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



ITEM: 21.15 (ID#24934) MEETING DATE: Tuesday, January 28, 2025

FROM: TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 609. Last assessed to: Kenneth R. Johnson and Ilene K. Johnson, Trustees of the Kenneth and Ilene Johnson 2013 Trust, Dated 9/15/2013. District 4. [\$74,097-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

- Approve the claim from Donald M. Collins, Successor Trustee of the Kenneth and Ilene Johnson 2013 Trust, Dated 9/15/2013, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 680283008; and
- Authorize and direct the Auditor-Controller to issue a warrant to Donald M. Collins, Successor Trustee of the Kenneth and Ilene Johnson 2013 Trust, Dated 9/15/2013 in the amount of \$74,096.53 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

Matthew Jennings, Treasurer-Tax Collector 1/14/2025

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:

Medina, Spiegel, Washington, Perez and Gutierrez

Nays:

None

Absent:

None

Date:

January 28, 2025

XC:

Tax Collector

21.15

Kimberly A. Rector

Clerk of the Board

Deput

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	\$ 74,097	\$0	\$ 74,097	\$ 0
NET COUNTY COST	\$0	\$0	\$0	\$ 0
SOURCE OF FUNDS:	Fund 65505 Evones Proc	Budget Adjustr	ment: NO	
SOUNCE OF TONDS.	runu 65555 Excess Frod	eeus IIOIII Tax Sale.	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.

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

 Claim from Donald M. Collins, Successor Trustee of the Kenneth and Ilene Johnson 2013 Trust, Dated 9/15/2013 based on a Trust Transfer Deed recorded September 30, 2013 as Instrument No. 2013-0470325, a First Amendment to the Trust Agreement for Kenneth and Ilene Johnson 2013 Trust notarized September 12, 2014, and Certificates of Death of Kenneth Richard Johnson and Ilene Kunesh Johnson.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Donald M. Collins, Successor Trustee of the Kenneth and llene Johnson 2013 Trust, Dated 9/15/2013 be awarded excess proceeds in the amount of \$74,096.53. 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 the Successor Trustee of the property.

ATTACHMENTS (if any, in this order): ATTACHMENT A. Claim Collins

Cesar Bernal 1/14/2025 Garon Gettis Chief of Deputy Carinty Counsel 6/4/2024

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

Matthew Jennings, Treasurer-Tax Collector

TC 218 ITEM 609 Parcel Identification Number: 680283008

Assessee: JOHNSON, KENNETH R TRUSTEE & ILENE K TRUSTEE

Claim for Excess Proceeds

To:

Re:

	tus:	600		
Dat	ate Sold: April 26, 2022		77	
Dat	ate Deed to Purchaser Recorded: July 7, 2022		SPI	
Fin	nal Date to Submit Claim: July 7, 2023			Q.
Red I/W	Property owner(s) [check in one box] at the time of the sale of the property as is evidenced property. No position of the sale of the property as is evidenced property. No position of the sale of the property as is evidenced property. A copy of this document of the rightful claimants by virtue of the attached assignment of interest. If we have listed reto each item of documentation supporting the claim submitted.	(s), by Rive	erside (County
NO	TE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACK KENVEYH JOHNSON DEATH CERTIFICATE	HED.		
_	ILAME TO HISON DEATH COLTIFICATE			
_	KIENNETH AND I LEWE DOYNSON TRUST GRANT DEED 2013-1	04703	25	9/30/2013
Exect Sign	The property is held in Joint Tenancy, the tax sale process has severed this Joint Tenancy, and are to sign the claim unless the claimant submits proof that he or she is entitled to the full amount may only receive his or her respective portion of the claim. The affirm under penalty of perjury that the foregoing is true and correct. The county of the claimant of	int of the	e claim	n, the
Print	Print Name 466 D6L MARAYE Street Address Print Name 4466 D6L MAR A Street Address	VE	レ	

RECORDING REQUESTED BY Williamson & Gentilini Attorneys At Law AND WHEN RECORDED MAIL TO Kenneth & Hene Johnson 10391 Brookhurst St. Anaheim, CA 92804

APN: 680-283-008

DOC # 2013-0470325 09/30/2013 01:44P Fee:15.00 Page 1 of 1 Recorded in Official Records County of Riverside Larry W. Ward Assessor, County Clerk & Recorder



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SPACE ABOVE

TRUST TRANSFER DEED

(Excluded from Reappraisal Under Proposition 13, Ic, Calif Const An 13A §1 et seq.)

