

## Attachment A

### **Supporting Documentation for Recommended Resolution Approving 47 Claims and Denying 7 Claims for Excess Proceeds Resulting from March 2021 Sale of Tax-Defaulted Properties, and Approving the Transfer of Excess Proceeds from the July 28, 2021 Chapter 8 Sale of Tax-Defaulted Property, in the Amount of \$1,630.62, to the Fresno County General Fund**

The excess proceeds to be distributed are the remaining proceeds after payment of delinquent property taxes, net of administrative costs, from the County's March 12–15, 2021 sale of tax-defaulted properties ("2021 Tax Sale") and a July 28, 2021 sale of tax-defaulted property under Revenue and Taxation Code, Division 1, Part 6, Chapter 8, to Habitat for Humanity ("Chapter 8 Sale"). The 2021 Tax Sale and the Chapter 8 Sale are described below.

#### ***The 2021 Tax Sale***

The Board of Supervisors approved the 2021 Tax Sale on December 15, 2020, and the Auditor-Controller/Treasurer-Tax Collector ("AC/TTC") conducted it on March 12–15, 2021. Deeds to purchasers were recorded on April 23, 2021, and the period to claim excess proceeds ended one year later, on April 23, 2022, as provided by Revenue and Taxation Code section 4675.

The County sold 87 parcels in the 2021 Tax Sale, which produced excess proceeds as follows:

- 42 of those parcels generated \$2,894,418.57 in excess proceeds; and
- 45 of those parcels had no excess proceeds.

Of the 42 parcels that produced excess proceeds, the AC/TTC received 56 claims as follows:

- For 13 parcels, there were multiple claims (a total of 39 claims);
- For 17 parcels, there was only one claim (a total of 17 claims); and
- For 12 parcels, there were no claims.

Two of the claims (those for item 128), representing \$113,553.09 in excess proceeds, will be taken the Superior Court for resolution through an interpleader action that was approved by the Board of Supervisors on February 28, 2023.

The AC/TTC recommends that the Board of Supervisors approve a resolution to do the following with the remaining 54 claims:

- Grant 47 claims for excess proceeds, in the total amount of \$2,582,977.11;
- Deny 7 claims for excess proceeds, due to the claim being untimely, insufficient funds to distribute, the claimant's evidence being insufficient, or the claim being satisfied by other means; and

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- Transfer the balance of excess proceeds not distributed to claimants, in the total amount of \$40,777.04, to the County General Fund as provided in Revenue and Taxation Code section 4674.

### ***The Chapter 8 Sale***

On April 27, 2021, the Board of Supervisors approved the sale of seven tax-defaulted properties to non-profit organization Habitat for Humanity Fresno, Inc., under Chapter 8 of Part 6 of Division 1 of the Revenue and Taxation Code (“Chapter 8”) and authorized the Chairman to execute the “Agreement for Non-Profit Organization to Purchase Tax-Defaulted Property,” which is County agreement number 21-132 (“Chapter 8 Agreement”). As provided by the Chapter 8 Agreement, deeds to Habitat for Humanity Fresno, Inc., were recorded on August 16, 2021, and the period to claim excess proceeds ended one year later, on August 16, 2022, as provided by Revenue and Taxation Code section 4675. The County sold 7 parcels in the Chapter 8 Sale and only one of those parcels generated excess proceeds, in the amount of \$1,630.62. The AC/TTC received no claim for those excess proceeds.

### ***Claims for Excess Proceeds and Supporting Documentation***

For each claim that the AC/TTC recommends granting, the claimant has submitted documents that the AC/TTC believes are sufficient to establish the claimant’s right to receive excess proceeds as a party of interest under 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 April 23, 2021 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 April 23, 2021 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, pursuant to Revenue and Taxation Code section 4674. For the 42 parcels that generated excess proceeds from the 2021 tax sale, such unclaimed amounts include the following:

- \$157,111.33 in excess proceeds from 12 parcels sold at the 2021 Tax Sale, for which no claims were submitted; and
- \$ 40,777.04 excess proceeds from 4 parcels sold at the 2021 Tax Sale where a portion of the excess proceeds was not claimed, or the claim did not include documents sufficient to establish a claimant’s right to receive excess proceeds.

