

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



ITEM: 19.12
(ID # 24432)

MEETING DATE:
Tuesday, October 29, 2024

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 93. Last assessed to: Mark A. Fipps, child one-ninth (1/9); James A. Fipps, child one-ninth (1/9); Laura L. Speth, child one-ninth (1/9); Linda M. Tindall, child one-ninth (1/9); Fawn M. Odill, child one-ninth (1/9); and Ronald B. Fipps, child one-ninth (1/9); The Beverly Ann Fipps 1992 Revocable Living Trust Dated 10/21/1992, one third (1/3). District 3. [\$17,712-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Mark A. Fipps, as last assessee and heir to the Estate of Beverly A. Fipps, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 341091002;
2. Authorize and direct the Auditor-Controller to issue a warrant to Mark A. Fipps, as last assessee and heir to the Estate of Beverly A. Fipps in the amount of \$17,711.66 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
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$22,139.61 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.


ACTION:Policy


Melissa Johnson, Assistant Tax Collector 10/15/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Gutierrez 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: October 29, 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	\$ 17,712	\$ 0	\$ 17,712	\$ 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:	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 April 26, 2022 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 7, 2022. 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 19, 2022 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 Accurint (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

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

expiration of the one year following the recordation of the Tax Collector's Deed to the Purchaser, which was recorded on July 7, 2022.

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

1. Claim from Mark A. Fipps, as last assessee and heir to the Estate of Beverly A. Fipps based on an Order Determining Succession to Real Property recorded December 7, 1992 as Instrument No. 1992-462853, an Affidavit for Collection of Personal Property notarized May 16, 2024 and a Certificate of Death for Beverly Ann Fipps.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Mark A. Fipps, as last assessee and heir to the Estate of Beverly A. Fipps be awarded excess proceeds in the amount of \$17,711.66. Since there are no other claimants, the unclaimed excess proceeds in the amount \$22,139.61 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 released to one of the last assessees, an heir to the Estate of another last assessee of the property and transferred to the County General Fund.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Fipps


Evangelina Gregorio EO, Principal Mgmt Analyst 10/21/2024


Aaron Gettis, Chief of Deputy County Counsel 6/25/2024

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

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 218 ITEM 93 Parcel Identification Number: 341091002

Assessee: FIPPS BEVERLY ANN 1992 REVOCABLE ~~TRUST~~ & FIPPS ALBERT S & ETAL

Situs:

Date Sold: April 26, 2022

Date Deed to Purchaser Recorded: July 7, 2022

Final Date to Submit Claim: July 7, 2023

RECEIVED
2023 JUN 20 PM 3:37
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 40,709 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. 341091002-218 recorded on JULY 7, 2022. 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.

IN PUBLIC AT TIME OF SALE. SEE EMAIL CORRESPONDENCES IN JUNE 2022. PROVIDED WEED ABATEMENT AND ACCESS TO COUNTY AND LOCAL HWY DISTRICTS FOR ACCESS. ORIGINAL TRUSTEE FAILED TO MAKE PROPERTY TAX PAYMENTS AFTER PROPERTY HELD FREE AND CLEAR FOR OVER 5 DECADES.

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 14th day of JUNE, 2023 at ADA, IDAHO
County, State

Signature of Claimant

Signature of Claimant

Print Name

Print Name

Street Address

Street Address

City, State, Zip

City, State, Zip

Phone Number

Phone Number

Email Address

Email Address

71070077

DEC-7-1992

ATTORNEY OR PARTY WITHOUT ATTORNEY Name and Address: KEITH CODRON <input checked="" type="checkbox"/> Recording requested by and return to: Bar #105552 LAW OFFICES OF KEITH CODRON 19800 MacArthur Blvd., #500 Irvine, California 92715 ATTORNEY FOR (Name): Beverly A. Fipps		TELEPHONE NO: (714) 724-4545	FOR RECORDER'S USE ONLY RECEIVED FOR RECORD AT 8:00 O'CLOCK DEC - 7 1992 Filed in Official Records of Orange County, California <i>[Signature]</i> Recorder [Stamp]
SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE STREET ADDRESS: 341 The City Drive, South MAILING ADDRESS: Post Office Box 14169 CITY AND ZIP CODE: Orange, California 92613-1569 BRANCH NAME: Betty Lou Lamoreaux Center			
MATTER OF (NAME): RONALD A. FIPPS		DECEDENT	
ORDER DETERMINING SUCCESSION TO REAL PROPERTY (Estate \$60,000 or Less)		CASE NUMBER: A166279	
1. Date of hearing: 11/23/92 Time: 1:45 pm Dept: 703 Rm. THE COURT FINDS 2. All notices required by law have been given. 3. Decedent died on (date): June 2, 1992 a. <input checked="" type="checkbox"/> a resident of the California county named above. b. <input type="checkbox"/> a nonresident of California and left an estate in the county named above c. <input checked="" type="checkbox"/> intestate <input type="checkbox"/> testate. 4. At least 40 days have elapsed since the date of decedent's death. 5. No proceeding for the administration of decedent's estate is being conducted or has been conducted in California. 6. The gross value of decedent's real and personal property in California, excluding property described in Probate Code section 13050, does not exceed \$60,000. 7. Each petitioner is a successor of decedent (as defined in Probate Code section 13006) and a successor to decedent's interest in the real property described in item 9a because each petitioner is a. <input type="checkbox"/> (will) a beneficiary who succeeded to the property under decedent's will. b. <input checked="" type="checkbox"/> (no will) a person who succeeded to the property under Probate Code sections 6401 and 6402.		FOR COURT USE ONLY FILED NOV 24 1992 GARY L. GRANVILLE, County Clerk By <u><i>[Signature]</i></u> DEPUTY	