069

The undersigned Grantor(s) declare(s) under penalty of perjury under the laws of the State of California that the following is true

This conveyance is a Trust Transfer under Section 62 of the California Revenue and Taxation Code. By this Trust Transfer Deed, the Grantor(s) transfer his/her/their interest in the property described below to or from Grantor's revocable inter vivos trust. There is no consideration given for this transfer. "This conveyance transfers the grantor's interest into or out of his or her revocable living trust, R & T 11930." Documentary transfer tax is \$ NONE. (0)

GRANTOR(S): Kenneth R. Johnson

hereby GRANTS to

GRANTEE(S): Kenneth R. Johnson and Ilene K. Johnson, Trustees of the Kenneth and Ilene Johnson 2013 Trust, Dated 07/13/2013, 2013

The following described property in the County of Riverside, State of California,

LOT # 192 OF PALM VIEW ESTATES AS PER MAP ON FILE IN BOOK 30, PAGES 17 AND 18 OF MAPS IN THE OFFICE OF THE COUNTY RECORDER OF SAID RIVERSIDE COUNTY, CALIFORNIA.

Dated: August 22, 2013

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STATE OF CALIFORNIA COUNTY OF ORANGE

, 2013, before me, ACBERN ESCOBAC Personally appeared Kenneth R. 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 bis her/their authorized capacity (ies) and that by higher/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument. County of Bivaraide, Stone of California

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HED CORY

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 A

MAIL TAX STATEMENTS TO: SAME AS ABOVE

ALBERTO ESCOBAR Commission # 1983907 Notary Public - California **Orange County**

My Comm. Expires Jul 1, 2016

(seal)

STATE OF CALDEORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE

HEALTH CARE AGENCY

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CERTIFIED COPY OF VITAL RECORDS

STATE OF CATHORNIA COUNTY OF ORANGE

SS

DATE ISSUED

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.

lu SEP 1 0 2014 H.

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

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



COUNTY OF SAN DIEGO

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SPOUSE/SRDP AND PARENT INFORMATION	JOSEPH			70	#2 MIDOLE			K		NSSH	5	GI)				TH STATE CH REP
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CTOR/	39. DISPOSITION D. 06/19/201	7	40. PLACE OF FIT	NAL DISPO	REN BL	.VD, RI	/ERSID	E, CA	92518	TERY			176		-50	
FUNERAL DIRECTOR/ LOCAL REGISTRAR	CR/BU		-//				EMBA		A			W	43 LICENSE NU			IUMBER
LOCA	44. NAME OF FUNCTIVAL ESTABLISHMENT BALBOA CREMATION SERVICE								MA J V		EN MD I	ИРН	H 50 47. DATE mm/dd/coyy			
P F			CARE CENT			AN	U		IP	SPECIFY ER/OP	DOA DOA	- lospice	HAN HOSPIT		FY-ONE: Cecaden Homa	⁽¹⁾ Cher
PLACE OF DEATH	SAN DIEG	0	105. FACILITY 3780 MA					d number, o	r location) .	AU.			LA ME	SA		
	Final disease or condit on resulting	«RES	Enger the chain of a ser contribe somet, if	readuration & an	rest, o ventricu	or complication lar fibrillation wit	s — that direct hout showing t	lly caused de he eticlogy.	eth. DO NOT DO NOT ASE	enter teorii REVIATE	ral events such		ins interval Bery Gusen and Des (AT) SEC	<u> </u>	YES	TED TO COHONER?
	in death) Sequentially, list conditions, if any,	® SEP	SIS										DAYS	-09.	VES	REGRIMED?
CAUSE OF DEATH	eading to cause on Line A. Enter UNDERLYING CAUSE (disease or	(C) GR	OUP A STREE	PBAC	TEREN	1IA	XX				7/6		DAYS	0.	AUTOPSY P	ERFORMED?
CALISE	injury that initiated the events resulting in death) L		May 1		4			n A			873		(OT) 111, USED IN DETERMANING CAUSE VES NO			
			TIONS CONTRIBUTING T PHAGIA, PAR						'EN IN 107		3		/	-		
	NONE	ON PERFORMI	ED FOR ANY CONDITION	IN ITEM 10	07 OR 1127 (H)	yes, list type of	operation and	i date.)	Test				1	2A, IF FEMA		TIN LAST YEARS
CATION	114. I CERTIFY THAT TO AT THE HOUR, DATE, A Decement Attend	ED.	115. BIGNATURE AND TITLE OF CERTIFIER ▶ JO ANN LEE STEWART M.D.							116. UCENSE NUMBER 117. DATE mrt/dd/ccyy 06/19/2017						
	Decedent Astandad Since															
	118. I CERTIFY THAT IS MANNER OF THAT	MYOPNOND	ENTH OCCURAED AT THE H				AUSES STATED		120.	VES	N VYORK?		. INJURY DAT	E mnvidd/d	bbyy 122, H	OUR (24 Hours)
USE ONLY	125, PLATE OF INJ	Line (e.g., hom	ne, construction site, woo	oded area, e	stc.)				<u> </u>							
ER'S US	124. DESCRIBE HO	W INJURY OC	CURRED (Events which i	resulted in i	injury)											
CORONER'S	126, LOCATION OF	INJURY (Stree	it and number, or locat or	, and city, a	and Zp)											
	128 SIGNATURE O	F CORONER/	DEPUTY CORONER			12	7 DATE mm	vidavceyy	128, TY	PE NAME,	TITLE OF CORO	ER / DEPU	TY CORONE	4		
STAT		8	C	D	E			70100	01003589	165*		FAX	X AUTH.#		CEN	ISUS TRACT
		_						0100	v 1000000	1100					_	

