

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



**ITEM: 19.9**  
(ID # 24092)

**MEETING DATE:**  
Tuesday, July 30, 2024

**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 217, Item 4102. Last assessed to: The SITL Investment, LLC and Back Bays Trust, as Tenants in Common. District 1. [\$9,686-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Alvin Cox, Trustee of the Back Bays Trust, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361064014;
2. Approve the claim from The SITL Investment, LLC., last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 361064014; and
3. Authorize and direct the Auditor-Controller to issue a warrant to Alvin Cox, Trustee of the Back Bays Trust in the amount of \$4,843.15 and to The SITL Investment, LLC. in the amount of \$4,843.14, 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

  
Melissa Johnson, Assistant Tax Collector 7/17/2024

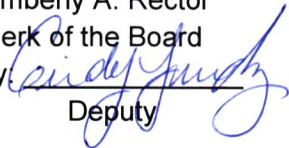
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**MINUTES OF THE BOARD OF SUPERVISORS**

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: None  
Date: July 30, 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**

<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>	\$ 9,686	\$ 0	\$ 9,686	\$ 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>	24/25

**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 18, 2021 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 28, 2021. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on August 4, 2021 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 two claims for excess proceeds:

1. Claim from Alvin Cox, Trustee of the Back Bays Trust based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded May 3, 2002 as Instrument No. 2002-235839 and a Certification of Trust (Pursuant to California Probate Code 18100.5 notarized May 11, 2022.)
2. Claim from The SITL Investment, LLC. based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded May 3, 2002 as Instrument No. 2002-235839.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Alvin Cox, Trustee of the Back Bays Trust be awarded excess proceeds in the amount of \$4,843.15 and The SITL Investment, LLC. be awarded excess proceeds in the amount of \$4,843.14. 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 the last assesses of the property.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim BackBays**

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

ATTACHMENT B. Claim SITL

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 7/19/2024

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 4/2/2024

RECEIVED  
2022 MAY 23 PM 4:40  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

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

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 217 ITEM 4102 Parcel Identification Number: 361064014

Assessee: BACK BAYS TRUST, & SITL INV

Situs:

Date Sold: May 18, 2021

Date Deed to Purchaser Recorded: July 28, 2021

Final Date to Submit Claim: July 28, 2022

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 4843.14 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. 2002-235839; recorded on May 3, 2002. 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.

Tax deed recorded on 5-3-2002 as document number 2002-235839  
\_\_\_\_\_  
Certification of Trust  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If the property is held in Joint Tenancy, the tax sale 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 30<sup>th</sup> day of April, 2022 at Orange County, CA  
County, State

*Alvin Cox trustee*  
Signature of Claimant

Alvin Cox, Trustee of  
Back Bays Trust  
Print Name

360 E. First St #768  
Street Address

Tustin, CA 92780  
City, State, Zip

714-726-4346  
Phone Number

\_\_\_\_\_  
Signature of Claimant

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Street Address

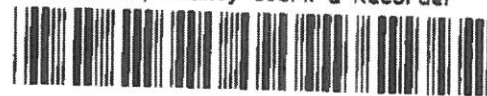
\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Phone Number

THE SITL INVESTMENT, LLC AND BACK BAYS TRUST  
P.O. BOX 566  
RIVERSIDE, CA 92502

DOC # 2002-235839

05/03/2002 08:00A Fee:7.00  
Page 1 of 1 Doc T Tax Paid  
Recorded in Official Records  
County of Riverside  
Gary L. Orso  
Assessor, County Clerk & Recorder



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TRA 054-038

Doc. Trans. Tax - computed on full value of property conveyed \$ 2.20

Paul McDonnell, Tax Collector

*Karen Brendtman*  
Signature of Declarant

M  
LJ

### TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 1995-1996

and for nonpayment were duly declared to be in default 1996-361064014-0000

Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and  
THE SITL INVESTMENT, LLC AND BACK BAYS TRUST, AS TENANTS IN COMMON

("PURCHASER") conveys to the PURCHASER free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real property described herein which the SELLER sold to the PURCHASER at a public auction held on pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of NO TAXING AGENCY objected to the sale.

MARCH 11, 2002

\$1,707.00

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to ANGL CORP, described as follows:

361064014-9

Assessor's Parcel Number

OUTSIDE CITY

LOT 17 IN BLOCK 13 OF ELSINORE LAKE WILDWOOD, AS SHOWN BY MAP ON FILE IN BOOK 12, PAGE 34 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

UNINCORPORATED

State of California

Executed on

RIVERSIDE County

MARCH 11, 2002 By

*Paul McDonnell*

Tax Collector

On MARCH 11, 2002, before me, GARY L. ORSO, personally appeared PAUL MCDONNELL, 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, 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.

