

Attachment A – March 2015 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The excess proceeds are the remaining proceeds available from the 2015 Tax Sale that your Board approved on December 2, 2014, and which was conducted on March 6-9, 2015. Deeds to purchasers were recorded on April 28, 2015, and the period to claim excess proceeds ended one year later, on April 28, 2016, as provided by Revenue and Taxation Code section 4675. The Auditor-Controller/Treasurer-Tax Collector's office ("AC/TTC") now presents:

- 55 recommended resolutions granting claims for excess proceeds; and
- 38 recommended resolutions denying claims due to the claimant's evidence being insufficient, insufficient excess proceeds to pay those claims, or the claim being satisfied by other means

For the recommended resolutions granting excess proceeds, each claimant has submitted documents that the AC/TTC believes are sufficient to establish right to receive excess proceeds as a party of interest pursuant to Revenue and Taxation Code section 4675. Under that section, parties of interest and their order of priority are:

- A. First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority; and
- B. Second, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

If excess proceeds are not claimed for a parcel, either partially or in total, the excess proceeds from that parcel may be transferred to the county general fund, net of administrative costs, pursuant to Revenue and Taxation Code section 4674.

- 12 parcels had excess proceeds as a result of the March 6-9, 2015 tax sale without one claim for excess proceeds being submitted for the property, totaling \$51,913.94; and
- 9 parcels had claims submitted that either did not exhaust the excess proceeds or are recommended to be denied, totaling \$238,419.41

The documents submitted by each claimant, and the AC/TTC's analysis of those documents in support of its recommendations to the Board of Supervisors, are described below for each Tax Sale Item Number. Except as otherwise noted, all documents in support of each claim were submitted by the claimant. All supporting documents are on file in the AC/TTC's office.

1. Tax Sale Item #89, APN 453-182-19.

The property sold for \$45,000.00 and resulted in excess proceeds of \$7,915.60. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: David Janca and John Isaac Medina. The AC/TTC received three claims for the excess proceeds.

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- 1) **The City of Fresno, DARM – Code Enforcement Division** (City of Fresno) submitted a claim for \$215.97 as a lienholder. The claim is based on a Notice of Public Nuisance or Housing Violation Abatement Action Lien recorded 1/11/07 in the amount of \$147.06 and naming David P. Janca as liable owner. Late fees totaling \$8.91 and a Release of Lien Fee of \$60.00 were also included in the claim amount. The AC/TTC recommends that \$215.97 of excess proceeds be distributed to City of Fresno.
- 2) **The State of California, Franchise Tax Board** (“Franchise Tax Board”) submitted a claim for \$7,122.96 as a lienholder. The claim is based on two Notices of State Tax Lien recorded on 3/22/2006 and 6/4/2009 totaling \$18,790.83 and naming David P. Janca as the liable taxpayer to the Franchise Tax Board and a Certificate of Tax Due And Delinquency statement stating that \$7,122.96 was the remaining outstanding balance on those liens as of the date of the tax sale. By recording date, this claim is junior to the claim by the City of Fresno, and by statute it is higher priority than the claim by Silver Tree Investments, LLC. The AC/TTC recommends that \$7,122.96 of excess proceeds be distributed to the Franchise Tax Board.
- 3) **Silver Tree Investments, LLC** submitted a claim for \$7,915.60 as titleholder. The claim is based on a Grant Deed recorded on 1/23/15. This claim has lower priority than the claims by the City of Fresno and the Franchise Tax Board. Because there are insufficient excess proceeds available to pay this claim in its entirety, the AC/TTC recommends that the balance of \$576.67 of excess proceeds be distributed to Silver Tree Investments, LLC.

2. Tax Sale Item #111, APN 300-120-48.

The property sold for \$31,100.00 and resulted in excess proceeds of \$17,005.37. According to the property tax system, at the time of the tax sale, the property was assessed to: Oscar Anaya. The AC/TTC received two claims for the excess proceeds.

- 1) **Oscar Anaya** submitted a claim in the amount of \$20,000.00 as titleholder. The claim is based on a Grant Deed recorded on 1/19/2006 in which Oscar Anaya is named as grantee. Because this is the only claim presented with sufficient evidence (see the discussion below of the claim by Ford Motor Credit Co.), the AC/TTC recommends that all \$17,005.37 of excess proceeds be distributed to Oscar Anaya.
- 2) **Ford Motor Credit Co.** submitted a claim for \$28,837.93 as a judgment creditor. The claim is based on an Abstract of Judgment recorded on 6/03/2009 in the amount of \$19,231.15 and naming Ford Motor Credit Co. as judgment creditor and Oscar Anaya as

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judgment debtor. Competing claimant Oscar Anaya disputed Ford Motor Credit Co.'s claim stating Ford Motor Credit Co.'s judgment is against a different Oscar Anaya. The AC/TTC sent a letter to the claimant on 9/11/2017 requesting proof that the judgment debtor listed in the abstract of judgment is the same as the last assessee. The AC/TTC received no response from Ford Motor Credit Co. The judgment information states the judgment debtor's social security number and address which do not match the last assessee information available to the AC/TTC from County records and from the LexisNexis Accurint "people finder" report. The AC/TTC recommends denying the claim due to insufficient evidence.

3. Tax Sale Item #112, APN 511-050-21S.

The property sold for \$27,200.00 and resulted in excess proceeds of \$17,758.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Billy R. Jackson & Victoria R. Jackson. The AC/TTC received three claims for the excess proceeds.

- 1) **Edgar L. Begun, on behalf of Magdelana Begun as trustee of the Begun Family Trust 1997**, submitted a claim for \$115,539.00 as lienholder. The claim is based on a Financial Power of Attorney agreement appointing Edgar L. Begun as co-attorney-in-fact for Magdelana Begun and a Deed of Trust with Assignments of Rents recorded 4/4/2006, based on a Straight Note in the amount of \$100,000.00 and naming Magdelana Begun, as trustee of the Begun Family Trust 1997, as lender and Billy R. Jackson and Victoria R. Jackson as borrowers. This claim is senior to the claim by Charles D. Cryder, Trustee because the recorded document establishing the lien for that claim states that it is "subordinate and inferior to" the lien for this claim. By statute this claim is higher priority than the claim by Steve Soqui, on behalf of Billy R. & Victoria R. Jackson. The AC/TTC recommends that all \$17,758.66 of excess proceeds be distributed to the Begun Family Trust 1997.
- 2) **Charles D. Cryder, Trustee** to Century 21 A Property Shoppe Profit Sharing Plan submitted a claim for \$68,274.00 as lienholder. The claim is based on a Deed of Trust with Assignments of Rents recorded 4/4/2006, based on a Straight Note in the amount of \$75,000.00 and naming Christina Flaherty as beneficiary to the original deed of trust and Billy R. Jackson and Victoria R. Jackson as borrower. Christina Flaherty as beneficiary to the original deed of trust assigned her interest to Century 21 A Property Shoppe Profit Sharing Plan The claimant also provided payment records and a government issued photo identification with the claim. This claim is junior to the claim by Edgar L. Begun, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. On the recorded document it states, "The

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lien of this Deed of Trust is subordinate and inferior to the lien of the Deed of Trust recorded concurrently within,” which is the Deed of Trust supporting the claim by Edgar L. Begun, on behalf of Magdalena Begun as trustee of the Begun Family Trust 1997. By statute, this claim is higher priority than the claim by Steve Soqui, on behalf of Billy R. & Victoria R. Jackson. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Fanfare Properties, LLC, on behalf of Billy R. & Victoria R. Jackson** submitted a claim for \$17,758.66 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 9/15/2015 from Billy R. Jackson and 8/21/2015 from Victoria R. Jackson to Fanfare Properties, LLC and a Grant Deed recorded on 4/4/2006 naming Billy R. Jackson and Victoria R. Jackson grantees as joint tenants. By statute, this claim is lower in priority than the claim by Edgar L. Begun, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

4. Tax Sale Item #113, APN 511-050-38S.

The property sold for \$15,200.00 and resulted in excess proceeds of \$6,490.74. According to the property tax system, at the time of the tax sale, the property was assessed to: Billy R. Jackson & Victoria R. Jackson. The AC/TTC received three claims for the excess proceeds.