County of San Diego -Health & Human Services Agency - 3851 Rosecrans Street. This is to certify that, if bearing the OFFICIAL SEAL OF THE STATE OF CALIFORNIA, the OFFICIAL SEAL OF SAN DIEGO COUNTY AND THEIR DEPARTMENT OF HEALTH SERVICES EMBOSSED SEAL, this is a true copy of the ORIGINAL DOCUMENT FILED. This copy not valid unless prepared on engraved border displaying seal and signature.

6/30/2017 WILMA J. WOOTEN, M.D., M.P.H. RECHSTRAR OF VITAL RECORDS

DATE ISSUED:



CASANDIEDL

COUNTY OF SAN DIEGO

AFFIDAVIT TO AMEND A RECORD 3052017124128

STATE FILE NUMBER

NO ERASURES, WHITEOUTS, PHOTOCOPIES, OR ALTERATIONS

3201737010375

LOCAL REGISTRATION NUMBER

☐ BIRTH

☑ DEATH ☐ FETAL DEATH

PARTI	INFORMAT	ION TO LOCATE REC	CORD		
	1A. NAME—FIRST		MIDDLE		1C. LAST
NFORMATION	ILENE		UMSSH		JOHNSON
S IT APPEARS ON ORIGINAL	2. SEX	3. DATE OF EVENT—MM/DD/CCY 06/15/2017	4. CITY 0		5. COUNTY OF EVENT SAN DIEGO
RECORD	8. FULL NAME OF I	FATHER/PARENT AS STATED ON ORIGINAL CONTROL OF THE	GINAL RECORD	7. FULL NAME OF N ANNA - CA	MOTHER/PARENT AS STATED ON ORIGINAL RECORD STLE
PARTII	STATEMEN	IT OF CORRECTIONS	S TO BIRTH, DE	ATH, OR F	ETAL DEATH RECORD
	8. ITEM NUMBER TO BE CORRECTED	9. INCORRECT INFORMATION THAT	APPEARS ON ORIGINAL R	ECORD 10. COR	RRECTED INFORMATION AS IT SHOULD APPEAR
		KUMSSH		KUNE	
	33	KUMSSH		KUNE	SH
	NOB.				
	11- TO CORR	RECT RECORD			
REASON FOR CORRECTION					
	We, the unde	rsigned, hereby certify un mation given above is true	nder penalty of per e and correct.	jury that we h	nave personal knowledge of the above facts and
AFFIDAVITS AND SIGNATURES	12A. SIGNATURE O	F FIRST PERSON FUENTES	128. PRINTED NAME ZARHINA FUE	ENTES	12C. TITLE RELATIONS HIP TO PERSON IN PART I FUNERAL COORDINATOR
TWO PERSONS		REET and NUMBER, CITY, STATE, ZIP) ST, SAN DIEGO, CA 921			12E. DATE SIGNEDMM/DD/CCYY 06/26/2017
MUST SIGN HIS FORM TO CORRECT A IRTH, DEATH,	13A SIGNATURE O	F SECOND PERSON ELLAMY	13B. PRINTED NAME RANDY BELL	AMY	13C, TITLE/RELATIONSHIP TO PERSON IN PART I FUNERAL DIRECTOR
OR FETAL DEATH RECORD		REET and NUMBER, CITY, STATE, ZIP) ST., SAN DIEGO, CA 92			13E. DATE SIGNED—MM/DD/CCYY 06/27/2017
STATE/LOCAL REGISTRAR USE ONLY	14. OFFICE OF VITA	AL RECORDS OR LOCAL REGISTRAR EGISTRAR - OFFICE OF		s	15. DATE ACCEPTED FOR REGISTRATION 06/27/2017

