

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



**ITEM: 21.5  
(ID # 27448)**

**MEETING DATE:**  
Tuesday, December 16, 2025

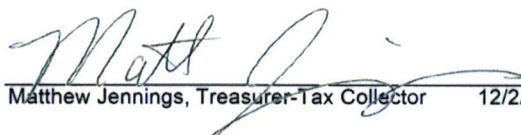
**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 219, Item 104. Last assessed to: Carl A. Schmidt & Deborah C. Schmidt, husband & wife as joint tenants. District 2. [\$3,798-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Grant Moreland dba KGM Group, Assignee for Deborah C. Schmidt for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 378182037;
2. Authorize and direct the Auditor-Controller to issue a warrant to Grant Moreland dba KGM Group, Assignee for Deborah C. Schmidt in the amount of \$3,797.91, 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 \$3,797.90 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

**ACTION:Policy**

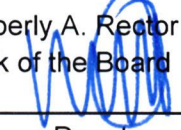
  
Matthew Jennings, Treasurer-Tax Collector 12/2/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: Medina  
Date: December 16, 2025  
xc: Treasurer

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>	\$ 3,798	\$ 0	\$ 3,798	\$ 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>	No
			<b>For Fiscal Year:</b>	25/26

**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 02, 2023 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2023. 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 13, 2023 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 assessees 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 June 20, 2023.

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

1. Claim from Grant Moreland dba KGM Group, Assignee for Deborah C. Schmidt based on an Assignment of Right to Collect Excess Proceeds notarized on June 03, 2024, a revised Assignment of Right to Collect Excess Proceeds notarized April 18, 2025, and a Tax Deed to purchaser of Tax-Defaulted Property recorded December 12, 2001 as Instrument No. 2001-618196.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Grant Moreland dba KGM Group, Assignee for Deborah C. Schmidt be awarded excess proceeds in the amount of \$3,797.91. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$3,797.90 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 released to a last assessee of the property and transferred to the County General Fund.

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

**ATTACHMENT A. Claim Grant**

  
Cesar Bernal, PRINCIPAL MGMT ANALYST 12/4/2025

  
Aaron Gettis, Chief of Deputy County Counsel 11/6/2025

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

RECEIVED

2024 JUN 17 AM 8:53

RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC: 219 ITEM 104 Parcel Identification Number: 378182037

Owner: SCHMIDT, CARL A & DEBORAH C

Situs Address:

Date Sold: 05/02/2023

Date Deed to Purchaser Recorded: 06/20/2023

Final Date to Submit Claim: 06/20/2024

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 59,351.00 from the sale of the above mentioned real property. I/We were the [ ] lienholder(s), [X] property owner(s) [please check one] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2001-618196 ; recorded on 12/12/2001 . 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.

Please find the enclosed supporting documentation. Assignment of Rights, Copy of ID's, Certified Copy of Grant Deed. Copy of FBN - KGM Group, W-9 and Claim form.

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.

*Please see attached California Acknowledgment dated June 13, 2024*

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ County, State



Signature of Claimant  
Grant Moreland

Print Name  
16835 ALGONQUIN STREET #122

Street Address  
HUNTINGTON BEACH CA. 92649

City, State, Zip  
619-548-0973

Phone Number  
grantkgmgroup@gmail.com

Email Address

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

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

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

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

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

\_\_\_\_\_  
Email Address

**ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS**

For valuable consideration, the undersigned Assignor: **Deborah C Schmidt** hereby assigns to Assignee: **Grant Moreland dba KGM Group**, 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 Riverside County California, public auction of tax defaulted property, held on April 27, 2023, and described as:

Assessor Parcel Number: (APN): 378-182-037 - ~~378-182-038~~ - ~~378-182-035~~

Property Address / Legal Description: VACANT LANDS – POR LOT 426 – 427 – 427 – COUNTRY CLUB HEIGHTS UNIT A

As the Assignor, I understand the amount of the excess proceeds eligible for distribution is **\$59,351.00**, and as a party of interest, I am entitled to **\$59,351.00**.

Dated this 3<sup>rd</sup> day of June, 2024 Deborah C Schmidt  
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 )  
 ) SS.  
COUNTY OF Inyo )

On June 3, 2024 before me, Crystal Marcellin, Notary Public, personally appeared Deborah C. Schmidt, 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.  
Crystal Marcellin  
SIGNATURE OF NOTARY PUBLIC



(Seal)

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor's claim as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Grant Moreland dba KGM Group my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 378-182-037, 035,036 sold at public auction on May 2, 2023 I understand that the total of excess proceeds available for refund is \$ 59,351.00. and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I have been informed that I can file a claim for the excess proceeds directly with the county at no cost. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Deborah C Schmidt  
(Name Printed)

295 N Tumbleweed Rd  
(Address)

Bishop California 93514  
(City/State/Zip)

(Area Code/Telephone Number)

Deborah C Schmidt  
(Signature of Party of Interest/Assignor)

STATE OF CALIFORNIA )ss.  
COUNTY OF inyo )

On \_\_\_\_\_, before me, \_\_\_\_\_, personally appeared \_\_\_\_\_, 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 forgoing paragraph is true and correct.