- 1) **Edgar L. Begun, on behalf of Magdalena Begun as trustee of the Begun Family Trust 1997**, submitted a claim for \$115,539.00 as lienholder. The claim is based on a Financial Power of Attorney agreement appointing Edgar L. Begun as co-attorney-in-fact for Magdalena Begun and a Deed of Trust with Assignments of Rents recorded 4/4/2006, based on a Straight Note in the amount of \$100,000.00 and naming Magdalena Begun, as trustee of the Begun Family Trust 1997, as lender and Billy R. Jackson and Victoria R. Jackson as borrowers. The claimant also provided a copy of payment records with the claim. This claim is senior to the claim by Charles D. Cryder, Trustee because the recorded document establishing the lien for that claim states that it is “subordinate and inferior to” the lien for this claim. By statute this claim is higher priority than the claim by Steve Soqui, on behalf of Billy R. & Victoria R. Jackson. The AC/TTC recommends that all \$6,490.74 of excess proceeds be distributed to the Begun Family Trust 1997.
- 2) **Charles D. Cryder, Trustee** to Century 21 A Property Shoppe Profit Sharing Plan submitted a claim for \$68,274.00 as lienholder. The claim is based on a Deed of Trust with Assignments of Rents recorded 4/4/2006, based on a Straight Note in the amount

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of \$75,000.00 and naming Christina Flaherty as beneficiary to the original deed of trust and Billy R. Jackson and Victoria R. Jackson as borrower. Christina Flaherty as beneficiary to the original deed of trust assigned her interest to Century 21 A Property Shoppe Profit Sharing Plan The claimant also provided payment records and a government issued photo identification with the claim. This claim is junior to the claim by Edgar L. Begun, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. On the recorded document it states, "The lien of this Deed of Trust is subordinate and inferior to the lien of the Deed of Trust recorded concurrently within," which is the Deed of Trust supporting the claim by Edgar L. Begun, on behalf of Magdelana Begun as trustee of the Begun Family Trust 1997. By statute, this claim is higher priority than the claim by Steve Soqui, on behalf of Billy R. & Victoria R. Jackson. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Fanfare Properties, LLC, on behalf of Billy R. & Victoria R. Jackson** submitted a claim for \$17,758.66 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 9/15/2015 from Billy R. Jackson and 8/21/2015 from Victoria R. Jackson to Fanfare Properties, LLC and a Grant Deed recorded on 4/4/2006 naming Billy R. Jackson and Victoria R. Jackson grantees as joint tenants. By statute, this claim is lower in priority than the claim by Edgar L. Begun, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

5. Tax Sale Item #120, APN 008-210-07S.

The property sold for \$22,600.00 and resulted in excess proceeds of \$13,341.94. According to the property tax system, at the time of the tax sale, the property was assessed to: Danny Watson & Teri Watson. The AC/TTC received one claim for the excess proceeds.

- 1) **City of Firebaugh** submitted a claim for \$8,492.75 as lienholder. The claim is based on a Notice of Lien recorded on 1/8/2009 in the amount of \$8,492.75 naming Danny & Terri Watson as liable owners. The claimant also provided a resolution levying expenses against real property with the claim. The AC/TTC recommends a distribution of \$8,492.75 of excess proceeds be distributed to City of Firebaugh.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$4,849.19 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

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6. Tax Sale Item #124, APN 020-190-13S.

The property sold for \$19,700.00 and resulted in excess proceeds of \$18,057.25. According to the property tax system, at the time of the tax sale, the property was assessed to: I.R.S. Although the I.R.S is tax-exempt, it is still subject to special benefit assessments. A special benefit assessment by the Fresno Westside Mosquito Abatement District was the only charge on this parcel, which resulted in this property going to tax sale. The AC/TTC received one claim for the excess proceeds.

- 1) **City of Kerman** submitted a claim for \$4,590.00 as lienholder. The claim is based on Resolution No. FY 97-15 dated on 1/15/1998, which stated that the repayment of a bond is secured by special taxes levied on “all property in the proposed Community Facilities District No. 98-1.” AC/TTC sent a letter to the claimant on 9/11/2017 requesting proof that the property in question was included in the proposed Community Facilities District No. 98-1. The claimant did not respond. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, the remaining balance of \$18,057.25 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

7. Tax Sale Item #168, APN 478-154-14.

The property sold for \$29,100.00 and resulted in excess proceeds of \$20,661.27. According to the property tax system, at the time of the tax sale, the property was assessed to: St. Joseph Church and Rebecca Scott. The AC/TTC received four claims for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** (City of Fresno) submitted a claim for \$950.26 as lienholder. The claim is based on a Notice of Lien recorded on 12/31/2014 in the amount of \$945.50 naming St. Joseph Church and Rebecca Scott as liable owners. The claimant also provided an account history with the claim. By statute, this claim is higher priority than the claims by Harriet Rebecca Scott and St. Joseph Church. The AC/TTC recommends a distribution of \$950.26 of excess proceeds be distributed to the City of Fresno.
- 2) **Harriet Rebecca Scott** submitted a claim for 12.5% of excess proceeds as titleholder. The claim is based on a minute order dated 2/9/2008 case number 06CECG00656. The court held that 12.5% of the property in question is held by Rebecca Scott. The claimant provided a copy of the minute order and court’s decision with the claim. By

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statute, this claim is lower priority than the claim by the City of Fresno. The AC/TTC recommends that 12.5% of the remaining excess proceeds after payment of the claim by the City of Fresno (or \$2,463.87) be distributed to Harriet Rebecca Scott.

- 3) **St. Joseph Church** submitted a claim for \$20,661.27 as titleholder. The claim is based on a Grant Deed recorded on 10/18/13 in which St. Joseph Church is named as grantee. Due to the most recent property ownership report that 87.5% of the property in question is held by St. Joseph Church, the claimant is only entitled to 87.5% of excess proceeds. By statute, this claim is lower priority than the claim by the City of Fresno. The AC/TTC recommends that 87.5% of the remaining excess proceeds after payment of the claim by City of Fresno (or \$17,247.14) be distributed to St. Joseph Church.
- 4) **H. Ty Kharazi** submitted a claim for \$15,000.00 as judgment creditor. The claim is based on an Abstract of Judgment recorded on 1/4/2010 in which Leon Santos was named judgment debtor and H. Ty Kharazi was named as judgment creditor. Due to the judgment debtor not being the assessee at the time of the tax sale, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

8. Tax Sale Item #178, APN 128-700-19.

The property sold for \$25,400.00 and resulted in excess proceeds of \$22,367.79. According to the property tax system, at the time of the tax sale, the property was assessed to: Michael Joseph Conte. The AC/TTC received one claim for the excess proceeds.

- 1) **Michael Joseph Conte** submitted a claim for \$22,367.79 as titleholder. The claim is based on a Grant Deed recorded 2/20/1980 in which Michael Joseph Conte is named grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$22,367.79 of excess proceeds be distributed to Michael Joseph Conte.

9. Tax Sale Item #179, APN 128-700-20.

The property sold for \$25,000.00 and resulted in excess proceeds of \$21,826.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Michael Joseph Conte. The AC/TTC received one claim for the excess proceeds.

- 1) **Michael Joseph Conte** submitted a claim for \$21,826.66 as titleholder. The claim is based on a Grant Deed recorded 2/20/1980 in which Michael Joseph Conte is named

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grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$21,826.66 of excess proceeds be distributed to Michael Joseph Conte.

10. Tax Sale Item #230, APN 057-122-10.

The property sold for \$21,700.00 and resulted in excess proceeds of \$13,346.56. According to the property tax system, at the time of the tax sale, the property was assessed to: Ernest C. Munoz Jr. & Damaris Munoz and John Tarango Moreno & Beatrice Balver Moreno. The AC/TTC received two claims for the excess proceeds.

- 1) **Raymond Cortez** submitted a claim for \$9,325.06 as lienholder. The claim is based on a Deed of Trust and Assignment of Rents document recorded on 7/25/2003 in the amount of \$32,000.00 and naming Ernie Munoz and Damaris Munoz as Trustor and Raymond F. Cortez Jr. as Beneficiary. The claimant also provided an Installment Note Secured by Deed of Trust in favor of Raymond F. Cortez Jr. with the claim. By statute, this claim is higher in priority than the claim by Ernest Munoz Jr. The AC/TTC recommends that \$9,325.06 of excess proceeds be distributed to Raymond Cortez.
- 2) **Ernest Munoz Jr.**, with Damaris Munoz, submitted a claim for \$4,659.93 as titleholder. The claim is based on a Grant Deed recorded 7/24/2007 in which Ernest C. Munoz Jr., Damaris Munoz, John Tarango Moreno and Beatrice Balver Moreno were all named grantees as joint tenants. Due to a signed document submitted by John Tarango Moreno and Beatrice Balver Moreno relinquishing all interest in the property, Ernest Munoz Jr. and Damaris Munoz retain 100% interest of the property in question. The AC/TTC recommends that the balance of \$4,021.50 of excess proceeds be distributed to Ernest Munoz Jr.