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For the one parcel that generated excess proceeds from the Chapter 8 Sale, the unclaimed amount is \$1,630.62.

For each of the 30 parcels sold at the 2021 Tax Sale where there were claims for excess proceeds, the documents submitted by the claimants are identified below, with the AC/TTC's analysis of those documents in support of its recommendations to the Board of Supervisors. 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 #32, APN 190-200-04S.

The property sold for \$27,200.00 and resulted in excess proceeds of \$14,056.87. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: Robert L. Rutkowski. The AC/TTC received one claim for the excess proceeds.

1) **Asset Recovery Inc. on behalf of Rick Rutkowski** submitted a claim in the amount of \$14,056.87 as titleholder, and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 4/28/1981, document number 38001
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, dated 4/28/2021
- A California Assignment of Right to Collect Excess Proceeds document signed by Rick Rutkowski, dated 4/28/2021
- A certified copy of Robert L. Rutkowski's Death Certificate with a date of death of 7/6/2001
- A certified copy of Mary H. Rutkowski's Death Certificate with a date of death of 1/26/1990
- A copy of Rick L. Rutkowski California driver's license
- A copy of John Fox's US passport

The claim, signed by John Fox of Asset Recovery Inc., under assignment from Rick Rutkowski, is based on a Grant Deed recoded on 4/28/1981 in which Robert L. Rutkowski and Mary H. Rutkowski were named as grantees as joint tenants of the property. Mary H. Rutkowski died as established by a Death Certificate with a date of

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death of 1/26/1990 and her interest passed to Robert L. Rutkowski, as the surviving joint tenant, who then became sole owner. Robert L. Rutkowski died as established by a Death Certificate with a date of death of 7/6/2001. An Affidavit for Collection of Personal Property of the decedent Robert L. Rutkowski under Probate Code Section 13100, signed by Rick Rutkowski on 4/28/2021, established Rick Rutkowski as the successor to the property with a right to collect the excess proceeds. The County may reply upon the affidavit provided by the claimant to distribute the excess proceeds to the claimant. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$14,056.87 of the excess proceeds from this property be distributed to Asset Recovery Inc. on behalf of Rick Rutkowski.

### 2. Tax Sale Item #33, APN 464-102-15.

The property sold for \$44,600.00 and resulted in excess proceeds of \$4,887.36. According to the property tax system, at the time of the tax sale, the property was assessed to: Lilian Edmonds. The AC/TTC received one claim for the excess proceeds.

1) **Phineas H. Alexander** submitted a claim in the amount of \$4,887.36 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 1/14/1993, document number 93005976
- A copy of an Affidavit to comply with California Probate Code 13100-13115 signed by Phineas H. Alexander, dated 2/24/2022
- A personal statement signed by Phineas H. Alexander on 2/23/2022 stating he is the heir to Lilian Edmonds, acknowledged by a California Jurat with Affiant Statement
- A certified copy of Lilian Edmonds's Death Certificate with a date of death of 6/12/1998
- A certified copy of Phineas H. Alexander's Birth Certificate with a date of birth of 12/15/1947
- A copy of Phineas H. Alexander California driver's license

The claim, signed by Phineas H. Alexander, is based on a Grand Deed recorded on 1/14/1993 in which Lilian Edmonds is the named grantee of the property as her sole and separate property. Lilian Edmonds died as established by a Death Certificate with a date

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of death of 6/12/1998 and her Maiden name is Tucker. A Birth Certificate of Phineas H. Alexander identified him as a child of Lillian Tucker and Phineas Alexander. The claimant also provided a copy of an Affidavit to comply with California Probate code 13100-13115 signed by Phineas H. Alexander on 2/24/2022. The County may reply upon the affidavit provided by the claimant to distribute the excess proceeds to the claimant. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$4,887.36 of the excess proceeds from this property be distributed to Phineas H. Alexander.

### 3. Tax Sale Item #67, APN 355-021-51S.

The property sold for \$503,100.00 and resulted in excess proceeds of \$453,972.74. According to the property tax system, at the time of the tax sale, the property was assessed to: Kash Incorporated. The AC/TTC received three claims for the excess proceeds.

