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



ITEM: 19.36 (ID # 24427) MEETING DATE: Tuesday, July 30, 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. 217, Item 4548. Last assessed to: Byles & Mas Development, LLC. District 5. [\$17,344-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

- 1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 481171046;
- 2. Deny the claim from Miguel A. Soto for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 481171046;
- 3. Deny the claim from W. Hue Byles for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 481171046;
- 4. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$17,344.39, 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
- 5. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$40,158.98 to the County General Fund pursuant to Revenue and Taxation Code Section 4674

ACTION:Policy

Melissa Johnson 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: Absent: None None

Date:

July 30, 2024

XC:

Tax Collector

Page 1 of 3 ID# 24427 19.36

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	\$ 17,344	\$0	\$ 17,344	\$0
NET COUNTY COST	\$0	\$ 0	\$0	\$ 0
SOURCE OF FUNDS:	Fund 65595 Excess Proc	Budget Adjus	tment: N/A	
The state of the s			For Fiscal Yea	ar: 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 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.

- 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 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

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

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 three claims for excess proceeds:

- 1. Claim from the State of California, Franchise Tax Board based on Notices of State Tax Lien recorded September 23, 2015 as Instrument No. 2015-0421691 and 2015-0421692.
- 2. Claim from Miguel A. Soto based on a Grant Deed recorded June 24, 2005 as Instrument No. 2005-0505494.
- 3. Claim from W. Hue Byles based on a Grant Deed recorded June 24, 2005 as Instrument No. 2005-0505494.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$17,344.39. The claims from Miguel A. Soto and W. Hue Byles be denied since at the time the claim was filed and at all relevant times since, the company was Franchise Tax Board suspended, per California Secretary of State Business Search, which deprives it of all rights, privileges, and powers and they have no right or authority to file an administrative claim for the excess proceeds. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$40,158.98 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.

Impact on Residents and Businesses

Excess proceeds will be released to a lienholder of the property and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB

ATTACHMENT B. Claim Soto

ATTACHMENT B. Claim Byles

Cesar Bernal
7/19/2024

Gesar Bernal, PRINCIPAL MGMT ANALYST

7/19/2024

RECEIVED

Notice Date: Sept. 10. 2021

2021 SEP 24 PM 5: 09

CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY REAS-TAX COLLECTOR

COUNTY OF RIVERSIDE ATTN: MATTHEW JENNINGS 4080 LEMON STREET 4TH FLOOR RIVERSIDE CA 92502-2205 In Reply Refer To: 624:LY:BYLES

Reference Number

: APN 481-171-046

Date Sold

: May 18, 2021

Taxpayer

: BYLES & MAS DEVELOPMENT, LLC

FTB Account Number:

Account Status

: Suspended on January 2, 2014

I, Leslie Yorston, am employed by the State of California, Franchise Tax Board (FTB) as a Specialist with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale on May 18, 2021.

The claim is based on the fact that FTB was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of BYLES & MAS DEVELOPMENT, LLC, Account Number

A perfected and enforceable state tax lien arose upon all real property of BYLES & MAS DEVELOPMENT, LLC pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$17,344.39, as of May 18, 2021.

I declare under penalty of perjury under the laws of the State of California that the foregoing and the attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Leslie Yorston of this department at (916) 845-3561.

Leslie Yorston, Specialist Collection Advisory Team

State of California Franchise Tax Board

RECEIVE ertificate of Tax Due and Delinquency

7071 File Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California RIVERSIDE COUNTY
TREAST TAX COLLECTOR

County of Sacramento)

The Franchise Tax Board certifies:

The taxpayer, is delinquent in payment of tax, penalties, interest, and costs imposed upon the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest, and costs owed by the taxpayer are as follows:

BYLES & MAS DEVELOPMENT, LLC APN: 481-171-046

Tax	Penalties	Interest	Fees	Payments	Total	
\$800.00	\$200.00	\$893.23	\$0.00	\$0.00	\$1,893.23	
\$800.00	\$200.00	\$836.67	\$0.00	\$0.00	\$1,836.67	
\$800.00	\$200.00	\$723.20	\$0.00	\$0.00	\$1,723.20	
\$800.00	\$200.00	\$605.65	\$0.00	\$0.00	\$1,605.65	
\$800.00	\$200.00	\$515.86	\$0.00	\$0.00	\$1,515.86	
\$800.00	\$200.00	\$455.05	\$0.00	\$0.00	\$1,455.05	
\$800.00	\$632.00	\$523.10	\$0.00	\$0.00	\$1,955.10	
\$800.00	\$632.00	\$483.81	\$0.00	\$0.00	\$1,915.81	
\$800.00	\$632.00	\$446.83	\$23.00	\$0.00	\$1,901.83	
\$800.00	\$200.00	\$292.99	\$249.00	\$0.00	\$1,541.99	_
\$8,000.00	\$3,296.00	\$5,776.39	\$272.00	\$0.00	\$17,344.39	(*)
Tax	Penalties	Interest	Fees	Payments	Total	
\$0.00	\$0.00	\$17.60	\$0.00	\$0.00	\$17.60	
\$0.00	\$0.00	\$17.06	\$0.00	\$0.00	\$17.06	
\$0.00	\$0.00	\$15.98	\$0.00	\$0.00	\$15.98	
\$0.00	\$0.00	\$14.87	\$0.00	\$0.00	\$14.87	
\$0.00	\$0.00	\$14.02	\$0.00	\$0.00	\$14.02	
\$0.00	\$0.00	\$13.44	\$0.00	\$0.00	\$13.44	
\$0.00	\$0.00	\$18.19	\$0.00	\$0.00	\$18.19	
\$0.00	\$0.00	\$17.81	\$0.00	\$0.00	\$17.81	
		015 16	00.00	\$0.00	\$17.46	
\$0.00	\$0.00	\$17.46	\$0.00	\$0.00	\$17.40	
\$0.00 \$0.00	\$0.00 \$0.00	\$17.46 \$11.90	\$0.00	\$0.00	\$11.90	_
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Additional interest and penalties accrue until paid in full.

^{*}Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on May 18, 2021.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on May 18, 2021.

The following Notices of State Tax Lien have been recorded:

Certificate No. 15259661043 recorded in the office of the county recorder of Riverside County on September 23, 2015, for the tax years 2005, 2007, 2011, 2012, and 2014, under Instrument No. 2015-0421691.

Certificate No. 15259325162 recorded in the office of the county recorder of Riverside County on September 23, 2015, for the tax years 2006, 2008, 2009, 2010, and 2013, under Instrument No. 2015-0421692.

The taxpayer is indebted to the State of California in the above amount. No part of the indebtedness has been paid. The whole thereof is due, owing and unpaid from the taxpayer to the State of California. The Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of the tax, penalties, interest, and costs.

IN WITNESS WHEREOF, the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto dully authorized.

Dated: September 10, 2021

(Seal)

FRANCHISE TAX BOARD of the State of California

Leslie Yorston, Specialist (916) 845-3561

NI SEP 24 PM 5: 09
RIVERSIDE COUNTY
REAS-TAX COLLECTOR

Recording Requested by

STATE OF CALIFORNIA FRANCHISE TAX BOARD Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section PO BOX 2952 Sacramento CA 95812-2952 2015-0421691

09/23/2015 08:00 AM Fee: \$ 0.00

Page 1 of 1

Recorded in Official Records County of Riverside Peter Aldana

Assessor-County





NOTICE OF STATE TAX LIEN

FILED WITH:

RIVERSIDE

CERTIFICATE NUMBER: 15259661043

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s)

: BYLES & MAS DEVELOPMENT, LLC

FTB Account Number

Corporate Number

FEIN

SOS Number

Last Known Address

: PO BOX 2066

: LAGUNA HILLS CA 92654-2066

For Taxable Year(s)

: 12/14, 12/12, 12/11, 12/07 12/05

Amount Due

: \$7,168.20

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 09/16/15

FRANCHISE TAX BOARD of the State of California

Collection Bureau

Telephone Number: (888) 635-0494

Authorized facsimile signature.