11. Tax Sale Item #239, APN 090-080-03S.

The property sold for \$32,200.00 and resulted in excess proceeds of \$30,858.39. According to the property tax system, at the time of the tax sale, the property was assessed to: Frank L. Riker & Hazel G. Riker and Henry Casperson. The AC/TTC received one claim for the excess proceeds.

- 1) **Cochran Investment Company, Inc. on behalf of Keith Meide** submitted a claim for \$15,500.00 as titleholder. The claim is based on a California Irrevocable Assignment of Rights to Claim Excess Proceeds dated 5/5/2015 from Keith Meide to Cochran Investment Company, Inc. The claim is also based on the following documents: an Indenture recorded on 8/12/1953 naming Frank L. Riker & Hazel G. Riker as grantees to

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an undivided one-half interest as joint tenants; the Last Will of Hazel G. Riker stating Frank L. Riker died 5/13/1960 and that Hazel G. Riker had no children, and providing that all property would be transferred into the Hazel Riker Trust; a copy of the Hazel Riker Trust naming Madeline A. Meide and Keith L. Meide as successor trustees, and naming Madeline A. Meide as beneficiary of the trust corpus upon the death of Hazel G. Riker, and naming Keith L. Meide as alternate beneficiary if he survived Madeline A. Meide; copies of the death certificate for Hazel G. Riker stating that she died on 7/24/1999 and the death certificate for Madeline A. Meide stating that she died on 6/10/2005; a copy of Madeline A. Meide's will stating that Keith Meide was her sole beneficiary, provided he survived her for 90 days; and Probate Code Section 13101 declarations by Keith L. Meide stating that he is the sole heir of both Hazel G. Riker and Madeline A. Meide. Based on the Probate Code section 13101 declarations by Keith L. Meide, staff assumes that, prior to the death of Frank L. Riker, he was still a joint tenant to the property with Hazel G. Riker, and that upon his death the right of survivorship passed to Hazel G. Riker without probate. There were no other claims for excess proceeds on this item. The AC/TTC recommends that 50% (or \$15,429.20) of excess proceeds be distributed to Cochran Investment Company Inc.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$15,429.19 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

12. Tax Sale Item #247, APN 160-360-22S.

The property sold for \$9,100.00 and resulted in excess proceeds of \$7,108.67. According to the property tax system, at the time of the tax sale, the property was assessed to: Continental Title Co. The AC/TTC received one claim for the excess proceeds.

- 1) **Wonder Valley Property Owner Association** submitted a claim for \$287.82 as lienholder. The claim is based on a Final Pre-Lien Notice dated 10/25/2012. The claimant provided outstanding balance letters with the claim. AC/TTC sent a letter to the claimant on 9/11/2017 requesting a recorded Lien Notice against Continental Title Co. The claimant did not respond. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, all of the excess proceeds, in the amount of \$7,108.67, will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

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13. Tax Sale Item #251, APN 190-160-58S.

The property sold for \$28,200.00 and resulted in excess proceeds of \$9,853.33. According to the property tax system, at the time of the tax sale, the property was assessed to: Paul G. McClendon & Alana E. McClendon. The AC/TTC received two claims for the excess proceeds.

- 1) **Paul G. McClendon** submitted a claim for \$11,800.00 as titleholder. The claim is based on a Grant Deed recorded on 2/13/2003 naming Paul G. McClendon and Alana McClendon as grantees and a Judgment for Dissolution of Marriage dated 10/30/2008 which states "Upon sale and close of escrow, Husband [claimant] will receive the first \$50,000.00 out of escrow and the balance of the net proceeds shall be equally divided between the parties." The AC/TTC recommends that all \$9,853.33 be distributed to Paul G. McClendon.
- 2) **Alana McClendon** submitted a claim for \$11,600.00 as titleholder. The claim is based on a Grant Deed recorded on 2/13/2003 naming Paul G. McClendon and Alana McClendon as grantees. This claim is junior to the claim by Paul G. McClendon, as provided in the judgment included with Paul G. McClendon's claim, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess available for distribution.

14. Tax Sale Item #264, APN 303-122-37.

The property sold for \$53,100.00 and resulted in excess proceeds of \$42,089.32. According to the property tax system, at the time of the tax sale, the property was assessed to: Ramona Jaramillo. The AC/TTC received five claims for the excess proceeds.

- 1) **Cameron Financial Group, Inc.** submitted a claim as lienholder. The claim is based on a Deed of Trust recorded 6/4/2002 in the amount of \$67,450.00 and naming Cameron Financial Group, Inc. as lender and Ramona I. Jaramillo as borrower. By statute, this claim is higher priority than the claims by Global Discoveries, Ltd., on behalf of Angel Nicole Jaramillo, Vanessa Michelle Jaramillo, and Thomas Anthony Jaramillo, and the claim by Found Extra Money, LLC on behalf of Tom Alvino Jaramillo. The AC/TTC recommends that all \$42,089.32 be distributed to Cameron Financial Group, Inc.
- 2) **Global Discoveries, Ltd., on behalf of Angel Nicole Jaramillo** submitted a claim for \$14,029.77 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 6/30/2015 from Angel Nicole Jaramillo to Global Discoveries, a Grant Deed recorded on 6/4/2002 naming Ramona I. Jaramillo as the grantee, a Death

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Certificate for Ramona I. Jaramillo dated 5/2/2006, The Last Will and Testament of Ramona I. Jaramillo listing Vanessa Jaramillo, Thomas Jaramillo Jr. and Angel Jaramillo as sole beneficiaries of the property in question and a Birth Certificate verifying Angel Nicole Jaramillo as the child of Ramona Jaramillo. By statute, this claim is lower priority than the claim by Cameron Financial Group, Inc., and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Global Discoveries, Ltd., on behalf of Vanessa Michelle Jaramillo** submitted a claim for \$14,029.77 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 6/30/2015 from Vanessa Michelle Jaramillo to Global Discoveries, a Grant Deed recorded on 6/4/2002 naming Ramona I. Jaramillo as the Grantee, a Death Certificate for Ramona I. Jaramillo dated 5/2/2006, The Last Will and Testament of Ramona I. Jaramillo listing Vanessa Jaramillo, Thomas Jaramillo Jr. and Angel Jaramillo as sole beneficiaries of the property in question and a Birth Certificate verifying Vanessa Michelle Jaramillo as the child of Ramona Jaramillo. By statute, this claim is lower priority than the claim by Cameron Financial Group, Inc., and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 4) **Global Discoveries, Ltd, on behalf of Thomas Anthony Jaramillo** submitted a claim for \$14,029.77 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 6/30/2015 from Thomas Anthony Jaramillo to Global Discoveries, a Grant Deed recorded on 6/4/2002 naming Ramona I. Jaramillo as the Grantee, a Death Certificate for Ramona I. Jaramillo dated 5/2/2006, The Last Will and Testament of Ramona I. Jaramillo listing Vanessa Jaramillo, Thomas Jaramillo Jr. and Angel Jaramillo as sole beneficiaries of the property in question and a Birth Certificate verifying Thomas Anthony Jaramillo as the child of Ramona Jaramillo. By statute, this claim is lower priority than the claim by Cameron Financial Group, Inc., and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 5) **Found Extra Money, LLC on behalf of Tom Alvino Jaramillo** submitted a claim for \$42,089.00 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 2/18/2016 from Tom Alvino Jaramillo to Found Extra Money, LLC, a

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transaction history report on the property in question naming Ramona I. Jaramillo as the last assessee, a Death Certificate for Ramona I. Jaramillo dated 5/2/2006, and a Marriage Certificate verifying Tom Alvino Jaramillo as the Husband of Ramona Jaramillo. By statute, this claim is lower priority than the claim by Cameron Financial Group, Inc., and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

15. Tax Sale Item #267, APN 312-574-16S.

The property sold for \$7,200.00 and resulted in excess proceeds of \$1,734.79. According to the property tax system, at the time of the tax sale, the property was assessed to: Ennis Homes, Inc. The AC/TTC received one claim for the excess proceeds.

- 1) **Fresno County Tax Collector** submitted a claim for \$1,101.02 as lienholder. The claim is based on two Certificates of Delinquency of Personal Property Tax/Unsecured Property Tax Lien recorded on 9/22/2009 totaling \$1,101.02 and naming Ennis Homes, Inc. as the lien date assessee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$1,101.02 of excess proceeds be distributed to Fresno County Tax Collector.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$633.77 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

16. Tax Sale Item #268, APN 312-574-17S.

The property sold for \$7,020.00 and resulted in excess proceeds of \$866.44. According to the property tax system, at the time of the tax sale, the property was assessed to: Ennis Homes, Inc. was the assessee at the time of the tax sale. The AC/TTC received one claim for the excess proceeds.

