

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



ITEM: 19.24
(ID # 23183)

MEETING DATE:
Tuesday, February 27, 2024

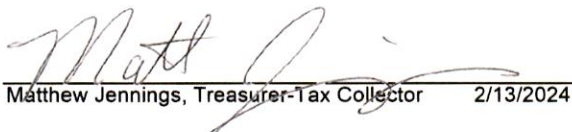
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 215, Item 1735. Last assessed to: Lillian Rutkay Korn, an unmarried woman. District 4. [\$7,490-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Daniel Lev, heir to the Estate of Lillian Rutkay Korn, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 644142005; and,
2. Authorize and direct the Auditor-Controller to issue a warrant to Daniel Lev, heir to the Estate of Lillian Rutkay Korn in the amount of \$7,490.30, 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.

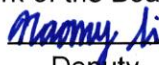
ACTION:Policy


Matthew Jennings, Treasurer-Tax Collector 2/13/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, 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: None
Date: February 27, 2024
xc: Tax Collector

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 7,490	\$ 0	\$ 7,490	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	N/A
			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 5, 2020 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 15, 2020. 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, 2020, 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 Daniel Lev, heir to the Estate of Lillian Rutkay Korn based on a Corporation Grant Deed recorded June 28, 1968 as Instrument No. 1968-61053, an Affidavit for Collection of Personal Property Under California Probate Code Sections 13100 - 13106 notarized May 24, 2021, and a Certificate of Death for Lillian Korn.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Daniel Lev, heir to the Estate of Lillian Rutkay Korn be awarded excess proceeds in the amount of \$7,490.30. 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 heir to the estate of the last assessee of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Lev

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

Cesar Bernal
Cesar Bernal, PRINCIPAL MGMT ANALYST 2/16/2024

Aaron Gettis
Aaron Gettis, Deputy County Counsel 11/2/2023

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

RECEIVED

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

2021 JUN -2 AM 11:46

TC 215 ITEM 1735 Parcel Identification Number: 644142005

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

Assessee: KORN, LILLIAN R

Situs:

Date Sold: May 5, 2020

Date Deed to Purchaser Recorded: July 15, 2020

Final Date to Submit Claim: July 15, 2021

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 7490.30 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.

Anna in Excess Proceeds Dept told me
Doc # + date not needed (951-955-3848)

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 24 day of May, 2021 at Honolulu, HI
County, State

Daniel Lev
Signature of Claimant

Signature of Claimant

Daniel Lev
Print Name

Print Name

1402 Oni-oni ST
Street Address

Street Address

Kailua, HI 96734
City, State, Zip

City, State, Zip

808-633-6569
Phone Number

Phone Number

TheComfortDoc@gmail.com
Email Address

Email Address

61053
 RECORDING REQUESTED BY
 MAIL TAX STATEMENT AND
 AND WHEN RECORDED MAIL TO
 NAME ✓ Mrs. Lillian Rutkay Korn
 ADDRESS 7148 Coldwater Canyon, Apt. 312
 North Hollywood, California
 CITY & STATE 91605
 Title Order No. P. T. 1302-R Escrow No. 367454-2

RECEIVED FOR RECORD
 JUN 28 1968
 AT 9:00 O'CLOCK A.M.
 At Request of
 SECURITY TITLE INSURANCE CO.
 Recorded in Official Records
 of Riverside County, California
 W. W. Dalglish
 Recorder
 FEES \$ 2.40

280

SPACE ABOVE THIS LINE FOR RECORDER'S USE

AFFIX I.R.S. § 440 IN THIS SPACE

✓ Corporation Grant Deed
 THIS FORM FURNISHED BY SECURITY TITLE INSURANCE COMPANY

\$4.40
 RIVERSIDE COUNTY
 SECURITY TITLE INSURANCE COMPANY

367454-2
 RECORDER'S MEMO. Legibility of writing.
 Typing or Printing UNSATISFACTORY
 in this document when received for Record.