- 1) **Caudley Simon** submitted a claim in the amount of \$453,972.74 as titleholder, and included the following documents:
  - A copy of a Corporation Statement of Information, California Secretary of State Electronic Filing with file date 3/10/2021, file number C2415785
  - A copy of an Articles of Incorporation of Kash Incorporated, dated 5/01/2002, file number 2415785
  - A copy of Caudley Simon California driver's license

The claim, signed by Caudley Simon, is based on a copy of a Corporation Statement of Information and a copy of an Articles of Incorporation of Kash Incorporated initially filed on 5/1/2002 with entity number 2415785. Claimant did not provide a deed document to substantiate the claimant held title of the property in question. Because the entity did not exist in 1997 when the last assessee (Kash, Incorporated) appears to have acquired the property (Fresno County recorded document number 97137246), the documents do not establish that the claimant has a right to claim the excess proceeds. That is, there appear to have been two different entities, at two different times, both called "Kash, Incorporated" or "Kash, Inc.," only one of which ever owned the property, but not the one represented by the claimant here. The AC/TTC recommends denying the claim due to insufficient evidence.

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2) **Tina Kouloulias** submitted a claim in the amount of \$453,972.74 as titleholder, and included the following documents:

- An Affidavit from Tina Kouloulias declare that Tina Kouloulias and Sherri H Stanley hold sole ownership stipulated by Articles of Incorporated of Kash Incorporation
- A copy of a Corporation Statement of Information, file date 4/16/2022, file number BA20220058695
- A copy of an Articles of Incorporation of Kash Incorporated, dated 5/01/2002, file number 2415785
- A copy of Tina Kouloulias California driver's license

The claim, signed by Tina Kouloulias, is based on a copy of a Statutory Declaration states that Articles of Incorporation of Kash Incorporated was filed on 5/1/2002 in which Tina Kouloulias is the owner and directors of the entity, a copy of an Articles of Incorporation of Kash Incorporated initially filed on 5/1/2002 with entity number 2415785 and a copy of Statement of Information Corporation. Claimant did not provide a deed document to substantiate the claimant held title of the property in question. Because the entity did not exist in 1997 when the last assessee (Kash, Incorporated) appears to have acquired the property (Fresno County recorded document number 97137246), the documents do not establish that the claimant has a right to claim the excess proceeds. That is, there appear to have been two different entities, at two different times, both called "Kash, Incorporated" or "Kash, Inc.," only one of which ever owned the property, but not the one represented by the claimant here. The AC/TTC recommends denying the claim due to insufficient evidence.

3) **Carole Kashiki Ogawa** submitted a claim in the amount of \$453,972.74 as lineholder, and included the following documents:

- A Declaration of Carole Kashiki Ogawa
- A copy of Deed of Trust With Assignment of Rents As Additional Security, dated 3/14/2001, document number 20010034092
- A certified copy of Yoshio Kashiki (also known as John Yoshio Kashiki) 's Death Certificate with a date of death of 10/24/2010
- A certified copy of Mary Kashiki's Death Certificate with a date of death of 12/31/2014

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- A copy of a Last Will and Testament of Mary Kashiki signed by Mary Kashiki, dated 6/5/1991
- A copy of a Last Will and Testament of John Yoshio Kashiki signed by John Yoshio Kashiki, dated 6/5/1991
- A copy of John Yoshio Kashiki and Mary Kashiki Revocable Living Trust Agreement, signed by John Yoshio Kashiki and Mary Kashiki, dated 6/5/1991
- A copy of Kash Inc's general ledger showing the amount owed to Kashiki
- A copy of Kash, Inc Liquidating Trust Agreement
- A copy of Purchase and Sale Agreement dated on 12/30/1998
- A copy of Assumption Agreement
- A copy of Carole Kashiki Ogawa California driver's license