Recording Requested by

STATE OF CALIFORNIA FRANCHISE TAX BOARD Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section PO BOX 2952 Sacramento CA 95812-2952 2015-0421692

09/23/2015 08:00 AM Fee: t 0 00

Page 1 of 1

Recorded in Official Records County of Riverside Peter Aldana Assessor-County Clerk-Recorde



778



NOTICE OF STATE TAX LIEN

FILED WITH:

RIVERSIDE

CERTIFICATE NUMBER:

15259325162

The Franchise-Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s)

: BYLES & MAS DEVELOPMENT, LLC

FTB Account Number Corporate Number FEIN SOS Number

Last Known Address

: PO BOX 2066

: LAGUNA HILLS CA 92654-2066

For Taxable Year(s)

: 12/13, 12/10, 12/09, 12/08/12/06

Amount Due

: \$6,604.24

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 09/16/15

FRANCHISE TAX BOARD of the State of California

Collection Bureau

Telephone Number: (888) 635-0494

By: 403el & Brumett

Authorized facsimile signature.

Megan,

There has been no change to the claim amount.

Leslie A. Yorston Senior Operations Specialist Collection Advisory Team (916) 845-3561 Fax (916) 843-8709

From: RCTTC Excess Proceeds < RCTTCExcessProceeds@rivco.org>

Sent: Friday, March 01, 2024 7:44 AM

To: Yorston, Leslie@FTB <Leslie.Yorston@ftb.ca.gov>

Subject: EP 217-4548

CAUTION: This email originated from outside of the organization! Do not click links, open attachments or reply unless you recognize the sender's email and trust the content.

Re: PIN: 481171046

TC 217 Item 4548

Date of Sale: May 18, 2021

FTB Account Number:

FEIN:

Taxpayer: Byles & Mas Development, LLC

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.*

Updated Statement of Monies Owed (as of date of tax sale)

Please send in all original documents by <u>March 15, 2024</u> 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.

With gratitude,

Megan Montellano

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

Matthew Jennings, Treasurer-Tax Collector

To:

Re: Claim for Excess Proceeds TC 217 ITEM 4548 Parcel Identification Num	mber: 481171046		RIVE!	2022 JUI	RE
Assessee: BYLES & MAS DEV Situs:			TAX CO	. 28 AM	CEIV
Date Sold: May 18, 2021			EM	ë	m
Date Deed to Purchaser Recorded: July 28, 2021				-t	No. 10
Final Date to Submit Claim: July 28, 2022					** #
I/We, pursuant to Revenue and Taxation Code Se \$57,503 32 from the sale of the above mentions owner(s) [check in one box] at the time of the sale Document No 2021-045034// recorded on 07/28 rightful claimants by virtue of the attached assignment of documentation supporting the claim submitted.	ed real property. I/We were the I lie of the property as is evidenced by Rive (1202) A copy of this document is attac	nholde erside (ched he	er(s), 🔀 County I ereto. I/V	prop Record We are	erty ler's the
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED U	JNLESS THE DOCUMENTATION IS ATT	ACHE	D.		
All Documents are atta					
I AM PRESIDENT of					.2 C
and owner of this predefaulted sale. All exc	ropesty at time o	f 74	tax	=	1785
If the property is held in Joint Tenancy, the taxsale pro have to sign the claim unless the claimant submits proclaimant may only receive his or her respective portion of I/We affirm under penalty of perjury that the foregoing is	ocess has severed this Joint Tenancy, and pof that he or she is entitled to the full a of the claim.	nd all	Joint Te	enants v	will
Executed this 31^{57} day of $august$, 20	021 at Orange Coun County, State	ty,	_Ca	life	ornia
$\Delta u / U / U / U / U / U / U / U / U / U /$	President				
Signature of Claimant	Signature of Claimant APRIL	157	200	12	
Miguel A. Soto ->	New mailing a	dd	RESS		
PO BOX 2066 Street Address	PO Box 181524 Street Address				
LAGUNA Hills, CA 92654 City, State, Zip	ARlington TX City, State, Zip	761	796	_	
95/-236-4438 Phone Number	951-236-443 Phone Number	38		_	
miguelasoto @ outlook. Com Email Address	miquelasoto@ out	1001	K . C	0m	