- 1) **Fresno County Tax Collector** submitted a claim for \$1,101.02 as lienholder. The claim is based on two Certificates of Delinquency of Personal Property Tax/Unsecured Property Tax Lien recorded on 9/22/2009 totaling \$1,101.02 and naming Ennis Homes, Inc. as the lien date assessee. There were no other claims for excess proceeds on this item. Due to the claimant's liens being satisfied by the excess proceeds of a previous tax sale item (15. Tax Sale Item #267, APN 312-574-16S), the AC/TTC recommends denying the claim.

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Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, all of the excess proceeds, in the amount of \$866.44, will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

17. Tax Sale Item #293, APN 343-260-07.

The property sold for \$42,100.00 and resulted in excess proceeds of \$37,125.12. According to the property tax system, at the time of the tax sale, the property was assessed to: Serafin Miramontes & Sara Miramontes Life Est. and Jesse Pasqual Carrasco. The AC/TTC received one claim for the excess proceeds.

- 1) **Jesse Pasquel Carrasco** submitted a claim for \$37,125.12 as titleholder. The claim is based on a Grant Deed recorded on 2/10/1985 naming Jesse Pasqual Carrasco as Grantee. The claimant also provided the Death Certificates of Sara Miramontes and Serafin Miramontes. Thus, the AC/TTC recommends that all \$37,125.12 of excess proceeds be distributed to Jesse Pasquel Carrasco.

18. Tax Sale Item #322, APN 389-232-13.

The property sold for \$46,100.00 and resulted in excess proceeds of \$23,262.46. According to the property tax system, at the time of the tax sale, the property was assessed to: Tommy Lee Manion. The AC/TTC received one claim for the excess proceeds.

- 1) **Kona Investments, LLC on behalf of Tommy Lee Manion and Mary Lou Clark** submitted a claim for \$23,262.46 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 2/24/2016 from Tommy Lee Manion and Mary Lou Clark to Kona Investment, LLC, a Grant Deed recorded on 10/24/2002 naming Joyce Marie Wright, Naida Faye Wright, Tommy Lee Manion and Mary L. Clark grantees as joint tenants, and two quitclaim deeds recorded 11/2/2007 one from Naida Faye Wright and the second from Joyce Marie Wright both naming Tommy Lee Manion as grantee. The AC/TTC recommends that all \$23,262.46 of excess proceeds be distributed to Kona Investments, LLC.

19. Tax Sale Item #333, APN 424-221-28.

The property sold for \$28,100.00 and resulted in excess proceeds of \$22,134.56. According to the property tax system, at the time of the tax sale, the property was assessed to: Agustin Carlos Dichoso. The AC/TTC received one claim for the excess proceeds.

- 1) **Allied Trustee Services on behalf of West Shaw Estates Home Owners Association** submitted a claim for \$27,050.15 as lienholder. The claim is based on a Notice of

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Delinquent Assessment recorded 5/23/2014 in the amount of \$22,301.21 in which the lien was assessed to Carlos Dichoso Agustin. The claimant also provided an itemized statement of fees and interest and a Declaration of Restrictions with the claim. The AC/TTC recommends that all \$22,134.56 of excess proceeds be distributed to Allied Trustee Services.

20. Tax Sale Item #336, APN 424-600-36.

The property sold for \$39,600.00 and resulted in excess proceeds of \$32,968.65. According to the property tax system, at the time of the tax sale, the property was assessed to: Miguel I. Delamora Morfin. The AC/TTC received one claim for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Laguna Falls Homeowners Association** submitted a claim for \$38,120.23 as lienholder. The claim is based on two Notices of Delinquent Assessment recorded on 6/22/2009 and 1/7/2015 totaling \$24,215.67 in which the lien was assessed to Miguel I. Delamora-Morfin. The claimant also provided itemized statements of fees and interest with the claim. The AC/TTC recommends that all \$32,968.65 of excess proceeds be distributed to Steven R. Hrdlicka.

21. Tax Sale Item #344, APN 435-245-20.

The property sold for \$65,900.00 and resulted in excess proceeds of \$55,611.91. According to the property tax system, at the time of the tax sale, the property was assessed to: Alex Volkov. The AC/TTC received two claims for the excess proceeds.

- 1) **Bank of America, N.A.** submitted a claim for \$55,611.91 as lienholder. The claim is based on a Short Form Deed of Trust recorded on 6/30/2008 in the amount of \$100,000.00 and naming Alexis Volkov as Borrower and Bank of America, N.A. as the Lender. The claimant also provided an itemized statement of payments, fees and interest, an Equity Maximizer Agreement, and a Disclosure Statement with the claim. By recording date, this claim is senior to the claim by the State of California – Franchise Tax Board (FTB). The AC/TTC recommends that all \$55,611.91 of excess proceeds be distributed to Bank of America, N.A.
- 2) **State of California – Franchise Tax Board (FTB)** submitted a claim for \$1,885.25 as lienholder. The claim is based on a Notice of State Tax lien recorded on 2/13/2013 in the amount of \$1,789.84 and naming Alex Volkov as liable taxpayer. The claimant also provided a Certificate of Tax Due and Delinquency statement with the claim. By recording date, this claim is junior to the claim by Bank of America, N.A., and after granting that claim as recommended, there are insufficient excess proceeds available to

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pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

22. Tax Sale Item #347, APN 442-081-09.

The property sold for \$172,200.00 and resulted in excess proceeds of \$116,938.54. According to the property tax system, at the time of the tax sale, the property was assessed to: CMSS 1 LP. The AC/TTC received one claim for the excess proceeds.

- 1) **Clinton/Marks Storage Partners LLC** submitted a claim for \$121,924.28 as Judgment Creditor. The claim is based on an Abstract of Judgment recorded on 7/30/2012 in the amount of \$1,338,853.32 naming CMSS I, LP, CMSS Management, Inc. as judgment debtor. The claimant also provided a writ of execution document with the claim. The AC/TTC recommends that all \$116,938.54 of excess proceeds be distributed to Clinton/Marks Storage Partners LLC.

23. Tax Sale Item #348, APN 442-192-04.

The property sold for \$92,100.00 and resulted in excess proceeds of \$83,808.09. According to the property tax system, at the time of the tax sale, the property was assessed to: Ronald A. Romo & Myra A. Romo. The AC/TTC received one claim for the excess proceeds.

- 1) **Ronald Albert and Myra Ann Romo** submitted a claim for \$83,808.09 as titleholders. The claim is based on a Grant Deed recorded on 9/23/1988 naming Ronald A. Romo and Myra A. Romo grantees as joint tenants. The AC/TTC recommends that all \$83,808.09 of excess proceeds be distributed to Ronald Albert Romo and Myra Ann Romo.

24. Tax Sale Item #349, APN 442-390-01.

The property sold for \$24,100.00 and resulted in excess proceeds of \$16,950.92. According to the property tax system, at the time of the tax sale, the property was assessed to: Tonja Demoff Trustee. The AC/TTC received three claims for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Parkland Homeowners Association** submitted a claim in the amount of \$28,550.11 as lienholder. The Claim is based on a Notice of Delinquent Assessment Lien recorded on 3/25/2011 for \$6,028.41. The claimant also provided an itemized statement with the claim, which includes monthly Homeowners Association dues, 10% monthly Homeowners Association late fees, attorney fees and 12% interest calculated at the legal rate totaling \$28,550.11. By recording date this claim is senior to the claim by Kemery Blair-Yeakez and by statute this claim has higher priority than the claim by Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja

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Demoff Profit Retirement Trust. The AC/TTC recommends that all \$16,950.92 of excess proceeds be distributed to Steven R. Hrdlicka.