STATE OF CALIFORNIA, DEPARTMENT OF PUBLIC HEALTH, OFFICE OF VITAL RECORDS

FORM VS 24s (REV. 1/08)

County of Sen Diego -Health & Human Services Agency - 3851 Resecrans Street. This is to certify that, if bearing the OFFICIAL SEAL OF THE STATE OF CALIFORNIA, the OFFICIAL SEAL OF SAN DIEGO COUNTY AND THEIR DEPARTMENT OF HEALTH SERVICES EMBOSSED SEAL, this is a true copy of the ORIGINAL DOCUMENT FILED. This copy not valid unless prepared on engraved border displaying seal and signature

DATE ISSUED:

LIFORN

6/30/2017 WILMAJ. WOOTEN, M.D., M.P.H. REGISTRAR OF VITAL RECORDS County of San Diego





CASANDIEDL

FIRST AMENDMENT TO THE TRUST AGREEMENT FOR THE KENNETH AND ILENE JOHNSON 2013 TRUST

I, Ilene K. Johnson am the surviving spouse of Kenneth R. Johnson and the surviving Settlor and Trustee of the Kenneth and Ilene Johnson 2013 Trust (the "Survivor's Trust") created under the Trust Agreement for the Kenneth and Ilene Johnson 2013 Trust, dated September 15, 2013. After my husband's death, all of our property remained in the Trust and continues to be administered under the terms of the Trust.

Under Article 2 of the Trust Agreement, I reserved the right to amend, modify, or revoke any provision of the Trust Agreement, or withdraw assets held under the Trust Agreement, in whole or in part, by a written instrument signed by me and delivered to the Trustees. Under Section 2.8 of the Trust Agreement, as surviving Settlor I have the right to amend the provisions of the Trust, in whole or in part. I hereby exercise those rights, execute this First Amendment to the Trust Agreement, and, as Trustee, accept delivery of this Amendment. The Trust Agreement is hereby amended as set forth below.

AMENDMENT

I hereby amend Section 12.3(b) of the Trust Agreement in its entirety to read as follows:

Named Successor Trustees. If both of us become unable or unwilling to serve as Trustees, I appoint Donald M. Collins to serve as Trustee of each of the trusts established under this Trust Agreement. If Donald M. Collins should fail or become unable or unwilling to serve as Trustee, I appoint Anna B Collins and Sherwin Stanley Collins, individually and in the order named, to serve as Trustee of each of the trusts created under this Trust Agreement.

RATIFICATION

Except as amended above, the Trust Agreement is hereby ratified and confirmed.

I have approved and executed this First Amendment to the Trust Agreement on September 12, 2014, at Long Beach, California.

lene K. Johnson

As Settlor and as Trustee

STATE OF CALIFORNIA) COUNTY OF LOS ANGELES)

On September 12, 2014, before me, Tamara L. Smith, Notary Public, personally appeared Ilene K. 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.

TAMARA L. SMITH COMM. #1987905

My Comm. Exp. AUG 13, 2016

WITNESS my hand and official seal.

Signature / Marw / - VIII Seal