GARY L. ORSO

Assessor/County Clerk-Recorder

*Danielle Rifilato*

Deputy



§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

CERTIFICATION OF TRUST  
PURSUANT TO CALIFORNIA PROBATE CODE SECTION 18100.5  
(Back Bays Trust dated August 19, 1996)

I, Alvin Cox, declare and certify as follows:

1. I make this certification pursuant to California Probate Code Section 18100.5(a) ("The trustee may present a certification of trust to any person in lieu of providing a copy of the trust instrument to establish the existence or terms of the trust. A certification of trust may be executed by the trustee voluntarily or at the request of the person with whom the trustee is dealing.").

2. Back Bays Trust Dated August 19, 1996 is presently in existence and was executed on August 19, 1996.

3. Section 5.28 of the Trust entitled "Execute Documents" provides powers "To execute and deliver all documents which will accomplish or facilitate the exercise of the powers of the Trustee."

4. Section 5.19 of the Trust entitled "Litigate" provides powers "To prosecute or defend actions, claims or proceedings for the protection of trust assets and of the Trustee in the performance of its duties."


5. The trust is a revocable trust and has not been revoked.

6. All assets of the trust should be held in and checks should be payable to Back Bays Trust.

7. I am a currently acting trustee under the trust and am fully empowered in writing to act in my capacity in regards to the attached claim for excess proceeds.

8. The trust has not been revoked, modified, or amended in any manner which would cause the representations contained in this certification of trust to be incorrect.

Dated: 5/4/2022

  
\_\_\_\_\_  
Alvin Cox  
Trustee

[ACKNOWLEDGEMENT ON NEXT PAGE]

## 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 May 11 2022 before me, Yanira Marie Romo (Notary Public)  
(insert name and title of the officer)

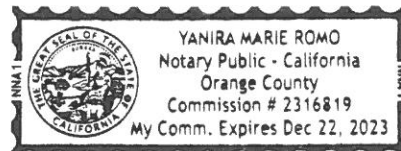
personally appeared Alvin Cox  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) 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 

(Seal)



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

RECEIVED  
2022 JUL 26 AM 7:54  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 217 ITEM 4102 Parcel Identification Number: 361064014

Assessee: ~~BACK BAYS TRUST~~, & SITL INV

Situs:

Date Sold: May 18, 2021

Date Deed to Purchaser Recorded: July 28, 2021

Final Date to Submit Claim: July 28, 2022

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 13300 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. 2002-235839 recorded on 5/03/2002. 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.

- 1. TAX DEED - DOC# 2002-235839
- 2. LLC ARTICLES OF ORGANIZATION
- 3. SITL OPERATING AGREEMENT

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 JULY, 2022 at SAN BERNARDINO CA  
County, State

[Signature]  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

JOSEPH HUBAND  
Print Name

\_\_\_\_\_  
Print Name

12393 OVERCREST DRIVE  
Street Address

\_\_\_\_\_  
Street Address

YUCAIPA CA 92399  
City, State, Zip

\_\_\_\_\_  
City, State, Zip

(951) 751-8261  
Phone Number

\_\_\_\_\_  
Phone Number

JOSEPH.HUBAND@HOTMAIL.COM  
Email Address

\_\_\_\_\_  
Email Address



THE SITL INVESTMENT, LLC AND BACK BAYS TRUST  
P.O. BOX 566  
RIVERSIDE, CA 92502

DOC # 2002-235839

05/03/2002 08:00A Fee:7.00  
Page 1 of 1 Doc T Tax Paid  
Recorded in Official Records

County of Riverside  
Gary L. Orso

Assessor, County Clerk & Recorder



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TRA 054-038

Doc. Trans. Tax - computed on full value of property conveyed \$ 2.20

Paul McDonnell, Tax Collector

*Kaem Brandtman*  
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before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real  
property described herein which the SELLER sold to the PURCHASER at a public auction held on  
pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6,  
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UNINCORPORATED

State of California

Executed on

RIVERSIDE County

MARCH 11, 2002

By

*Paul McDonnell*

Tax Collector

On MARCH 11, 2002, before me, GARY L. ORSO, personally appeared PAUL MCDONNELL, 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, 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.

GARY L. ORSO

Assessor/County Clerk-Recorder

*Danielle Rifeletto*

Deputy

