

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



**ITEM:** 19.32  
(ID # 24288)

**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 4729. Last assessed to: Eric J. Johnson, a single man. District 4. [\$29,550-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Asset Recovery, Inc., Assignee for Eric J. Johnson, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 639201033;
2. Deny the claim from Carmel Funding Group, LLC., Assignee for Michael Reid Paul Calhoun, heir to the Estate of Eric Johnson for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 639201033; and
3. Authorize and direct the Auditor-Controller to issue a warrant to Asset Recovery, Inc., Assignee for Eric J. Johnson in the amount of \$29,550.33, 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>	\$ 29,550	\$ 0	\$ 29,550	\$ 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 Asset Recovery, Inc., Assignee for Eric J. Johnson based on an Assignment of Rights to Claim Excess Proceeds from Sale of Tax-Defaulted Property notarized July 20, 2021 and a Tax Deed to Purchaser of Tax-Defaulted Property recorded March 21, 2014 as Instrument No. 2014-0104757.
2. Claim from Carmel Funding Group, LLC., Assignee for Michael Reid Paul Calhoun, heir to the Estate of Eric Johnson based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded March 21, 2014 as Instrument No. 2014-0104757, a Declaration for Collection or Transfer of Small Estate without Administration under Probate Code 13101 notarized September 12, 2023, and a Certificate of Death for Erick Junior Johnson.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Asset Recovery, Inc., Assignee for Eric J. Johnson be awarded excess proceeds in the amount of \$29,550.33. The claim from Carmel Funding Group, LLC., Assignee for Michael Reid Paul Calhoun, heir to the Estate of Eric Johnson be denied since their claimant was not a party of interest in the property at the time of the sale. 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.

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

**Impact on Residents and Businesses**

Excess proceeds will be released to the last assessee of the property.

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

**ATTACHMENT A. Claim Asset**

**ATTACHMENT B. Claim Carmel**

*Cesar Bernal*

Cesar Bernal, PRINCIPAL MGMT ANALYST 7/19/2024

*Aaron Gettis*

Aaron Gettis, Chief of Deputy County Counsel 3/13/2024

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 4729 Parcel Identification Number: 639201033

Assessee: JOHNSON, ERIC J

Situs:

Date Sold: May 18, 2021

Date Deed to Purchaser Recorded: July 28, 2021

Final Date to Submit Claim: July 28, 2022

RECEIVED  
2022 JUN 16 AM 11:32  
RIVERSIDE COUNTY  
TREASURER-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 1007a from the sale of the above mentioned real property. I/We were the  lienholder(s),  Assignee  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.

Assignment of Interest

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 11th day of June, 2022 at Denver, CO  
County, State

[Signature]  
Signature of Claimant  
John Fox - Managing Director  
Print Name  
910 16th St. Suite 614  
Street Address  
Denver, CO 80202  
City, State, Zip  
303-454-3707  
Phone Number

\_\_\_\_\_  
Signature of Claimant  
\_\_\_\_\_  
Print Name  
\_\_\_\_\_  
Street Address  
\_\_\_\_\_  
City, State, Zip  
\_\_\_\_\_  
Phone Number

TO: OFFICE OF THE COUNTY TREASURER AND TAX COLLECTOR

ASSIGNMENT OF RIGHTS TO CLAIM EXCESS PROCEEDS FROM  
SALE OF TAX-DEFAULTED PROPERTY

For valuable consideration, the undersigned Assignor(s) Eric J Johnson hereby assigns to Assignee(s) Asset Recovery Inc., all rights, title and interest to collect 100 % of the excess proceeds which I am entitled to claim for the property which was sold at the Riverside County, California, public auction of tax-defaulted property, held on 18th day of May 2021, and described as parcel number 639201033.

As the Assignor(s), I understand the amount of the excess proceeds eligible for distribution is \$30,408.00, and as a party of interest I am entitled to \$ up to \$30,408.00.