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
 ✓ SECURITY TITLE INSURANCE COMPANY, a corporation,
 hereby GRANT(S) to ✓ LILLIAN RUTKAY KORN, an unmarried woman
 the following described real property in the County of Riverside, State of California:
 LOT 27, TRACT DESERT HOT SPRINGS HIGHLANDS, UNIT NO. 2
 as per map recorded in Book 32, pages 21 and 23, of Maps, in
 the Office of the County Recorder of said County.
 EXCEPT therefrom one-half of all oil, gas and minerals on or under said land, as
 reserved to George A. Hickey and Julia H. Hickey, husband and wife, by Deed recorded
 April 9, 1954 in Book 1574 page 98 of Official Records in the office of the Recorder
 or Riverside County, California; ALSO EXCEPT and reserve to the grantor the remaining
 one-half interest in all oil, gas and minerals under said land, without, however, any
 rights to enter upon the surface and the sub-surface area of said land to a depth of
 200 feet measured from said surface, to prospect for, drill for or develop any of said
 substances.

61053

SUBJECT TO:

General and Special taxes for the fiscal year 19.56.....57..... and subsequent year taxes, including any special levies and assessments which may be included in and payable with taxes. Conditions, covenants, restrictions, reservations, easements, rights and rights of way of record. This conveyance is made and accepted subject to and upon the covenants, conditions, restrictions and reservations set forth in that certain Declaration of Restrictions recorded on ; in Book , page , Official Records of County, California, all of which by this direct reference thereto, are incorporated in this conveyance and made a part hereof as though set out herein in full.

IN WITNESS WHEREOF, the above mentioned corporation has caused this deed to be duly executed and its corporate name to be subscribed hereto by its Vice President and attested by its Assistant Secretary, who has hereunto affixed its corporate seal this 26th day of June , 19 68

STATE OF CALIFORNIA,
COUNTY OF SAN BERNARDINO

} SS.

SECURITY TITLE INSURANCE COMPANY
By John E. Shephard Vice President
By Bertrude Douglas Assistant Secretary

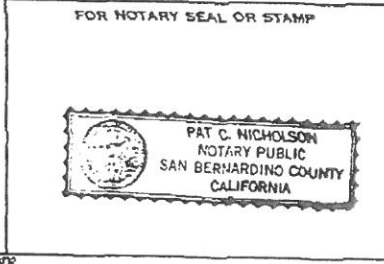
On June 26, 1968 before me, the undersigned, a Notary Public in and for said County and State, personally appeared John E. Shephard

known to me to be the Vice President, and Bertrude Douglas

known to me to be Assistant Secretary of the corporation that executed the within instrument, known to me to be the persons who executed the within instrument on behalf of the corporation therein named, and acknowledged to me that such corporation executed the within instrument pursuant to its by-laws or resolution of its board of directors.

Pat C. Nicholson

Pat C. Nicholson
Name (Typed or Printed)



L-193 (5 Ed. 10) (Rev. 7-65)

SEE TAX INFORMATION ABOVE

END RECORDED DOCUMENT, W. D. BALOGH, COUNTY RECORDER

**AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY
UNDER CALIFORNIA PROBATE CODE SECTIONS 13100-13106**

The undersigned state(s) as follows:

1. (Decedent's Name) Lillian Korn died on (date) 1/7/1994, in County of Los Angeles, State of California [before April 1, 2022].
2. At least 40 days have elapsed since the death of the decedent, as shown in a certified copy of the decedent's death certificate attached to this affidavit or declaration.
3. (Check one):
 - No proceeding is now being or has been conducted in California for administration of the decedent's estate.
 - The decedent's personal representative has consented in writing to the payment, transfer, or delivery to the affiant or declarant of the property described in the affidavit or declaration.
4. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in Section 13050 of the California Probate Code, does not exceed \$166,250.
5. (Check one):
 - An inventory and appraisal of the real property included in the decedent's estate is attached.
 - There is no real property in the estate.
6. The following property is to be paid, transferred, or delivered to the undersigned under the provisions of California Probate Code Section 13100: \$7490.30 (proceeds from sale of property)
7. The successor(s) of the decedent, as defined in California Probate Code Section 13006, is/are: Daniel Lev (son)
8. The affiant or declarant (check one):
 - Is/are the successor(s) of the decedent (as defined in Section 13006 of the California Probate Code) to the decedent's interest in the described property.
 - Is/are authorized under Section 13051 of the California Probate Code to act on behalf of the successor of the decedent (as defined in Section 13006 of the California Probate Code) with respect to the decedent's interest in the described property.
9. No other person has a superior right to the interest of the decedent in the described property.
10. The affiant or declarant requests that the described property be paid, delivered or transferred to the affiant or declarant.

