

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



ITEM: 19.20
(ID # 24160)

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 4172. Last assessed to: Kenneth L. Johnston and Joan Johnston, husband and wife, as joint tenants. District 2. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the claim from Mary Elizabeth Johnston, heir to the Estate of Kenneth L. Johnston, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 375031031; and
2. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$5,061.90 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

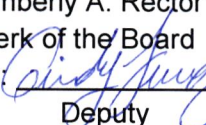
ACTION:Policy


Melissa Johnson, Assistant Tax Collector 7/17/2024

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**

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost |
|-------------------------|-----------------------------|--------------------------|---------------------------|---------------------|
| COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOURCE OF FUNDS: | | | Budget Adjustment: | N/A |
| | | | For Fiscal Year: | 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.

Revenue and Taxation Code Section 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 Section 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 Accurant (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 Section 4676 (b).

According to Revenue and Taxation Code Section 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

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expiration of the one year following the recordation of the Tax Collector's Deed to the Purchaser, which was recorded on July 28, 2021.

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from Mary Elizabeth Johnston, heir to the Estate of Kenneth L. Johnston based on a Grant Deed recorded December 29, 1983 as Instrument No. 1983-268990 and a copy of a Certificate of Death for Kenneth Lee Johnston.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the claim from Mary Elizabeth Johnston, heir to the Estate of Kenneth L. Johnston be denied since claimant failed to provide the required documentation to substantiate her claim. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$5,061.90 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 claimant by certified mail.

Impact on Residents and Businesses

Excess proceeds will be transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Johnston


Cesar Bernal, PRINCIPAL MGMT ANALYST 7/19/2024


Aaron Gettis, Chief of Deputy County Counsel 5/9/2024

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

RECEIVED
2022 MAR 11 PM 2:58
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 217 ITEM 4172 Parcel Identification Number: 375031031

Assessee: JOHNSTON, JOAN & KENNETH L

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 \$_____ 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. 268990; recorded on Dec 29 1993. 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.

Joan & Kenneth are now deceased & I am Kenneth's surviving wife. All his property is Truusted to me.

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 7th day of March, 20 at Orange Co, California
County, State

Mary Elizabeth Johnston
Signature of Claimant

Signature of Claimant

Mary Elizabeth Johnston
Print Name

Print Name

Street Address

Street Address

City, State, Zip

City, State, Zip

Phone Number

Phone Number

Email Address

Email Address

268990

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO

NAME Mr. and Mrs. Johnston
ADDRESS 4001 Warner Ave.
CITY & STATE Hunt. Bch., Ca. 92649

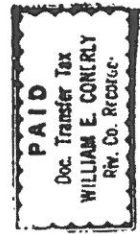
RECEIVED FOR RECORD
AT 9:00 O'CLOCK A.M.
At Request of
CALIFORNIA LAND TITLE CO.
268990
Book 1983, Page

DEC 29 1983

Recorded in Official Records
of Riverside County, California

William E. Conrley
Recorder

Fees \$



SPACE ABOVE THIS LINE FOR RECORDER'S USE

MAIL TAX STATEMENTS TO

NAME
ADDRESS SAME AS ABOVE
CITY & STATE

Documentary transfer tax \$ 3.85
 Computed on full value of property conveyed, or
 Computed on full value less liens & encumbrances
remaining thereon at time of sale.

Undesignated grantor
Signature of declarant or agent determining tax form name
 Unincorporated area City of

Grant Deed

PARCEL NO.

This form furnished by Orange Coast Title Company of Riverside

375-031-031-3 03-71988-05

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged.

David Main and April Main, husband and wife

hereby GRANT(S) to

Kenneth L. Johnston and Joan Johnston, husband and wife, as
Joint Tenants

the following described real property in the
county of Riverside state of California:

Lot 34 of Country Club Heights Unit #8 as shown by Map on file in
Book 13 page 35 of Maps, Records of Riverside County, California.

Reserving therefrom all mineral rights of whatever nature.

Dated December 8, 1983

David Main
David Main
April Main
April Main
Ritchie Tyler Mullinax
Ritchie Tyler Mullinax-Witness

STATE OF CALIFORNIA } ss.
COUNTY OF

On _____ before me, the under
signed, a Notary Public in and for said County and State, personally
appeared _____

_____ known to me
to be the person whose name _____ subscribed to the within
instrument and acknowledged that _____ executed the same

Signature of Notary

Name (Typed or Printed) of Notary

FOR NOTARY SEAL OR STAMP

STATE OF CALIFORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE HEALTH CARE AGENCY

1200 N. MAIN STREET, SUITE 100-A SANTA ANA, CA 92701

3052013245990

CERTIFICATE OF DEATH

3201330019336

Form with sections: DECEDENT'S PERSONAL DATA, USUAL RESIDENCE, MARRIAGE AND PARENT INFORMATION, FUNERAL DIRECTOR LOCAL REGISTRATION, PLACE OF DEATH, CAUSE OF DEATH, PHYSICIAN'S CERTIFICATION, CORONER'S USE ONLY, STATE REGISTRAR, FAX AUTH.#, CENSUS TRACT.