- 2) **Kemery Blair-Yeakez** submitted a claim for \$1,591,008.40 as judgment creditor. The claim is based on an Abstract of Judgment recorded 4/17/2015 in the amount of \$1,494,361.50 and naming Tonja Demoff, et al. as Judgment Debtor. The claimant provided a copy of the recorded document and the fourth amended judgment with the claim. Because a judgment against a person who put property into a trust can only be enforced against property in the trust if that person retains the power to revoke the trust, and because the trust document states that no property in the trust shall revert to the employer, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.
- 3) **Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust** submitted a claim for \$16,950.92 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 3/2/2016 from Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust to Global Discoveries and a Grant Deed recorded on 3/23/2007 naming Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust as the Grantee. The claimant also provided an Assignment of Rights, and an Adoption Agreement for the Synergistic Planning Corporation Prototype Non-Standardized Profit Sharing Plan with the claim. By statute this claim is lower priority than the claim by Steven R. Hrdlicka, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

25. Tax Sale Item #350, APN 442-390-10.

The property sold for \$20,300.00 and resulted in excess proceeds of \$15,181.02. According to the property tax system, at the time of the tax sale, the property was assessed to: Clinton West Apartments. The AC/TTC received two claims for the excess proceeds.

- 1) **Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust** submitted a claim for \$15,181.02 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 3/2/2016 from Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust to Global Discoveries and a Grant Deed recorded on 3/23/2007 naming Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust, as the grantee, and the Adoption Agreement for the Synergistic Planning Corporation Prototype Non-Standardized Profit Sharing Plan which states that no trust

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property may be diverted to any purposes other than what is provided for in the pension plan document. The claimant also provided an Assignment of Rights, and an Adoption Agreement for the Synergistic Planning Corporation Prototype Non-Standardized Profit Sharing Plan with the claim. By recording date, this claim is senior to the claim by Kemery Blair-Yeakez. The AC/TTC recommends that all \$15,181.02 of excess proceeds be distributed to Global Discoveries, Ltd.

- 2) **Kemery Blair-Yeakez** submitted a claim for \$1,591,008.40 as judgment creditor. The claim is based on an Abstract of Judgment recorded 4/17/2015 in the amount of \$1,494,361.50 and naming Tonja Demoff, et al. as Judgment Debtor. The claimant provided a copy of the recorded document and the fourth amended judgment with the claim. Because a judgment against a person who put property into a trust can only be enforced against property in the trust if that person retains the power to revoke the trust, and because the trust document states that no property in the trust shall revert to the employer, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

26. Tax Sale Item #351, APN 442-390-11.

The property sold for \$18,100.00 and resulted in excess proceeds of \$12,070.17. According to the property tax system, at the time of the tax sale, the property was assessed to: Tonja Demoff Trustee. The AC/TTC received three claims for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Parkland Homeowners Association** submitted a claim in the amount of \$26,325.95 as lienholder. The claim is based on a Notice of Delinquent Assessment Lien recorded on 3/25/2011 for \$5,469.79. The claimant also provided an itemized statement with the claim, which includes monthly Homeowners Association dues, 10% monthly Homeowners Association late fees, attorney fees and 12% interest calculated at the legal rate totaling \$26,325.95. By recording date, this claim is senior to the claim by Kemery Blair-Yeakez, by statute this claim is higher priority than the claim by Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust. The AC/TTC recommends that all \$12,070.17 of excess proceeds be distributed to Steven R. Hrdlicka.
- 2) **Kemery Blair-Yeakez** submitted a claim for \$1,591,008.40 as judgment creditor. The claim is based on an Abstract of Judgment recorded 4/17/2015 in the amount of \$1,494,361.50 and naming Tonja Demoff, et al. as Judgment Debtor. The claimant provided a copy of the recorded document and the fourth amended judgment with the claim. Because a judgment against a person who put property into a trust can only be

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enforced against property in the trust if that person retains the power to revoke the trust, and because the trust document states that no property in the trust shall revert to the employer, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

- 3) **Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust** submitted a claim for \$12,070.17 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 3/2/2016 from Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust to Global Discoveries and a Grant Deed recorded on 3/23/2007 naming Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust as the Grantee. The claimant also an Assignment of Rights, and an Adoption Agreement for the Synergistic Planning Corporation Prototype Non-Standardized Profit Sharing Plan with the claim. By statute, this claim is lower priority than the claim by Steven R. Hrdlicka, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

27. Tax Sale Item #352, APN 442-390-12.

The property sold for \$24,700.00 and resulted in excess proceeds of \$17,881.53. According to the property tax system, at the time of the tax sale, the property was assessed to: Tonja Demoff Trustee. The AC/TTC received three claims for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Parkland Homeowners Association** submitted a claim in the amount of \$30,328.58 as lienholder. The Claim is based on a Notice of Delinquent Assessment Lien recorded on 3/25/2011 for \$5,946.57. The claimant provided a copy of the recorded document, and an itemized statement with the claim, which includes monthly Homeowners Association dues, 10% monthly Homeowners Association late fees, attorney fees and 12% interest calculated at the legal rate totaling \$30,328.58. By recording date, this claim is senior to the claim by Kemery Blair-Yeakez, and by statute this claim is higher priority than the claim by Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust. The AC/TTC recommends that all \$17,881.53 of excess proceeds be distributed to Steven R. Hrdlicka.
- 2) **Kemery Blair-Yeakez** submitted a claim for \$1,591,008.40 as judgment creditor. The claim is based on an Abstract of Judgment recorded 4/17/2015 in the amount of \$1,494,361.50 and naming Tonja Demoff, et al. as Judgment Debtor. The claimant provided a copy of the recorded document and the fourth amended judgment with the

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claim. Because a judgment against a person who put property into a trust can only be enforced against property in the trust if that person retains the power to revoke the trust, and because the trust document states that no property in the trust shall revert to the employer, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

- 3) **Global Discoveries, Ltd., on behalf of Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust** submitted a claim for \$17,881.53 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 3/2/2016 from Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust to Global Discoveries and a Grant Deed recorded on 3/23/2007 naming Tonja Demoff, Trustee of the Tonja Demoff Profit Retirement Trust as the Grantee. The claimant also provided an Assignment of Rights, and an Adoption Agreement for the Synergistic Planning Corporation Prototype Non-Standardized Profit Sharing Plan with the claim. By statute this claim is lower priority than the claim by Steven R. Hrdlicka, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

28. Tax Sale Item #364, APN 452-306-02.

The property sold for \$30,100.00 and resulted in excess proceeds of \$15,503.43. According to the property tax system, at the time of the tax sale, the property was assessed to: Jose Valdez. The AC/TTC received three claims for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** (City of Fresno) submitted a claim for \$380.00 as a lienholder. The claim is based on two recorded Notices of Cost dated 12/24/2008 and 8/11/2015, a Notice of Lien recorded 3/3/2015 and an Administration Citation naming Jose Valdez as liable owner totaling in the amount of \$380.00. Due to one of the recorded Notices of Cost being recorded after the Tax Sale date and the other two recorded notices being unsubstantiated the \$180.00 in release of Notices cannot be included. The AC/TTC recommends that \$200.00 of excess proceeds be distributed to City of Fresno.
- 2) **State of California – Franchise Tax Board** (FTB) submitted a claim for \$3,072.35 as lienholder. The claim is based on an Order to Withhold Personal Income Tax dated 6/8/2015 for the amount of \$3,072.35 where Jose Valdez is named as the taxpayer. The claimant provided a copy of the Order to Withhold Personal Income Tax with the claim. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment

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to Mr. Valdez if he had a successful claim for excess proceeds. Mr. Valdez did not claim any excess proceeds from this sale, however. The AC/TTC recommends denying the claim.

- 3) **Capital One Bank, Robert Scott Kennard, Attorney**, submitted a claim for \$1,234.67 as judgment creditor. The claim is based on an Abstract of Judgment recorded on 4/8/2014 in the amount of \$7,365.23 and naming Ana M. Silva as judgment debtor. The judgment debtor and last assessee are not the same. AC/TTC sent a letter to the claimant on 9/11/2017 requesting proof that the judgment debtor listed in the Abstract of Judgment is the same as the last assessee. The claimant did not respond. Due to the judgment debtor not being the assessee at the time of the tax sale, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

Three claims for excess proceeds were submitted. Upon approval of those claims as recommended, the remaining balance of \$15,303.43 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

29. Tax Sale Item #367, APN 454-083-20.

The property sold for \$47,100.00 and resulted in excess proceeds of \$38,216.23. According to the property tax system, at the time of the tax sale, the property was assessed to: Stephanie Niewohner Trustee. The AC/TTC received one claim for the excess proceeds.

- 1) **Stephanie Niewohner, Successor Trustee of the 2007, Gerald Leroy Christensen, Revocable Living Trust dated, August 1, 2007** submitted a claim for \$39,256.98 as titleholder. The claim is based on a Grant Deed recorded 8/20/2007 naming Gerald Leroy Christensen, Trustee of the 2007, Gerald Leroy Christensen, Revocable Living Trust dated, August 1, 2007 as grantee, a Certificate of Death dated 3/24/2008 and naming Gerald Leroy Christensen as deceased, and a Certification of Trust on Death of Trustee document recorded 1/13/2011 and naming Stephanie Niewohner as Successor Trustee of the Gerald Leroy Christensen Revocable Living Trust dated August 1, 2007. The AC/TTC recommends that all \$38,216.23 of excess proceeds be distributed to Stephanie Niewohner.