462

NY

THE COURT FURTHER FINDS AND ORDERS

8. No administration of decedent's estate is necessary in California.

9. a. The following described real property is property of decedent passing to each petitioner (give legal description):
 described in attachment 9a.

b. Each petitioner's name and specific property interest: is stated in attachment 9b is as follows (specify):

10. Other (specify):

Date:

11. Number of pages attached: **2**

JUDGE OF THE SUPERIOR COURT
 Signature follows last attachment

Form Approved by the

Probate Code, § 13154

Ronald A. Fipps, Deceased
Probate Code §13154 Order
Superior Court of Orange County

ATTACHMENT 9a

The following described California real property, situated in the City of Quail Valley, County of Riverside, is property of decedent's passing to the petitioners:

Lot 20 of Block 16 of QUAIL VALLEY INCOME PROPERTIES TRACT, as per the map thereof recorded in Book 28, Pages 89 through 93, inclusive, of Maps in the Office of the County Recorder of Riverside County, California.

7-10-1992

DEC. 7, 1992

Ronald A. Fipps, Deceased
Probate Code §13154 Order
Superior Court of Orange County

ATTACHMENT 9b

Each petitioner's name and specific interest in the real property which is described in Attachment 9a hereof is as follows:

<u>NAME OF INTESTATE SUCCESSOR</u>	<u>FRACTIONAL INTEREST IN PROPERTY</u>
✓ BEVERLY A. FIPPS	one-third (1/3) [spouse]
✓ MARK A. FIPPS	one-ninth (1/9) [child]
✓ JAMES A. FIPPS	one-ninth (1/9) [child]
✓ LAURA L. SPETH	one-ninth (1/9) [child]
✓ LINDA M. TINDALL	one-ninth (1/9) [child]
✓ FAWN M. ODILL	one-ninth (1/9) [child]
✓ RONALD B. FIPPS	one-ninth (1/9) [child]

Date: NOV 23 1992

JULEE ROBINSON

JUDGE OF THE SUPERIOR COURT

COMMISSIONER JULEE ROBINSON

THIS INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL
ON FILE IN THIS OFFICE

ATTEST: NOV 24 1992

GARY L. GRANVILLE

County Clerk and Clerk of the
Superior Court of the State of California
in and for the County of Orange

BY [Signature] DEPUTY

E. WOLTON



7-10-92-1777

DEC. 7, 1992

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

SAN BERNARDINO COUNTY
SAN BERNARDINO, CALIFORNIA

CERTIFICATE OF DEATH
STATE OF CALIFORNIA
USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS
VS-1 (REV. 3/08)