The claim, signed by Carole Kashiki Ogawa, is based on a copy of Deed of Trust With Assignment of Rents As Additional Security recorded on 3/14/2001 and identifying the property as security, a copy of the John Yoshio Kashiki and Mary Kashiki Revocable Living Trust Agreement and copies of the Last Will and Testament of Mary Kashiki and John Yoshio Kashiki. John Yoshio Kashiki died as established by a Death Certificate with a date of death of 10/24/2010 and Mary Kashiki died as established by a Death Certificate with a date of death of 12/31/2014. On December 30, 1998, Kash, Inc. (which is different from the Kash Incorporated mentioned in the other two claims, above) and Donald Ben Nakamura as Trustee of the Kash Liquidating Trust (the "Trust") entered into a Purchase and Sale Agreement for the Trust to purchase several properties including the property in question and the Trust assumed a debt owed to John Yoshio Kashiki and Mary Kashiki in the amount of \$934,537.00. On March 14, 2001, a Deed of Trust with Assignment of Rents as Additional Security, identifying the property as security, was recorded in Fresno County between Kash, Inc., and Donald Ben Nakamura as Trustee of the Trust and John Kashiki and Mary Kashiki as Beneficiary based on an Agreement for the Purpose of Securing in the payment of \$934,537.00. Based on the Last Will and Testament of Mary Kashiki and John Yoshio Kashiki, Mary Kashiki was nominated as Executor of John Kashiki's estate if John died, and Carole Joyce Ogawa, Rodney Chang and Edward Ogawa were nominated as co-Executors of the Will of Mary Kashiki. A letter was sent to the claimant on 10/4/21 requesting additional information substantiating her claim, including documentation that the Wills have been probated and that a personal representative of the estates has been appointed by the Court; documentation of the underlying debt, namely the February 2001 "Agreement" between Kash, Inc. and Donald Ben Nakamura, Trustee of the Kash Liquidating Trust, which is mentioned in the claimant's declaration in support of the claim; and information and documentation of

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the amounts that have already been paid and the amounts that remain outstanding on the underlying debt. Carole Ogawa's attorney submitted additional information and documentation including a copy of a ledger, the Kash, Inc Liquidating Trust Agreement, and the Purchase and Sale Agreement and Assumption Agreement. Neither claimant nor her attorney provided direct documentation of the underlying loan secured by the Deed of Trust and Carole Ogawa also did not provide proof that she has been appointed as personal representative of the estate. Despite the absence of direct documentation of the underlying debt, for example in the form of a promissory note, there is indirect evidence of the debt, in the form of the several documents described above. Because there is indirect evidence of the debt, and no other viable claims, the AC/TTC is satisfied that the claimant had a lien against the property before the 2021 Tax Sale and recommends that all \$453,972.74 of the excess proceeds from this property not be distributed to claimant Carole Kashiki Ogawa directly, because she is not the personal representative of the estate, but should be distributed to "The Estate of John Kashiki and Mary Kashiki" by a payment that may be delivered to Ms. Ogawa.

#### 4. Tax Sale Item #87, APN 190-100-01S.

The property sold for \$21,600.00 and resulted in excess proceeds of \$16,823.61. According to the property tax system, at the time of the tax sale, the property was assessed to: Michelle Sharpe. The AC/TTC received one claim for the excess proceeds.

1) **Michelle Sharpe** submitted a claim in the amount of \$16,823.61 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 1/11/2007, document number 2007-0005764
- A copy of Buyer Final Closing Statement issued by Chicago Title Company with Escrow No. 06-44601434-FB and closing date Jan 10, 2007
- A copy of Settlement Statement Final Statement issued by Chicago Title Company with Escrow No. 06-44601434-FB and settlement date Jan 10, 2007
- A copy of Michelle D. Sharpe California driver's license

The claim, signed by Michelle Sharpe, is based on a Grand Deed recorded on 1/11/2007 naming Michelle Sharpe as grantee of the property, establishing that the claimant owned the property in question prior to the 2021 Tax Sale. The claimant also provided a



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copy of Buyer Final Closing Statement and a copy of Settlement Statement Final Statement issued by Chicago Title Company showing Michelle Sharpe is the purchaser of the property. These documents are sufficient to establish that the claimant held title to the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$16,823.61 of the excess proceeds from this property be distributed to Michelle Sharpe.