The affiant or declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: 5-24-2021


Name: _____

Dated: _____

Name: _____

ACKNOWLEDGEMENT

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~~ *Hawaii*
City COUNTY OF ~~MENDOCINO~~ *Honolulu*

On 5/24/21 before me, Marcus A. Lewis, personally appeared Daniel Lev, 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/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person 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.

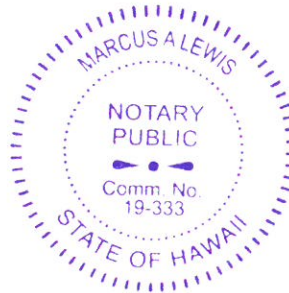
WITNESS my hand and official seal.

[Signature] (Seal)
Signature of Notary Public

EXP: 7/28/23



Date: 5/24/21 1st Circuit
Notary Name: Marcus A. Lewis
Comm Exp Date: 7/28/23
Notary Signature: *[Signature]*
NOTARY CERTIFICATION (Stamp or Seal)



STATE OF CALIFORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES

REGISTRAR-RECORDER/COUNTY CLERK

39419001218

CERTIFICATE OF DEATH

STATE FILE NUMBER		STATE OF CALIFORNIA USE BLACK INK ONLY/NO BRASS/BR, WHITES/OUTS OR ALTERATIONS VS-11 (REV. 7/93)				LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT—FIRST (GIVEN) <i>Lillian</i>		2. MIDDLE ---		3. LAST (FAMILY) <i>Korn</i>			
4. DATE OF BIRTH MM/DD/CCYY <i>07/09/1913</i>		5. AGE YRS. <i>80</i>		6. SEX <i>Female</i>		7. DATE OF DEATH MM/DD/CCYY <i>01/07/1994</i>	
8. HOUR <i>1005</i>		9. STATE OF BIRTH <i>Russia</i>		11. MILITARY SERVICE 19__ TO 19__ <input checked="" type="checkbox"/> NONE		12. MARITAL STATUS <i>Widowed</i>	
13. EDUCATION—YEARS COMPLETED <i>12</i>		14. RACE <i>Caucasian</i>		15. HISPANIC—SPECIFY <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		10. USUAL EMPLOYER <i>Market Basket</i>	
17. OCCUPATION <i>Clerk</i>		18. KIND OF BUSINESS <i>Retail Food Stores</i>		19. YEARS IN OCCUPATION <i>40</i>			
20. RESIDENCE—STREET AND NUMBER OR LOCATION <i>7131 Coldwater Canyon Boulevard #2</i>							
21. CITY <i>North Hollywood</i>		22. COUNTY <i>Los Angeles</i>		23. ZIP CODE <i>91605</i>		24. YRS IN COUNTY <i>43</i>	
25. STATE OR FOREIGN COUNTRY <i>California</i>							
26. NAME, RELATIONSHIP <i>Sandy Messerman - NIECE</i>				27. MAILING ADDRESS (STREET AND NUMBER OR RURAL ROUTE NUMBER, CITY OR TOWN, STATE, ZIP) <i>5119 Bluebell Ave., Valley Village, CA 91607</i>			
28. NAME OF SURVIVING SPOUSE—FIRST <i>None</i>		29. MIDDLE <i>None</i>		30. LAST (MAIDEN NAME) <i>None</i>			
31. NAME OF FATHER—FIRST <i>Samuel</i>		32. MIDDLE ---		33. LAST <i>Rosenblum</i>		34. BIRTH STATE <i>Russia</i>	
35. NAME OF MOTHER—FIRST <i>Leah</i>		36. MIDDLE <i>Diana</i>		37. LAST (MAIDEN) <i>Purvin</i>		38. BIRTH STATE <i>Russia</i>	
39. DATE MM/DD/CCYY <i>01/09/1994</i>		40. PLACE OF FINAL DISPOSITION <i>Eden Memorial Park, 11500 Sepulveda Blvd., Mission Hills, CA</i>					
41. TYPE OF DISPOSITION(S) <i>Burial</i>		42. SIGNATURE OF EMBALMER <i>Not Embalmed</i>				43. LICENSE NO. <i>None</i>	
44. NAME OF FUNERAL DIRECTOR <i>Groman Eden Mortuary</i>		45. LICENSE NO. <i>H</i>		46. SIGNATURE OF LOCAL REGISTRAR <i>Robert C. Mats</i>		47. DATE MM/DD/CCYY <i>01/08/1994</i>	