Dated this 20 day of July 2021 [Signature]  
Signature

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 Los Angeles

On July 20, 2021 before me, Michelle Sedacy, Notary Public personally appeared Eric J Johnson, 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]  
Signature



(Seal)

DECLARATION

I, Assignor(s) Eric J Johnson Declare the following to be true and correct with respect to my assignment of rights to claim excess proceeds to Assignee(s) Asset Recovery Inc for Parcel Number 639201033 from the public auction of tax-defaulted property held on 18th day of May 2021, in Riverside County, California.

We have been advised of our right to file a claim for excess proceeds on our behalf. The parties have disclosed all facts to each other that each is aware of regarding the value of the rights being assigned as required by California Revenue and Taxation Code, Section 4675.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date 20 July 21 Signature [Signature]  
Name (print) Johnson, Eric J Address 345 W 42nd St LA CA 90037  
City/State/zip Code LA CA 90037 Phone ( 310 ) 720 5781

REQUESTED BY:  
TREASURER-TAX COLLECTOR  
STOP 1110 DON KENT TAX COLLECTOR  
4080 LEMON ST-4TH FLOOR  
RIVERSIDE, CALIFORNIA 92501

ERIC J JOHNSON  
365 W 42ND ST  
LOS ANGELES, CA 90037

DOC # 2014-0104757  
03/21/2014 11:00A Fee:18.00  
Page 1 of 2 Doc T Tax Paid  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



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18-  
C  
042

TRA 014-007  
Doc. Trans. Tax - computed on full value of property conveyed \$ 8.80

Don Kent, Tax Collector  
*Don Kent*  
Signature of Declarant

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

On which the legally levied taxes were a lien for Fiscal Year 2007-2008  
and for nonpayment were duly declared to be in default 2008-639201033-0000  
Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and **ERIC J JOHNSON, A SINGLE MAN** ("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 FEBRUARY 4, 2014 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 \$7,800.00.

NO TAXING AGENCY objected to the sale.

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to TAYLOR, DAVID Q & ESTHER L, described as follows:

Assessor's Parcel Number 639201033-9

IN THE CITY OF DESERT HOT SPRINGS

SEE PAGE 2 ENTITLED "LEGAL DESCRIPTION"

State of California Executed on  
County of Riverside FEBRUARY 4, 2014 By *Don Kent*  
Tax Collector

On March 5, 2014, before me, Larry W. Ward, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, who 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 executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person 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.  
Larry W. Ward, Assessor, Clerk Recorder

By: *D. Taylor* Seal  
Deputy



LEGAL DESCRIPTION

IN THE CITY OF DESERT HOT SPRINGS

LOT 18 IN BLOCK A OF DESERT HOT SPRINGS CABIN SITES, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 19, PAGES 66-67 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

**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 4729      Parcel Identification Number: 639201033

Assessee: JOHNSON ERIC JR

Situs: 22738 REDWOOD DR PERRIS CA 92570

Date Sold: May 18, 2021

Date Deed to Purchaser Recorded: July 28, 2021

**Final Date to Submit Claim:** July 28, 2022

RECEIVED  
2022 JAN 14 PM 3:30  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code 4675, hereby claim excess proceeds in the amount of \$ 29,550.30 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. 2021-0450680; recorded on 07/28/2021. 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.**

deed of sale, estate paperwork, vital records

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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 3<sup>rd</sup> day of January, 2022 at Clark, wa  
County, State

Michael Reid Paul Calhoun  
Signature of Claimant

MICHAEL REID PAUL CALHOUN  
Print Name

CARMEL FUNDING GROUP LLC PO BOX 1214  
Street Address

MARINA, CA 93933  
City, State, Zip

(520)279-5211  
Phone Number

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

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

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

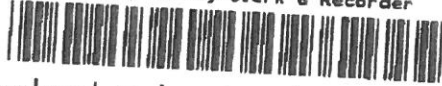
\_\_\_\_\_  
City, State, Zip

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

REQUESTED BY:  
TREASURER-TAX COLLECTOR  
STOP 1110 DON KENT TAX COLLECTOR  
4080 LEMON ST-4TH FLOOR  
RIVERSIDE, CALIFORNIA 92501