### 5. Tax Sale Item #97, APN 130-590-02.

The property sold for \$42,200.00 and resulted in excess proceeds of \$36,487.13. According to the property tax system, at the time of the tax sale, the property was assessed to: Nolan J. Classen. The AC/TTC received one claim for the excess proceeds.

1) **Yvonne L. Bussmann** submitted a claim in the amount of \$36,487.13 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 9/29/1989, document number 89107149
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, dated 10/8/2021
- An Assignment of Right to Collect Excess Proceeds signed by James Classen, dated 2/4/2022
- A certified copy of Nolan J. Classen's Death Certificate with a date of death of 9/5/2021
- A certified copy of Nolan J. Classen's Birth Certificate with a date of birth of 11/24/1953
- A certified copy of Yvonne L. Classen's Birth Certificate with a date of birth of 8/24/1947
- A certified copy of Marriage Certificate for the marriage of Donald William Bussmann and Yvonne L. Classen, dated 8/2/1971
- A copy of James Classen Washington driver's license
- A copy of Yvonne L. Bussmann' US passport

The claim, signed by Yvonne L. Bussmann, is based on a copy of Grant Deed recorded on 9/29/1989 in which Nolan J. Classen is the named grantee for the property in question and an Affidavit for Collection of Personal Property of the decedent Nolan J. Classen

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under Probate Code section 13100-13106 signed by Yvonne Classen and James Classen and a Death Certificate for Nolan Classen showing a 9/5/2021 date of death. The County may rely on the affidavit to distribute excess proceeds. James Classen also provided a copy of Assignment of Right to Collect Excess Proceeds signed on 2/4/2022 assigned his right to Yvonne L. Bussmann. A letter was sent to the claimant on 9/30/22 requesting additional information substantiating the claim, including documents establishing the relationship between Yvonne Bussmann and last Assessee Nolan J Classen. We received certified copies of Birth Certificates of Nolan J. Classen and Yvonne L. Classen identifying them as children of Andrew J. Classen and Eva Willems. The claimant also provided a certified copy of Marriage Certificate evidencing Yvonne L. Classen's name change to Yvonne L. Bussmann. There were no other claims for excess proceeds on this item. These documents are sufficient to establish that Yvonne Bussmann and James Classen have valid claims as the successors of Nolan J. Classen, and that James Classen has assigned his right to claim over to Yvonne Bussmann. The AC/TTC recommends that all \$36,487.13 of the excess proceeds from this property be distributed to Yvonne L. Bussmann.

### 6. Tax Sale Item #109, APN 459-161-04.

The property sold for \$63,100.00 and resulted in excess proceeds of \$16,145.99. According to the property tax system, at the time of the tax sale, the property was assessed to: Michael Saveland. The AC/TTC received one claim for the excess proceeds.

1) **Michael Saveland** submitted a claim in the amount of \$16,145.99 as titleholder, and included the following documents:

- A claim summary from attorney Randolph Krbechek
- A certified copy of Order Approving First and Final Report of Personal Representative; Petition for Final Distribution and for Payment of Statutory Compensation to Attorney, recorded in Fresno County on 4/26/2018, document number 2018-0048976
- A copy of Michael Saveland California driver's license

The claim, signed by Michael Saveland, is based on the "Order Approving First and Final Report of Personal Representative; Petition for Final Distribution and for Payment of Statutory Compensation to Attorney," establishing that Michael Saveland is the Personal

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Representative for distribution of the assets of the Estate of Deborah Lynn Miller including the property in the question. These documents are sufficient to establish the claimant's right to excess proceeds. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$16,145.99 of the excess proceeds from this property be distributed to Michael Saveland.

### 7. Tax Sale Item #113, APN 467-233-07.

The property sold for \$151,101.00 and resulted in excess proceeds of \$147,863.43. According to the property tax system, at the time of the tax sale, the property was assessed to: Latin American Assemblies of God In California.

### 8. Tax Sale Item #114, APN 467-233-08.

The property sold for \$75,100.00 and resulted in excess proceeds of \$71,390.55. According to the property tax system, at the time of the tax sale, the property was assessed to: Latin American Assemblies of God In California.