CERTIFIED COPY OF VITAL RECORDS



STATE OF CALIFORNIA } COUNTY OF ORANGE } SS

DATE ISSUED January 15, 2014

This is a true and exact reproduction of the document officially registered and placed on file in the office of the VITAL RECORDS SECTION, ORANGE COUNTY HEALTH CARE AGENCY.

Signature of Eric G. Handler, M.D.

ERIC G. HANDLER, M.D. HEALTH OFFICER ORANGE COUNTY, CALIFORNIA

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



Giovane Pizano
 Assistant Treasurer
 January 31, 2024



Melissa Johnson
 Assistant Tax Collector

Mary Elizabeth Johnston
 17172 Edgewater Ln
 Huntington Beach, CA 92649

Re: PIN: 375031031
 TC 217 Item 4172
 Date of Sale: May 18, 2021

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Treasurer-Tax Collector in making the determination.

- Copy of a trust/will
- Notarized Statement of different/misspelled
- Original Notarized Authorization for Agent
- Notarized Assignment of Right to Collect Excess Proceeds
- Certified Death Certificate (not copy)**
- Copy of Marriage Certificate for
- Original Note/Payment Book
- Notarized Updated Statement of Monies

- Owed (up to date of tax sale)
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other: Notarized Affidavit Under CA Probate Code Section 13101**


Please send in all **original** documents by **March 1, 2024** to: **Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-2205.** If you should have any questions, please contact me at the number listed below.

Sincerely,

Megan Montellan

Accounting Technician I
 Tax Sale Operations/Excess Proce
 PH: (951) 955-3336/Fax: (951) 95

4080 Lem
 WWW.CountyTre

| SENDER: COMPLETE THIS SECTION | COMPLETE THIS SECTION ON DELIVERY |
|--|---|
| <ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. | <p>A. Signature X</p> <p>B. Received by (Printed Name)</p> <hr/> <p>D. Is delivery address different from item 1. If YES, enter delivery address below</p> |
| <p>1. Article Addressed to:</p> <p style="text-align: center;">Mary Elizabeth Johnston 17172 Edgewater Ln Huntington Beach, CA 92649</p> | |
| <p style="text-align: center;">  9590 9402 7411 2055 4046 65 </p> | <p>3. Service Type</p> <ul style="list-style-type: none"> <input type="checkbox"/> Adult Signature <input type="checkbox"/> F <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> F <input type="checkbox"/> Certified Mail® <input type="checkbox"/> C <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> S <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> S <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> F <input type="checkbox"/> Insured Mail <input type="checkbox"/> S <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) <input type="checkbox"/> S |
| <p>2. Article Number (Transfer from service label)</p> <p style="font-size: 1.2em;">7003 2260 0004 1554 0047</p> | |

Giovane Pizano
Assistant Treasurer



Melissa Johnson
Assistant Tax Collector

March 7, 2024

Final Notice

Mary Elizabeth Johnston
17172 Edgewater Ln
Huntington Beach, CA 92649

No Response
4/11/2024

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TC 217 Item 4172
Date of Sale: May 18, 2021

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- Original Note/Payment Book
- Notarized Updated Statement of Monies

- Owed (up to date of tax sale)
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other: Notarized Affidavit Under CA Probate Code Section 13101**

Please send in all **original** documents by **March 22, 2024** to: Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 22205, Riverside, CA 92502-2205. If you should have any questions, please contact me at the number 951-955-3336.

Sincerely,

Accounting Technician I
Tax Sale Operations/Excess Proc
Tel 951 955-3336/Fax 951 955-3

4080 Let
WWW.CountyTr

| SENDER: COMPLETE THIS SECTION | | COMPLETE THIS SECTION ON DELIVERY | |
|---|--|--|--|
| <ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. | | A. Signature X | |
| 1. Article Addressed to: Mary Elizabeth Johnston 17172 Edgewater Ln Huntington Beach, CA 92649 | | B. Received by (Printed Name) | |
| 2. Article Number (Transfer from service label) 7022 3330 0000 1780 7258 | | D. Is delivery address different from item label? If YES, enter delivery address below: | |
| 3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) | | <input type="checkbox"/> Priority Mail <input type="checkbox"/> Registered Mail <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Signature Required <input type="checkbox"/> Signature Restricted | |