3201936011932
LOCAL REGISTRATION NUMBER

1. NAME OF DECEDENT - FIRST (Given) BEVERLY		2. MIDDLE ANN		3. LAST (Family) FIPPS	
4. DATE OF BIRTH mm/dd/yyyy 05/14/1935					
5. AGE Yrs. 84		6. SEX F		7. DATE OF DEATH mm/dd/yyyy 10/22/2019	
8. BIRTH STATE/FOREIGN COUNTRY CA		9. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		10. MARITAL STATUS/SP/OP (at time of death) WIDOWED	
11. EDUCATION - Highest Level/Degree (see worksheet on back) HS GRADUATE		12. DECEDENT'S RACE - Up to 3 races may be listed (see worksheet on back) CAUCASIAN		13. YEARS IN OCCUPATION 60	
14. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED. HOMEMAKER		15. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, food preparation, employment agency, etc.) OWN HOME		16. DECEDENT'S RESIDENCE (Street and number, or location) 9285 NORTH G STREET	
17. USUAL RESIDENCE		18. CITY SAN BERNARDINO		19. STATE/FOREIGN COUNTRY CA	
20. INFORMANT'S NAME, RELATIONSHIP JAMES FIPPS, SON		21. INFORMANT'S MAILING ADDRESS (Street and number, or route number, city or town, state and zip) 208 SAN ANSELMO DRIVE, BIG BEAR CITY, CA 92314			
22. NAME OF SURVIVING SPOUSE/SP/OP - FIRST LESLIE		23. MIDDLE ARTHUR		24. LAST (BIRTH NAME) LUXTON	
25. NAME OF MOTHER/PARENT - FIRST DOROTHY		26. MIDDLE AGASIS		27. LAST (BIRTH NAME) SPENCER	
28. DISPOSITION DATE mm/dd/yyyy 11/05/2019		29. PLACE OF FINAL DISPOSITION WESTMINSTER MEMORIAL PARK 14801 BEACH BLVD., WESTMINSTER, CA 92683			
30. TYPE OF DISPOSITION BU		31. SIGNATURE OF EMBALMER BEVERLY COOP		32. SIGNATURE OF LOCAL REGISTRAR MAXWELL CHIKHUARE, MD	
33. NAME OF FUNERAL ESTABLISHMENT WESTMINSTER MEMORIAL PARK MORTUARY		34. LICENSE NUMBER		35. DATE mm/dd/yyyy 10/29/2019	
36. PLACE OF DEATH VILLAS AT SAN BERNARDINO		37. IF HOSPITAL, SPECIFY ONE <input type="checkbox"/> ERGIP <input type="checkbox"/> LODG <input type="checkbox"/> Hospice <input checked="" type="checkbox"/> Nursing Home/LTC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other		38. IF OTHER THAN HOSPITAL, SPECIFY ONE <input type="checkbox"/> Hospice <input checked="" type="checkbox"/> Nursing Home/LTC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other	
39. COUNTY SAN BERNARDINO		40. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location) 2985 NORTH G STREET		41. CITY SAN BERNARDINO	
42. CAUSE OF DEATH Enter the chain of events leading to death. List directly causing them. DO NOT omit terms of words such as cardiac arrest, respiratory arrest, or stroke. Do not abbreviate unless shown on the agency. DO NOT abbreviate. (A) CARDIOPULMONARY ARREST (B) ALZHEIMER'S DISEASE		43. Time Interval Between Onset and Death (A) MINS (B) YRS		44. DEATH REPORTED TO CORONER? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
45. IMMEDIATE CAUSE (Final disease or condition resulting in death) Sequentially, list conditions, if any, leading to cause on Line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST		46. 109. BIOPSY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		47. 110. AUTOPSY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
48. 111. USED IN DETERMINING CAUSE? <input type="checkbox"/> YES <input type="checkbox"/> NO		49. 112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107 NONE			
50. 113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date) NO		51. 113A. IF FEMALE, PREGNANT IN LAST YEAR? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK			
52. 114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. Decedent Not Dead Since _____ Decedent Not Seen Alive _____		53. 115. SIGNATURE AND TITLE OF CERTIFIER TAHSEEN NAJMA SHAREEF M.D.		54. 116. LICENSE NUMBER G84109	
55. 117. DATE mm/dd/yyyy 10/30/2019		56. 118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE TAHSEEN NAJMA SHAREEF M.D. 560 EAST HOSPITALITY LANE STE 300, SAN BERNARDINO, CA 92408			
57. 119. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. MANNER OF DEATH: <input checked="" type="checkbox"/> Natural <input type="checkbox"/> Accidental <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input type="checkbox"/> Pending Investigation <input type="checkbox"/> Could not be determined		58. 120. INJURED AT WORK? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		59. 121. INJURY DATE mm/dd/yyyy	
60. 122. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)		61. 122. HOUR (24 hours)			
62. 124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)					
63. 125. LOCATION OF INJURY (Street and number, or location, and city, and zip)					
64. 126. SIGNATURE OF CORONER / DEPUTY CORONER		65. 127. DATE mm/dd/yyyy		66. 128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER	
67. STATE REGISTRAR		68. FAX AUTH#		69. CENSUS TRACT	

CERTIFIED COPY OF VITAL RECORD
STATE OF CALIFORNIA, COUNTY OF SAN BERNARDINO
This is a true and exact reproduction of the document officially registered and placed on file in the OFFICE OF THE SAN BERNARDINO ASSESSOR-RECORDER-CLERK.



DATE ISSUED **MAY 23 2024**

CHRIS WILHETE
ASSESSOR-RECORDER-CLERK

This copy is not valid unless prepared on an engraved border displaying the date, seal and signature of the Assessor-Recorder-Clerk.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



CASANBERDE

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

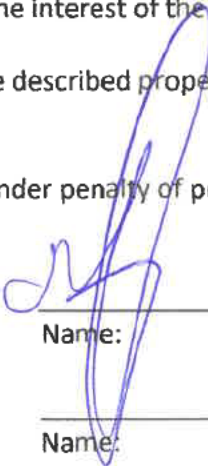
The undersigned state(s) as follows:

1. (Decedent's Name) Beverly Ann Fipps died on (date) October 22, 2019, in County of San Bernardino, 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:

7. The successor(s) of the decedent, as defined in California Probate Code Section 13006, is/are:
MARKUS A. FIPPS
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: 05/16/2024


Name: Markus A. Fipps

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~~ ^{BR} Idaho
~~COUNTY OF MENDOCINO~~ ^{BR} Ada

On ^{BR} May 16, 2024 before me, Bethany Rankin, personally appeared Mark A. Fipps, 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~~ ^{Idaho} that the foregoing paragraph is true and correct. ^{BR}

WITNESS my hand and official seal.
 (Seal)
Signature of Notary Public

BETHANY RANKIN
Residing in: Boise, ID
Commission Expires: 05/10/2028