### 9. Tax Sale Item #115, APN 467-233-09.

The property sold for \$70,001.00 and resulted in excess proceeds of \$65,549.10. According to the property tax system, at the time of the tax sale, the property was assessed to: Latin American Assemblies of God In California.

For the above Tax Sale Items 113, 114 and 115, the AC/TTC received one claim for the excess proceeds.

- 1) **Sergio Navarrete on behalf of Latin Amer Assemblies of God In Calif** submitted a claim in the amount of \$283,903.08 for Tax Sale Items 113, 114 and 115 as titleholder, and included the following documents:

- A letter from The Tabernacle Church
- A copy of Entity Status Letter from State of California Franchise Tax Board, dated 9/13/2021
- A copy of an Articles of Incorporation of El Tabernaculo De Las Asambleas De Dios with file dated 12/23/2014, file number 3737514
- A copy of Exempt Determination Letter from State of California Franchise Tax Board, dated 6/10/2015
- A copy of a Grant Deed, recorded in Fresno County on 9/19/1952, document number 49182

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- A copy of a Deed of Trust, recorded in Fresno County on 9/19/1952, document number 49205
- A copy of a Substitution of Trustee and Full Reconveyance, dated on 3/2/1994
- A letter from Annie F. Rocha on behalf of El Tabernaculo Assemblies of God
- A copy of Tax Deed to Purchaser of Tax-Defaulted Property for APN 467-233-07
- A copy of Tax Deed to Purchaser of Tax-Defaulted Property for APN 467-233-08
- A copy of Tax Deed to Purchaser of Tax-Defaulted Property for APN 467-233-09
- A copy of Notice of Power to Sell Tax-Defaulted Property for APN 467-233-07
- A copy of Notice of Power to Sell Tax-Defaulted Property for APN 467-233-08
- A copy of Notice of Power to Sell Tax-Defaulted Property for APN 467-233-09

The claim, signed by Sergio Navarrete on behalf of Latin American Assemblies of God In California, is based on, for tax sale item 113 (APN 467-233-07), a Grant Deed recorded on 9/19/1952 that named Latin American Assemblies of God In California as grantee of the property; and, tax sale item 114 (APN 467-233-08) and tax sale item 115 (APN 467-233-09), a Deed of Trust recorded on 9/19/1952 and identifying the property and a copy of Substitution of Trustee and Full Reconveyance dated on 3/2/1994, identifying the property, and naming Latin American Assemblies of God In California as trustor. According to California Secretary of State Records (a Corporation Statement of Information for Latin American Assemblies of God in California, filed on May 4, 2021), Sergio Navarrete is the Chief Executive Officer of Latin American Assemblies of God in California, and therefore appears to be authorized to claim on behalf of that entity. There were no other claims for excess proceeds on this item. Although the documents submitted by the claimant do not directly establish that Latin American Assemblies of God in California was the owner of APN 467-233-08 or APN 467-233-09, the documents submitted are consistent with what is found in the property tax system, which shows that Latin American Assemblies of God in California held title to those properties before the 2021 Tax Sale. The AC/TTC recommends that all \$147,863.43 of the excess proceeds from tax sale item 113, all \$71,390.55 of the excess proceeds from tax sale item 114 and all \$65,549.10 from tax sale item 115 in a total amount of \$284,803.08 be distributed to Latin American Assemblies of God In California, in care of Sergio Navarrete.

### 10. Tax Sale Item #124, APN 190-400-53.

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The property sold for \$55,100.00 and resulted in excess proceeds of \$49,130.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Jack Ronald & Margaret Marleen Galbo.

### 11. Tax Sale Item #125, APN 190-400-54.

The property sold for \$49,800.00 and resulted in excess proceeds of \$43,830.51. According to the property tax system, at the time of the tax sale, the property was assessed to: Jack Ronald & Margaret Marleen Galbo.

### 12. Tax Sale Item #126, APN 190-400-55

The property sold for \$55,655.00 and resulted in excess proceeds of \$46,711.23. According to the property tax system, at the time of the tax sale, the property was assessed to: Jack Ronald & Margaret Marleen Galbo.