101. PLACE OF DEATH <i>St. Joseph Medical Center</i>		102. IF HOSPITAL, SPECIFY ONE: <input checked="" type="checkbox"/> IP <input type="checkbox"/> ER/OP <input type="checkbox"/> DOA <input type="checkbox"/> CONV. HOSP. <input type="checkbox"/> RES. <input type="checkbox"/> OTHER		103. FACILITY OTHER THAN HOSPITAL: <input type="checkbox"/> CONV. HOSP. <input type="checkbox"/> RES. <input type="checkbox"/> OTHER		104. COUNTY <i>Los Angeles</i>	
105. STREET ADDRESS—STREET AND NUMBER OR LOCATION <i>501 S. Buena Vista Street</i>		106. CITY <i>Burbank</i>		107. DEATH WAS CAUSED BY: (ENTER ONLY ONE CAUSE PER LINE FOR A, B, C, AND D)			
IMMEDIATE CAUSE (A) <i>CARDIORESPIRATORY ARREST</i>		DUE TO (B) <i>CONGESTIVE HEART FAILURE</i>		DUE TO (C) <i>ATHEROSCLEROTIC HEART DISEASE</i>		DUE TO (D) _____	
108. DEATH REPORTED TO CORONER <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO REFERRAL NUMBER _____		109. BIOPSY PERFORMED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		110. AUTOPSY PERFORMED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		111. USED IN DETERMINING CAUSE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RELATED TO CAUSE GIVEN IN 107 <i>NONE</i>							
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? IF YES, LIST TYPE OF OPERATION AND DATE. <i>CORONARY BYPASS GRAFT 11/09/1993</i>							
114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE AND PLACE STATED FROM THE CAUSES STATED DECEDENT ATTENDED SINCE DECEASED LAST SEEN ALIVE MM/DD/CCYY <i>08/31/1993</i> MM/DD/CCYY <i>01/07/1994</i>		115. SIGNATURE AND TITLE OF CERTIFIED PHYSICIAN <i>Marc Ehrlich MD</i>		117. DATE MM/DD/CCYY <i>01/07/1994</i>		118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS - ZIP <i>Marc Ehrlich MD 2031 W Alameda Ave #360 Burbank CA 91506</i>	
119. MANNER OF DEATH <input type="checkbox"/> NATURAL <input type="checkbox"/> SUICIDE <input type="checkbox"/> HOMICIDE <input type="checkbox"/> ACCIDENT <input type="checkbox"/> PENDING INVESTIGATION <input type="checkbox"/> COULD NOT BE DETERMINED		120. INJURY AT WORK <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		121. INJURY DATE MM/DD/CCYY		123. PLACE OF INJURY	
124. DESCRIBE HOW INJURY OCCURRED (EVENTS WHICH RESULTED IN INJURY)							
125. LOCATION (STREET AND NUMBER OR LOCATION AND CITY AND ZIP CODE)							
126. SIGNATURE OF CORONER OR DEPUTY CORONER <i>Dean C. Logan</i>				127. DATE MM/DD/CCYY		128. TYPED NAME, TITLE OF CORONER OR DEPUTY CORONER	
STATE REGISTRAR		A B C D E F G H		FAX AUTH #		CENSUS TRACT	

This is to certify that this document is a true copy of the official record filed with the Registrar-Recorder/County Clerk.

Dean C. Logan
DEAN C. LOGAN
Registrar-Recorder/County Clerk

JUN 03 2021



1000003844450

This copy is not valid unless prepared on an engraved border displaying the seal and signature of the Registrar-Recorder/County Clerk.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

CALOSANGOR