30. Tax Sale Item #368, APN 455-240-12.

The property sold for \$23,600.00 and resulted in excess proceeds of \$17,411.55. According to the property tax system, at the time of the tax sale, the property was assessed to: Abel Mena. The AC/TTC received two claims for the excess proceeds.

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- 1) **Peachwood Village Condominium Owners' Association** submitted a claim for \$17,121.99 as lienholder. The claim is based on a Notice of Delinquent Assessment recorded 10/13/2009 in the amount of \$1,783.55 naming Abel Mena as record owner. The claimant also provided an itemization of costs, fees and expenses with the claim, which included monthly dues, monthly late charges, collection costs and 10 % interest calculated at the legal rate, totaling \$17,121.99. By recording date, this claim is senior to the claim by Metropolitan Direct Property and Casualty Insurance Company, Robert A. Wilks, Attorney. The AC/TTC recommends that \$17,121.99 of excess proceeds be distributed to Peachwood Village Condominium Owners' Association.

- 2) **Metropolitan Direct Property and Casualty Insurance Company, Robert A. Wilks, Attorney** submitted a claim for \$6,101.37 as judgment creditor. The claim is based on an Abstract of Judgment recorded on 6/17/2013 in the amount of \$13,048.75 and naming Metropolitan Direct Property and Casual Insurance Company as judgment creditor and Jasmin K. Mena, Abel Mena, et al. as judgment debtors. The claimant also provided a Grant Deed naming Abel Mena as grantee of the property, a Traffic Collision report and an itemized statement of amount due with the claim. By recording date, this claim is junior to the claim by Peachwood Village Condominium Owners' Association. The AC/TTC recommends that the balance of \$289.56 of excess proceeds be distributed to Metropolitan Direct Property and Casualty Insurance Company.

31. Tax Sale Item #378, APN 460-185-01.

The property sold for \$31,000.00 and resulted in excess proceeds of \$5,822.10. According to the property tax system, at the time of the tax sale, the property was assessed to: Guadalupe Alvarez. The AC/TTC received one claim for the excess proceeds.

- 1) **Guadalupe Alvarez** submitted a claim for \$5,822.10 as titleholder. The claim is based on a Grant Deed recorded 5/12/2006 naming Guadalupe Alvarez as grantee. The AC/TTC recommends that all \$5,822.10 of excess proceeds be distributed to Guadalupe Alvarez.

32. Tax Sale Item #382, APN 460-311-16.

The property sold for \$42,100.00 and resulted in excess proceeds of \$16,022.51. According to the property tax system, at the time of the tax sale, the property was assessed to: R. Scott Rhodes. The AC/TTC received two claims for the excess proceeds.

- 1) **Cochran Investment Company, Inc. on behalf of Justin and Joshua Rhodes** submitted a claim for \$19,600.00 as titleholder. The claim is based on two Assignments of Rights to

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Claim Excess Proceeds dated 4/17/2015 and 4/24/2015 from Justin and Joshua Rhodes, as heirs to Robert Scott Rhodes, to Cochran Investment Company, Inc., a Grant Deed recorded 1/21/1997 in which R. Scott Rhodes is named as grantee, a Certificate of Death dated 12/18/2008 naming Robert Scott Rhodes as deceased, and two Certificates of Live Birth which verify that Justin and Joshua Rhodes are the sons of Robert Scott Rhodes. The claimant also provided Cochran Investment Company, Inc.'s articles of incorporation with the claim. By recording date, this claim is senior to the claim by the City of Fresno, DARM – Code Enforcement Division. Thus, the AC/TTC recommends that all \$16,022.51 of excess proceeds be distributed to Cochran Investment Company, Inc.

- 2) **The City of Fresno, DARM – Code Enforcement Division** (City of Fresno) submitted a claim for \$1,000.00 as lienholder. The claim is based on a recorded Notice of Public Nuisance or Housing Violation Abatement Action Lien dated 5/23/2011 where the lien was assessed to R. Scott Rhodes totaling in the amount of \$900.00. The claimant also included late fees totaling \$40.00 and a Release of Lien Fee of \$60.00 in the claim amount. Due to a Certificate of Completion recorded 9/15/2016 satisfying the lien in question, the claimant no longer has any interest in the property. Also, by recording date, this claim is junior to the claim by Cochran Investment Company, Inc. on behalf of Justin and Joshua Rhodes. The AC/TTC recommends denying the claim due to the claim being satisfied by other means, and insufficient excess proceeds available for distribution.

33. Tax Sale Item #384, APN 461-055-09.

The property sold for \$48,100.00 and resulted in excess proceeds of \$37,892.19. According to the property tax system, at the time of the tax sale, the property was assessed to: Debra M. Guajardo. The AC/TTC received three claims for the excess proceeds.

- 1) **The City of Fresno, Utilities Billing & Collection Division** submitted a claim for \$837.18 as lienholder. The claim is based on a Notice of Lien recorded 1/27/2014 in the amount of \$3,843.50 and naming Debra M & Lupe Guajardo as liable owners. The claimant provided a copy of the recorded document, a Current Billing Summary statement. Based on the Quitclaim Deed recorded 2/25/2015 which was provided by competing claimant Moira Yuen Kam Chiu & Ying Lun Lam, Debra M. Guajardo was not assessee at the time of the tax sale and therefore had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.
- 2) **Moira Yuen Kam Chiu & Ying Lun Lam** submitted a claim for \$75,000.00 as titleholders. The claim is based on a Quitclaim Deed recorded 2/25/2015 in which Debra M. Guajardo

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quitclaimed to Chiu Yuen Kam Moira and Lam Ying Lun the property and an Interspousal Transfer Deed recorded 8/10/2001 between Martine Guajardo and Debra M. Guajardo with the claim. The AC/TTC recommends that the balance of \$37,892.19 in excess proceeds be distributed to Moira Yuen Kam Chiu & Ying Lun Lam.

- 3) **Fanfare Properties, LLC on behalf of Debra M. Guajardo** submitted a claim for \$37,892.19 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 7/15/2015 and set to expire 8/14/2018 from Debra M. Guajardo to Fanfare Properties, LLC, and an Interspousal Transfer Deed recorded 8/10/2001 in which Debra M. Guajardo is named as grantee. Due to the 2/25/15 quitclaim deed provided with the claim by Moira Yuen Kam Chiu & Ying Lun Lam, however, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

34. Tax Sale Item #385, APN 461-122-07.

The property sold for \$45,500.00 and resulted in excess proceeds of \$35,275.98. According to the property tax system, at the time of the tax sale, the property was assessed to: Debra M Guajardo. The AC/TTC received two claims for the excess proceeds.

- 1) **Moira Yuen Kam Chiu & Ying Lun Lam** submitted a claim for \$75,000.00 as titleholders. The claim is based on a Quitclaim Deed recorded 2/25/2015 in which Debra M. Guajardo quitclaimed to Chiu Yuen Kam Moira and Lam Ying Lun the property and an Interspousal Transfer Deed recorded 8/10/2001 between Martine Guajardo and Debra M. Guajardo with the claim. The AC/TTC recommends that all \$35,275.98 of excess proceeds be distributed to Moira Yuen Kam Chiu & Ying Lun Lam.
- 2) **Fanfare Properties, LLC on behalf of Debra M. Guajardo** submitted a claim for \$35,275.98 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 7/15/2015 and set to expire 8/14/2018 from Debra M. Guajardo to Fanfare Properties, LLC, and an Interspousal Transfer Deed recorded 8/10/2001 in which Debra M. Guajardo is named as grantee. Due to the 2/25/15 quitclaim deed provided with the claim by Moira Yuen Kam Chiu & Ying Lun Lam, however, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

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35. Tax Sale Item #388, APN 464-121-23.