ERIC J JOHNSON  
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LOS ANGELES, CA 90037

HH  
DOC # 2014-0104757  
03/21/2014 11:00A Fee: 18.00  
Page 1 of 2 Doc T Tax Paid  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1			2						
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
NO SMF						T:	CTY	UNI	042

TRA 014-007

Doc. Trans. Tax - computed on full value of property conveyed \$ 8.80

Don Kent, Tax Collector

*Don Kent*  
Signature of Declarant

C  
042

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IN THE CITY OF DESERT HOT SPRINGS

SEE PAGE 2 ENTITLED "LEGAL DESCRIPTION"

State of California Executed on  
County of Riverside FEBRUARY 4, 2014 By Don Kent  
Tax Collector

On March 5, 2014, before me, Larry W. Ward, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, who 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 executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person 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.  
Larry W. Ward, Assessor, Clerk Recorder

By: Larry W. Ward Seal  
Deputy



§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

LEGAL DESCRIPTION

IN THE CITY OF DESERT HOT SPRINGS

LOT 18 IN BLOCK A OF DESERT HOT SPRINGS CABIN SITES, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA,  
AS SHOWN BY MAP ON FILE IN BOOK 19, PAGES 66-67 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID  
COUNTY.

**Declaration for Collection or Transfer of Small Estate without Administration under Probate Code 13101**

RECEIVED

The undersigned state(s) as follows:

1. Eric Johnson died on 06/08/2020 at Ilwaco, Wa  
(Decedent's Name) (Date of Death) (City and State)

2023 OCT 23 PM 3:30  
RIVERSIDE COUNTY  
TAX COLLECTOR

2. At least 40 days have elapsed since the death of the decedent, as shown by the attached certified copy of the decedent's death certificate;

3. The following section applies (check one):

No proceeding is now being or has been conducted in the State of 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 below.

4. The gross value of decedent's interest in real and personal property located in California, excluding the property described in Probate Code section 13050—at the time of decedent's death did not exceed; (check one)

\$166,250 if the decedent died before April 1, 2022,

\$184,500 if the decedent died on or after April 1, 2022

5. The following property is to be paid, transferred or delivered to the undersigned under the provisions of California

Probate Code Section 13100 (please describe the property in below space):

**Property ID (PIN) Number 6392201033**

6. The successor(s) of the decedent, as defined in California Probate Code Section 13006, is/are:

**Michael Reid Paul Calhoun**

7. The undersigned (please check which box(s) applies):

Is successor(s) of the decedent to the decedent's interest in the described property, or

Is authorized under California Probate Code Section 13051 to act on behalf of the successor(s) of the decedent with respect to the decedent's interest in the described property;

8. No other person has a superior right to the interest of the decedent in the described property;

9. The undersigned request that the described property be paid, delivered or transferred to the undersigned.

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

9-12-23

(Date)

Michael Calhoun

(TYPE OR PRINT NAME OF PARTY MAKING DECLARATION)

MR Calhoun

(SIGNATURE)

(TYPE OR PRINT NAME OF PARTY MAKING DECLARATION)

Additional Signature(s) Attached

(SIGNATURE)

## 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~~ Washington  
County of \_\_\_\_\_ Clark \_\_\_\_\_ )

On September 12th, 2023 before me, Jana Jones, Notary Public  
(insert name and title of the officer)

personally appeared Michael Reid Paul Calhoun  
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 Jana Jones \_\_\_\_\_

(Seal)

Notary Public  
State of Washington  
Jana Jones  
Commission No. 23011969  
Commission Expires 04-04-27

