed or Printed) of Notary

DESCRIPTION

Parcel 11 of Parcel Map 13384, as per map recorded in book 89, pages 96 to 100, inclusive of Parcel Maps, Riverside County Records.

Together with those portions of Goetz Road lying within Parcel 11 of Parcel Map No. 13384, recorded in Book 89, Pages 96 through 100 inclusive, of Parcel Maps, as granted to the County of Riverside by Deeds recorded December 29, 1927 in Book 722, Page 74 and March 20, 1928 in Book 722, Page 189, all Official Records.

Excepting therefrom those portions of said Goetz Road lying within the right of way of the general plan alignment of Goetz Road, designated as Lot "B" as said Lot is shown on said Parcel Map No. 13384.

Also excepting therefrom that portion of said Goetz Road as granted to the County of Riverside by Deeds recorded December 29, 1927 in Book 722, Page 74 and March 20, 1928 in Book 722, Page 189, all Official Records, lying within the road easement shown as Dagget Creek Path, as shown on said Parcel Map No. 13384.

Said property is situated in the unincorporated area of the County of Riverside, State of California.

Recording requested by: Thomas P. Crandall

Page 1 of 32
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder

DOC # 2009-0271775 05/29/2009 08:00A Fee:102.00



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)

1(1)



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,
- 2.) A Certification of Trust by the original Trustees Walter E. and Ellen D. Crandall dated June 23, 2006, is attached as Exhibit "C".
- 3.) 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

Je rulene Louise Crankal Jacqueline Louise Crandall

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.

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: $\frac{\ell}{2}$, 2006

Walter E. 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: 6/23,2006

Ellen D (ran lall **ELLEN D. CRANDALL. Trustee**

STATE OF CALIFORNIA)
~ 2.0) ss.
COUNTY OF . U.	_)
160	5 10 1
On 6/23	_, 2006, before me, Frian L. GANCH, a N
	ared WALTER E. CRANDALL and ELLEN D

WITNESS my hand and official seal.

[Seal]

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

AGREEMENT FOR DISTRIBUTION FROM TRUST

THOMAS PHILIP CRANDALL and JACQUELINE LOUISE CRANDALL are the co-equal beneficiaries of their parent's trust and agree to distribute the assets of the trust as follows:

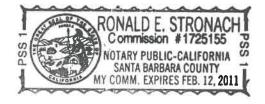
- I. The existing account at UBS Financial Services, Inc. shall be distributed equally between the parties.
- 2. The real property consisting of 1/8 interest in the City of Temecula, in the country of Riverside, CA, consisting of 14 parcels, shall be distributed to THOMAS PHILIP CRANDALL.
- 3. The real property in Kern Co., CA, consisting of two parcels, shall be distributed to JACQUELINE LOUISE CRANDALL.

Dated January 28, 2009

THOMAS PHILIP CRANDALL

ACQUELINE LOUISE CRANDALI

State of California County of <u>Santa Barbara</u> ,
Subscribed and sworn to (or affirmed) before me on this 3d day of April , 20 09 , by Thomas P. Crandall
proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.
2 121
(Seal) Signature Signature



Jurat

State of Montana)	
	:	SS
County of Yellowstone)	

Subscribed and sworn to (or affirmed) before me on this 28th day of January, 2009, by JACQUELINE LOUISE CRANDALL, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Kevin C. Sweeney

Notary Public for the State of Montana

Residing at Billings, Montana

My commission expires: June 25, 2011