The property sold for \$43,300.00 and resulted in excess proceeds of \$30,006.83. According to the property tax system, at the time of the tax sale, the property was assessed to: Eustorgio Hernandez. The AC/TTC received two claims for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Parkland Homeowners Association** submitted a claim in the amount of \$5,152.26 as judgment creditor. The claim is based on an Abstract of Judgment recorded on 10/03/2007 for \$2,948.46. The claimant also provided an itemized statement of amount owed with the claim, which included court costs in the amount of \$31.00 and \$2,172.80 in interest calculated at the legal rate. The AC/TTC recommends that \$5,152.26 of excess proceeds be distributed to Steven R. Hrdlicka.
- 2) **State of California – Franchise Tax Board (FTB)** submitted a claim for \$3,251.00 as lienholder. The claim is based on a Notice of State Tax Lien 2/11/2009 for the amount of \$2,649.89, plus penalties, interest, and fees, where Eustorgio Hernandez is named as the taxpayer. The claimant also provided a Certificate of Tax Due and Delinquency with the claim. The AC/TTC recommends that \$3,251.00 of excess proceeds be distributed to the FTB.

Two claims for excess proceeds were submitted. Upon approval of those claims as recommended, the remaining balance of \$21,603.57 will be distributed to the County pursuant to Revenue and Taxation Code section 4674

36. Tax Sale Item #400, APN 470-185-03.

The property sold for \$33,400.00 and resulted in excess proceeds of \$21,878.37. According to the property tax system, at the time of the tax sale, the property was assessed to: Arturo Garcia. The AC/TTC received one claim for the excess proceeds.

- 1) **The City of Fresno, Utilities Billing & Collection Division** submitted a claim for \$2,811.13 as lienholder. The claim is based on a Notice of Lien recorded 5/8/2013 in the amount of \$821.59 and naming Arturo Garcia as liable owner. The claimant also provided a Current Billing Summary with the claim, but that document generally shows only current charges and an unspecified "Amount Past Due" that does not clearly relate to the recorded lien, and the lien does not specify any other amounts. The AC/TTC recommends that \$821.59 of excess proceeds be distributed to City of Fresno, Utilities Billing & Collection Division.

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Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$21,056.78 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

37. Tax Sale Item #403, APN 477-121-14.

The property sold for \$13,700.00 and resulted in excess proceeds of \$11,527.65. According to the property tax system, at the time of the tax sale, the property was assessed to: John Martin & Lucille Martin. The AC/TTC received two claims for the excess proceeds.

- 1) **The City of Fresno, Utilities Billing & Collection Division** submitted a claim for \$5,300.63 as lienholder. The claim is based on a Notice of Lien recorded 12/13/2010 in the amount of \$2,434.55 and naming John & Lucille Martin as liable owners. The claimant also provided a Current Billing Summary statement with the claim, but that document generally shows only current charges and an unspecified "Amount Past Due" that does not clearly relate to the recorded lien, and the lien does not specify any other amounts. By recording date, this claim is senior to the claim by Credit Acceptance Corporation, Ali Farzin, Attorney. The AC/TTC recommends that \$2,434.55 of excess proceeds be distributed to City of Fresno, Utilities Billing & Collection Division.
- 2) **Credit Acceptance Corporation, Ali Farzin, Attorney** submitted a claim for \$12,511.47 as Judgment Creditor. The claim is based on an Abstract of Judgment recorded on 4/2/2013 in the amount of \$10,265.55 and naming Credit Acceptance Corporation as judgment creditor and John Martin as Judgment Debtor. The claimant also provided an itemized statement of the amount due with the claim. By recording date, this claim is junior to the claim by the City of Fresno, Utilities Billing & Collection Division. The AC/TTC recommends that the balance of \$9,093.10 of excess proceeds be distributed to Credit Acceptance Corporation.

38. Tax Sale Item #415, APN 480-273-15.

The property sold for \$57,100.00 and resulted in excess proceeds of \$44,358.26. According to the property tax system, at the time of the tax sale, the property was assessed to: Jose Rios. The AC/TTC received one claim for the excess proceeds.

- 1) **Jose Rios** submitted a claim for \$45,900.00 as titleholder. The claim is based on a Quitclaim Deed recorded 11/29/2005 in which Eudelia Zamarripa quitclaimed to Jose Rios the property in question. The AC/TTC recommends that all \$44,358.26 of excess proceeds be distributed to Jose Rios.

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39. Tax Sale Item #420, APN 492-098-04.

The property sold for \$58,200.00 and resulted in excess proceeds of \$46,339.08. According to the property tax system, at the time of the tax sale, the property was assessed to: John Missakian. The AC/TTC received seven claims for the excess proceeds.

- 1) **Global Discoveries, Ltd., on behalf of Lillian Lee Telles** submitted a claim for \$15,446.36 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 5/28/2014 from Lillian Lee Telles to Global Discoveries, Ltd., a Quitclaim Deed recorded 12/8/1988 naming John Missakian as Grantee, and a Judgment and Order on Petition for Final Distribution on Waiver of Account recorded 4/7/2006 which states that John F. Missakian is deceased and that the balance of the estate should be distributed one-third each to Carmen G. Missakian, John G. Missakian and Lillian L. Telles. The AC/TTC recommends a distribution of one-third of the excess proceeds (or \$15,446.36) be distributed to Global Discoveries, Ltd.
- 2) **Global Discoveries, Ltd., on behalf of John G. Missakian** submitted a claim for \$15,446.36 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 5/28/2014 from John G. Missakian to Global Discoveries, Ltd., a Quitclaim Deed recorded 12/8/1988 naming John Missakian as Grantee and a Judgment and Order on Petition for Final Distribution on Waiver of Account recorded 4/7/2006 which states that John F. Missakian is deceased and that the balance of the estate should be distributed one-third each to Carmen G. Missakian, John G. Missakian and Lillian L. Telles. The AC/TTC recommends a distribution of one-third of the excess proceeds (or \$15,446.36) be distributed to Global Discoveries, Ltd.
- 3) **Global Discoveries, Ltd., on behalf of Carmen G. Missakian** submitted a claim for \$15,446.36 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 5/28/2014 from Carmen G. Missakian to Global Discoveries, Ltd., a Quitclaim Deed recorded 12/8/1988 naming John Missakian as Grantee and a Judgment and Order on Petition for Final Distribution on Waiver of Account recorded 4/7/2006 which states that John F. Missakian is deceased and that the balance of the estate should be distributed one-third each to Carmen G. Missakian, John G. Missakian and Lillian L. Telles. The AC/TTC recommends a distribution of one-third of the excess proceeds (or \$15,446.36) be distributed to Global Discoveries, Ltd.
- 4) **The City of Clovis, Fire Department** submitted a claim for \$498.00 as a lienholder. The claim is based on a recorded Notice of Cost Abatement recorded 8/4/2009 where the lien was assessed to John Missakian totaling in the amount of \$498.00. The claimant

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provided a copy of the recorded document, Resolution No. 10-77 with the claim. Due to the claimant's liens being included on the 2009-2010 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

- 5) **The City of Clovis, Fire Department** submitted a claim for \$971.06 as a lienholder. The claim is based on a recorded Notice of Cost Abatement recorded 8/10/2010 where the lien was assessed to John Missakian totaling in the amount of \$971.06. The claimant provided a copy of the recorded document, Resolution No. 10-77 with the claim. Due to the claimant's liens being included on the 2010-2011 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.
- 6) **The City of Clovis, Fire Department** submitted a claim for \$850.75 as a lienholder. The claim is based on a recorded Notice of Cost Abatement recorded 8/9/2011 where the lien was assessed to John Missakian totaling in the amount of \$850.75. The claimant provided a copy of the recorded document, Resolution No. 10-77 with the claim. Due to the claimant's liens being included on the 2011-2012 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.
- 7) **The City of Clovis, Fire Department** submitted a claim for \$749.50 as a lienholder. The claim is based on a recorded Notice of Cost Abatement recorded 8/9/2012 where the lien was assessed to John Missakian totaling in the amount of \$749.50. The claimant provided a copy of the recorded document, Resolution No. 10-77 with the claim. Due to the claimant's liens being included on the 2012-2013 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

40. Tax Sale Item #428, APN 499-073-03.

The property sold for \$131,310.00 and resulted in excess proceeds of \$123,727.76. According to the property tax system, at the time of the tax sale, the property was assessed to: Betty L. Napoletano. The AC/TTC received one claim for the excess proceeds.

- 1) **Law Offices of Collins & Lamore on behalf of Greater California Financial Co.** submitted a claim for \$31,457.07 as Judgment Creditor. The claim is based on an Abstract of Judgment recorded 10/11/2005 in the amount of \$16,166.56 and naming Betty Napoletano as judgment debtor. The claimant also provided a Notice of Renewal of

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Judgment, which included interest at the legal rate in the amount of \$15,540.51 with the claim. The AC/TTC recommends that \$31,457.07 of excess proceeds be distributed to Law Offices of Collins & Lamore.