WITNESS my hand and official seal.

**SEE ATTACHED NOTARIAL CERTIFICATE** (This area for official seal)

\_\_\_\_\_  
(Signature of Notary)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

[Signature]  
(Signature of Assignee)

Grant Moreland  
(Name Printed)

16835 Algonquin Street #122  
(Address)

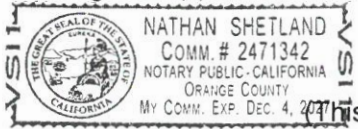
Huntington Beach, Ca. 92649  
(City/State/Zip)

STATE OF CALIFORNIA )ss.  
COUNTY OF Orange )

On April 18th, 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared Grant Moreland, 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.

WITNESS my hand and official seal.

[Signature]  
(Signature of Notary)



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

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

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 Inyo )

On 04/16/2025 before me, Crystal Marcellin notary Public  
Date Here Insert Name and Title of the Officer

personally appeared Deborah C. Schmidt  
Name(s) of Signer(s)

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 Crystal Marcellin  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: Assignment of Right to collect excess proceeds

Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

Corporate Officer — Title(s): \_\_\_\_\_

Partner —  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

Corporate Officer — Title(s): \_\_\_\_\_

Partner —  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

CARL A SCHMIDT & DEBORAH C. SCHMIDT  
3880 ADAMS ST  
CARLSBAD, CA 92008

DOC # 2001-618196

12/12/2001 08:00A Fee: 6.00

Page 1 of 1 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



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TRA 005-005

Doc. Trans. Tax - computed on full value of property conveyed \$ 2.20

Paul McDonnell, Tax Collector

*Karen Brandtman*

Signature of Declarant

M  
SC

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

On which the legally levied taxes were a lien for Fiscal Year 1989-1990  
and for nonpayment were duly declared to be in default 1990-378182037-0000  
Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and  
CARL A SCHMIDT & DEBORAH C. SCHMIDT, HUSBAND & WIFE AS JOINT TENANTS

("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 OCTOBER 22, 2001  
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 \$1,600.00  
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  
JOHNSON, JOYCE M & RICHARD L, described as follows:

378182037-7  
Assessor's Parcel Number

IN THE CITY OF LAKE ELSINORE

THAT PORTION OF LOT 426, UNIT "A", COUNTRY CLUB HEIGHTS, ELSINORE, AS SHOWN BY MAP ON FILE IN BOOK 16,  
PAGES 59, 60, AND 61, OFFICE OF THE RIVERSIDE COUNTY RECORDER, DESCRIBED AS FOLLOWS:  
BEGINNING AT THE NORTHEAST CORNER OF SAID LOT; THENCE WESTERLY ALONG THE NORTHERLY LINE OF SAID LOT  
A DISTANCE OF 30 FEET; THENCE SOUTHERLY A DISTANCE OF 80 FEET, MORE OR LESS, IN A DIRECT LINE TO A POINT  
IN THE SOUTHERLY LINE OF SAID LOT, WHICH POINT IS DISTANT EASTERLY 35 FEET, MEASURED ALONG SAID  
SOUTHERLY LINE FROM THE SOUTHWEST CORNER OF SAID LOT; THENCE EASTERLY ALONG SAID SOUTHERLY LINE 35  
FEET, TO THE SOUTHEAST CORNER OF SAID LOT; THENCE NORTHERLY ALONG THE EASTERLY LINE OF SAID LOT 79  
FEET, TO THE POINT OF BEGINNING, NOW PARCEL "B" OF LOT 426.  
SUBJECT TO: COVENANTS, CONDITIONS, RESTRICTIONS, RESERVATIONS, EXCEPTIONS, EASEMENTS, RIGHTS, AND  
RIGHTS OF WAY OF RECORD.

State of California Executed on  
RIVERSIDE County OCTOBER 22, 2001

*Paul McDonnell*  
By Paul McDonnell  
Tax Collector



On OCTOBER 22, 2001, before me, GARY L. ORSO, personally appeared PAUL MCDONNELL, 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 and acknowledged to me that he/she/they executed the same in his/her/their  
authorized capacity, 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.

WITNESS my hand and official seal.

GARY L. ORSO  
Assessor/County Clerk-Recorder

*Jandra Lloyd*  
Deputy