STATE OF WASHINGTON  
DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH



CERTIFICATE NUMBER: 2020-026941

DATE ISSUED: 06/17/2020  
FEE NUMBER: 7900

FIRST AND MIDDLE NAME(S): ERICK JUNIOR  
LAST NAME(S): JOHNSON

COUNTY OF DEATH: PACIFIC  
DATE OF DEATH: JUNE 08, 2020 FOUND  
HOUR OF DEATH: 05:30 PM FOUND  
SEX: MALE AGE: 84 YEARS  
SOCIAL SECURITY NUMBER:

PLACE OF DEATH: HOME  
FACILITY OR ADDRESS: 3205 SANDRIDGE ROAD UNIT 8056  
CITY, STATE, ZIP: ILWACO, WASHINGTON 98624

HISPANIC ORIGIN: NO, NOT SPANISH/HISPANIC/LATINO  
RACE: WHITE

RESIDENCE STREET: 3205 SANDRIDGE ROAD 8056  
CITY, STATE, ZIP: ILWACO, WA 98624  
INSIDE CITY LIMITS: NO COUNTY: PACIFIC  
TRIBAL RESERVATION: NOT APPLICABLE  
LENGTH OF TIME AT RESIDENCE: 5 YEARS

BIRTH DATE: NOVEMBER 09, 1935  
BIRTHPLACE: CAMAS, WA

FATHER: ERICK OLAF JOHNSON  
MOTHER: LENORE KNAPP

MARITAL STATUS: DIVORCED  
SURVIVING SPOUSE: NOT APPLICABLE

METHOD OF DISPOSITION: CREMATION  
PLACE OF DISPOSITION: PACIFIC CREMATORY

OCCUPATION: TRUCK DRIVER  
INDUSTRY: LONG HAUL/MOVING  
EDUCATION: HIGH SCHOOL GRADUATE OR GED COMPLETED  
US ARMED FORCES: YES

CITY, STATE: LONG BEACH, WASHINGTON  
DISPOSITION DATE: JUNE 11, 2020

INFORMANT: MIKE CALHOUN  
RELATIONSHIP: FRIEND  
ADDRESS: 1429 SE 8TH AVE, CAMAS, WA 98607

FUNERAL FACILITY: PENTTILA'S CHAPEL BY THE SEA

ADDRESS: PO BOX 417  
CITY, STATE, ZIP: LONG BEACH, WASHINGTON 98631  
FUNERAL DIRECTOR: DANIEL J HICKEY

CAUSE OF DEATH:  
A: NONSPECIFIC CARDIAC EVENT  
INTERVAL: MINUTES  
B: MALIGNANT HYPERTENSION  
INTERVAL: YEARS  
C:  
INTERVAL:  
D:  
INTERVAL:

OTHER CONDITIONS CONTRIBUTING TO DEATH: URINARY TRACT INFECTION

MANNER OF DEATH: NATURAL  
AUTOPSY: NO  
WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE  
CAUSE OF DEATH: NOT APPLICABLE  
DID TOBACCO USE CONTRIBUTE TO DEATH: NO  
PREGNANCY STATUS IF FEMALE: NO RESPONSE

DATE OF INJURY:  
HOUR OF INJURY:  
INJURY AT WORK:  
PLACE OF INJURY:

CERTIFIER NAME: DANIEL J HICKEY  
TITLE: CORONER/ME  
CERTIFIER ADDRESS: PO BOX 45  
CITY, STATE, ZIP: SOUTH BEND, WA 98586  
DATE SIGNED: JUNE 12, 2020

LOCATION OF INJURY:

CITY, STATE, ZIP:  
COUNTY:  
DESCRIBE HOW INJURY OCCURRED:

CASE REFERRED TO ME/CORONER: YES  
FILE NUMBER: 20-06-065  
ATTENDING PHYSICIAN: NOT APPLICABLE

IF TRANSPORTATION INJURY, SPECIFY: NOT APPLICABLE

LOCAL DEPUTY REGISTRAR: WENDY HAMLIN  
DATE RECEIVED: JUNE 15, 2020