Only one claim for excess proceeds was submitted. Upon approval as recommended, the remaining balance of \$92,270.69 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

41. Tax Sale Item #452, APN 510-371-54S.

The property sold for \$65,100.00 and resulted in excess proceeds of \$13,848.05. According to the property tax system, at the time of the tax sale, the property was assessed to: Johnnie G. Missakian & Yolanda J. Missakian. The AC/TTC received two claims for the excess proceeds.

- 1) **Carolyn R. Gaebel** submitted a claim for \$59,286.17 as lienholder. The claim is based on a Short Form Deed of Trust and Assignments of Rents recorded 6/1/2007 based on a Note in the amount of \$60,000.00 and naming Johnnie G. Missakian & Yolanda J. Missakian as borrowers and Clifford Rose & Carolyn Rose Gaebel as lenders, and a Certificate of Death dated 1/14/2015 and naming Clifford Rose as deceased. By statute, this claim has higher priority than the claim by Global Discoveries, Ltd., on behalf of John G. Missakian. The AC/TTC recommends that all \$13,848.05 of excess proceeds be distributed to Carolyn R. Gaebel.
- 2) **Global Discoveries, Ltd., on behalf of John G. Missakian** submitted a claim for \$6,924.03 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 8/1/2015 from John G. Missakian to Global Discoveries, Ltd., and a Corporation Grant Deed recorded 12/24/1985 naming John G. Missakian & Yolanda J. Missakian as joint tenants. By statute this claim has lower priority than the claim by Carolyn R. Gaebel, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

42. Tax Sale Item #453, APN 511-031-16S.

The property sold for \$98,100.00 and resulted in excess proceeds of \$81,685.96. According to the property tax system, at the time of the tax sale, the property was assessed to: David R. Lophthien, David R. Lophthien, and Thomas S. Lophthien. The AC/TTC received two claims for the excess proceeds.

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- 1) **Global Discoveries, Ltd., on behalf of David R. Lophien** submitted a claim for \$55,800.00 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 8/1/2015 from David R. Lophien to Global Discoveries, Ltd., and a Quitclaim Deed recorded 4/21/2005 granting David R. Lophien two-thirds interest and Thomas S. Lophien one-third interest as tenant-in-common. The AC/TTC recommends a distribution of two-thirds of the excess proceeds (or \$54,457.31) be distributed to Global Discoveries, Ltd.
- 2) **Global Discoveries, Ltd., on behalf of Thomas S. Lophien** submitted a claim for \$27,900.00 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 3/30/2015 from Thomas S. Lophien to Global Discoveries, Ltd., and a Quitclaim Deed recorded 4/21/2005 granting David R. Lophien two-thirds interest and Thomas S. Lophien one-third interest as tenant-in-common. The AC/TTC recommends a distribution of one-third of the excess proceeds (or \$27,228.65) be distributed to Global Discoveries, Ltd.

43. Tax Sale Item #454, APN 511-232-19.

The property sold for \$130,200.00 and resulted in excess proceeds of \$99,657.94. According to the property tax system, at the time of the tax sale, the property was assessed to: Kuldeep Singh. The AC/TTC received four claims for the excess proceeds.

- 1) **Bay Commercial Bank** submitted a claim for \$281,831.98 as lienholder. The claim is based on a Deed of Trust recorded 12/26/2008, on a Note in the amount of \$240,000.00 and naming Kuldeep Singh as Borrower and Valley Community Bank as Lender and an Agreement of Merger document dated 2/13/2015 between Bay Commercial Bank and Valley Community Bank. The claimant also an itemized statement of total amount due with the claim. By recording date, this claim is senior to the claims by E M Tharp, Inc. DBA Golden State Peterbilt and Fresno County Tax Collector, and by statute this claim is higher priority than the claim by Kuldeep Singh. The AC/TTC recommends that all \$99,657.94 of excess proceeds be distributed to Bay Commercial Bank.
- 2) **E M Tharp, Inc. DBA Golden State Peterbilt** submitted a claim for \$1,758.53 as judgment creditor. The claim is based on an Abstract of Judgment recorded on 5/20/2013 in the amount of \$1,408.21 naming Kuldeep Singh as Judgment Debtor. The claimant also provided a calculation of interest with the claim. By recording date, this claim is junior to the claim by Bay Commercial Bank, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The

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AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Fresno County Tax Collector** submitted a claim for \$506.18 as lienholder. The claim is based on a Certificate of Delinquency of Personal Property Tax/Unsecured Property Tax liens recorded on 9/20/2010 totaling \$235.00 and naming Singh, Kuldeep as the Lien date assessee. By recording date, this claim is junior to the claim by Bay Commercial Bank, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 4) **Kuldeep Singh** submitted a claim for \$99,657.94 as titleholder. The claim is based on a Grant Deed recorded 12/26/2008 naming Kuldeep Singh grantee. By statute, this claim is lower priority than the claim by Bay Commercial Bank, and after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

44. Tax Sale Item #455, APN 511-292-15S.

The property sold for \$116,130.00 and resulted in excess proceeds of \$97,618.14. According to the property tax system, at the time of the tax sale, the property was assessed to: Jacque Garland. The AC/TTC received one claim for the excess proceeds.

- 1) **Global Discoveries, Ltd., on behalf of Jacque Garland** submitted a claim for \$99,730.00 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 4/16/2015 from Jacque Garland to Global Discoveries, Ltd., and a Grant Deed recorded 1/23/2004 naming Jacque Garland grantee. The AC/TTC recommends that all \$97,618.14 of excess proceeds be distributed to Global Discoveries, Ltd.

45. Tax Sale Item #459, APN 562-060-18.

The property sold for \$66,300.00 and resulted in excess proceeds of \$41,271.02. According to the property tax system, at the time of the tax sale, the property was assessed to: Alex A. Eliasieh & Vida Eliasieh. The AC/TTC received three claims for the excess proceeds.

- 1) **The City of Fresno, Irrigation District** submitted a claim for \$44.62 as a lienholder. The claim is based on a Certificate of Sale Lien recorded 9/13/2006 in the amount of \$30.59 and naming Alex A. & Vida Eliasieh as liable owner. The claimant did not provide evidence for the increase of the lien amount so the claimant will only be entitled to the

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original lien amount. The AC/TTC recommends that \$30.59 of excess proceeds be distributed to The City of Fresno, Irrigation District.

- 2) **The City of Clovis, Fire Department** submitted a claim for \$522.00 as a lienholder. The claim is based on a Notice of Cost Abatement recorded 8/10/2010 where the lien was assessed to Alex A. & Vida Eliasieh totaling the amount of \$522.00. The claimant provided a copy of the recorded document, Clovis City Council Resolution No. 10-77, with the claim. Due to the claimant's liens being included on the 2010-2011 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

- 3) **The City of Clovis, Fire Department** submitted a claim for \$484.00 as a lienholder. The claim is based on a Notice of Cost Abatement recorded 8/9/2011 where the lien was assessed to Alex A & Vida Eliasieh totaling in the amount of \$484.00. The claimant also provided a copy of Clovis City Council Resolution No. 11-89 with the claim. Due to the claimant's liens being included on the 2011-2012 tax roll, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

The AC/TTC recommends approval of only one of the three claims submitted for this item. Upon approval as recommended, the remaining balance of \$41,240.43 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

46. Tax Sale Item #465, APN 452-293-15.

The property sold for \$14,600.00 and resulted in excess proceeds of \$7,010.79. According to the property tax system, at the time of the tax sale, the property was assessed to: Freeman Investments Incorporated. The AC/TTC received one claim for the excess proceeds.

- 1) **Freeman Investments Incorporated** submitted a claim for \$7,010.79 as titleholder. The claim is based on a Trustee's Deed upon sale recorded 2/7/2013 naming Freeman Investment Incorporated as grantee. The claimant also provided Articles of Incorporation with the claim. The AC/TTC recommends that all \$7,010.79 of excess proceeds be distributed to Freeman Investments Incorporated.

47. Tax Sale Item #466, APN 452-293-16.

The property sold for \$12,100.00 and resulted in excess proceeds of \$3,005.09. According to the property tax system, at the time of the tax sale, the property was assessed to: Freeman Investments Incorporated. The AC/TTC received one claim for the excess proceeds.

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- 1) **Freeman Investments Incorporated** submitted a claim for \$3,005.09 as titleholder. The claim is based on a Trustee's Deed upon sale recorded 2/7/2013 naming Freeman Investment Incorporated as grantee. The claimant also provided Articles of Incorporation with the claim. The AC/TTC recommends that all \$3,005.09 of excess proceeds be distributed to Freeman Investments Incorporated.