2005-0505494 Recording Requested By 08/24/2005 08:00A Fee:30.00 Page 1 of 2 Doc T Tax Paid RECORDING REAGAETHE COMPANY Recorded in Official Records County of Riverside Larry W. Ward AND WHEN RECORDED MAIL TO: County Clerk & Recorder MIGUEL A. SOTO ET AL PO.BOX 77372 Corona, Ca 92977-0112 PAGE SIZE DA PCOR NOCOR 1 570346541=75 30 A.P.N.: 481-171-012/031 TRA #: COPY REFUND EXAM THE UNDERSIGNED GRANTOR(s) DECLARE(s) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY 40, 20 DA X] computed on full value of property conveyed, or computed on full value less value of liens or encumbrances remaining at time of sale, unincorporated area; [X] City of MORENO VALLEY, and FOR A VALUABLE CONSIDERATION, Receipt of which is hereby acknowledged, CHRIS S. DAWSON, A MARRIED MAN AS TO AN UNDIVIDED ONE HALF INTEREST and GLENDA E. DAWSON, A MARRIED WOMAN AS TO AN UNDIVIDED ONE HALF INTERESThereby GRANT(S) to BYLES & MAS DEVELOPEMENT, LLC the following described property in the City of MORENO VALLEY, County of Riverside State of California; See Exhibit "A" attached hereto and made a part hereof. DA E. DAWSON Document Date: June 8, 2005 STATE OF CALIFORNIA COUNTY OF

This area for official notarial seal.

chand the be his the other in eigenture(s)

DEBORAH BROOKS Commission # 1469036

Notary Public - California Riverside County

My Comm. Expires Mar 3, 2008

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

lenda

before me

DANBON

and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity

the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

Thris

personally appeared

Signature

WITNESS my hand and official seal.

Page 1 Order No. 57034654

DESCRIPTION

PARCEL 1:

LOT 221 OF EDGEMONT GARDENS, IN THE CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 15, PAGE 90 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

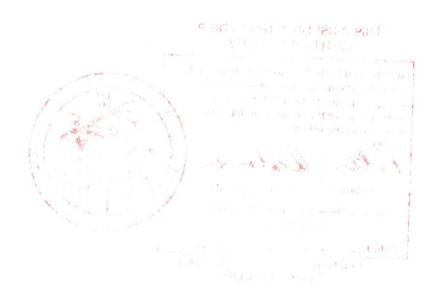
EXCEPT THEREFROM THAT PORTION OF SAID LOT LYING SOUTHWESTERLY OF THE NORTHEASTERLY LINE OF THE LAND GRANTED TO THE RIVERSIDE COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT IN DEEDS RECORDED OCTOBER 20, 1965, AS INSTRUMENT NOS. 119695 AND 119696, BOTH OF OFFICIAL RECORDS.

PARCEL 2:

LOT 230 OF EDGEMONT GARDENS, IN THE CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 15, PAGE 90 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

EXCEPTING THE PORTION OF THE SOUTH 1/2 OF SAID LAND AS CONVEYED TO JAMES RUSHTON AND VIRGINIA RUSHTON, HUSBAND AND WIFE, AS JOINT TENANTS BY DEED RECORDED DECEMBER 6, 1948, AS INSTRUMENT NO. 835, IN BOOK 1033, PAGE 16, OFFICIAL RECORDS OF RIVERSIDE COUNTY;

ALSO EXCEPTING THAT PORTION OF SAID LAND CONVEYED TO THE RIVERSIDE COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT BY DEEDS RECORDED DECEMBER 12, 1965, AS INSTRUMENT NOS. 128274 AND 128275, BOTH OF OFFICIAL RECORDS.



CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY RECEIVED Matthew Jennings, Treasurer-Tax Collector To: 2022 JUL 27 AM 10: 0 Claim for Excess Proceeds Re: RIVERSIDE COUNTY **ITEM 4548** Parcel Identification Number: 481171046 TREAS-TAX COLLECT TC 217 Assessee: BYLES & MAS DEV 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 \$\frac{5200}{5000}\$\frac{5}{5000}\$ 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. 481171040 recorded on 7/28/2021 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. I receive at least 50% of the excess funds. 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 **Print Name** Street Address City, State, Zip

hue byles@sbeglebal.net

Email Address

Phone Number

2005-0505494 Recording Requested By 05/24/2005 08:00A Fee:30.00 RECORDING HEAGING COMPANY Page 1 of 2 Doc T Tax Paid Recorded in Official Records County of Riverside Larry W. Ward AND WHEN RECORDED MAIL TO: County Clerk & Recorder MIGUEL A. SOTO ET AL PO.BOX 77372 Corona, Ca 92977-0112 DA PCOR NOCOR SMF MISC 570346541=75 1 A.P.N.: 481-171-012/031 TRA #: 30 COPY LONG REFUND NCHG **GRANT DEED** THE UNDERSIGNED GRANTOR(s) DECLARE(s) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY () 20 (X) computed on full value of property conveyed, or computed on full value less value of liens or encumbrances remaining at time of sale, unincorporated area; [X] City of MORENO VALLEY, and FOR A VALUABLE CONSIDERATION, Receipt of which is hereby acknowledged, CHRIS S. DAWSON, A MARRIED MAN AS TO AN UNDIVIDED ONE HALF INTEREST and GLENDA E. DAWSON, A MARRIED WOMAN AS TO AN UNDIVIDED ONE HALF INTERESThereby GRANT(S) to BYLES & MAS DEVELOPEMENT, LLC the following described property in the City of MORENO VALLEY, County of Riverside State of California; See Exhibit "A" attached hereto and made a part hereof. Document Date: June 8, 2005 STATE OF CALIFORNIA COUNTY OF before me personally appeared DA non and enda 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

This area for official notarial seal.

DEBORAH BROOKS Commission # 1469036

Notary Public - California Riverside County

My Comm. Expires Mar 3, 2008

and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (change the backhow/their alexandres)

the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature

Page 1 Order No. 57034654

DESCRIPTION

PARCEL 1:

LOT 221 OF EDGEMONT GARDENS, IN THE CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 15, PAGE 90 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPT THEREFROM THAT PORTION OF SAID LOT LYING SOUTHWESTERLY OF THE NORTHEASTERLY LINE OF THE LAND GRANTED TO THE RIVERSIDE COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT IN DEEDS RECORDED OCTOBER 20, 1965, AS INSTRUMENT NOS. 119695 AND 119696, BOTH OF OFFICIAL RECORDS.

PARCEL 2

LOT 230 OF EDGEMONT GARDENS, IN THE CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 15, PAGE 90 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

EXCEPTING THE PORTION OF THE SOUTH 1/2 OF SAID LAND AS CONVEYED TO JAMES RUSHTON AND VIRGINIA RUSHTON, HUSBAND AND WIFE, AS JOINT TENANTS BY DEED RECORDED DECEMBER 6, 1948, AS INSTRUMENT NO. 835, IN BOOK 1033, PAGE 16, OFFICIAL RECORDS OF RIVERSIDE COUNTY;

ALSO EXCEPTING THAT PORTION OF SAID LAND CONVEYED TO THE RIVERSIDE COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT BY DEEDS RECORDED DECEMBER 12, 1965, AS INSTRUMENT NOS. 128274 AND 128275, BOTH OF OFFICIAL RECORDS.