For above Tax Sale Items 124, 125 and 126, the AC/TTC received three claims for the excess proceeds.

- 1) **Global Discoveries on behalf of Debra J. Ordway and Marjorie C. Smith** submitted a claim for \$55,868.96 (\$19,652.26 for APN 190-400-53, \$17,532.20 for APN 190-400-54, and \$18,684.50 for APN 190-400-55) as titleholder and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of a Grant Deed for APN 190-400-53, recorded in Fresno County on 5/3/1991, document number 91052587
- A copy of a Grant Deed for APN 190-400-54, recorded in Fresno County on 5/3/1991, document number 91052586
- A copy of a Grant Deed for APN 190-400-55, recorded in Fresno County on 5/3/1991, document number 91052585
- A California Assignment of Right to Collect Excess Proceeds document signed by Debra J. Ordway, dated 3/2/2022
- A California Assignment of Right to Collect Excess Proceeds document signed by Marjorie C. Smith, dated 4/4/2022
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Debra J. Ordway, dated 3/2/2022 and signed by Marjorie C. Smith, dated 4/4/2022

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- An Affidavit signed by Debra J. Ordway, dated 3/2/2022, declaring that she is over 18, a resident of Norwalk, CA, the same person as Debra J. Galbo
- An Affidavit signed by Marjorie Cathleen Smith, dated 4/4/2022, declaring that she is over 18, a resident of Blythe, CA, the same person as Marjorie C. Clary
- A certified copy of Margaret Marleen Galbo's Death Certificate with a date of death of 4/20/2006
- A certified copy of Jack Ronald Galbo's Death Certificate with a date of death of 1/31/2002
- A certified copy of a Marriage Certificate for the marriage of Jack R. Galbo and Margaret M. Clary, dated 3/10/1954
- A certified copy of Debra J. Ordway's Certification of Birth with a date of birth of 4/2/1957
- A certified copy of Marjorie C. Clary's Certification of Birth with a date of birth of 3/8/1952
- A certified copy of a Marriage Certificate for the marriage of Debra J. Galbo and Charles A. Ordway, dated 9/23/1973
- A certified copy of a Marriage Certificate for the marriage of Marjorie C. Clary and Frank A. Smith, dated 7/17/1988
- A copy of Debra J. Ordway California driver's license
- A copy of Debra J. Ordway California driver's license
- A copy of Marjorie C. Smith Nevada driver's license
- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Debra Jo. Ordway and Marjorie Cathleen Smith, is based on three Grant Deeds recorded on 5/3/1991 for properties APN 190-400-53, APN 190-400-54 and APN 190-400-55 naming Jack Ronald Galbo and Margaret Marleen Galbo as grantees without specified vesting for APN 190-400-53 and as husband and wife as joint tenants for APN 190-400-54 and APN 190-400-55. For APN 190-400-53, because there was no specified vesting, but because the other deeds indicate that Jack Ronald Galbo and Margaret Marleen Galbo were spouses, the presumption is that they held the property as community property. Jack Ronald Galbo died on 1/31/2002 as established by a Death Certificate and Margaret Marleen Galbo died after Jack Galbo on 4/20/2006 as established by a Death Certificate. Upon Jack Ronald Galbo's death on 1/31/2002, his community property interest in APN 190-400-53 would have passed to Margaret Marleen Galbo as his surviving spouse (Prob. Code, § 6401, subd. (a)). As well, Jack Ronald Galbo's joint interest for APN 190-

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400-54 and APN 190-400-55 passed to Margaret Marleen Galbo as surviving joint tenant. Thus, Margaret Marleen Galbo was the sole owner of all three properties upon her death. The Birth Certificates of Debra J. Galbo and Marjorie Cathleen Clary identifying them as a child of Margaret Marleen Galbo and Jack Ronald Galbo were included with an Affidavit for Collection of Personal Property under California Probate Code 13100 signed by Debra Ordway on 3/2/2022 and Marjorie Smith on 4/4/2022. The Affidavit stated that the “successors of the decedent” Margaret Marleen Galbo are Debra J. Ordway, Marjorie Cathleen Smith, Anna Graeber, Jack Galbo and Linda Bausch. The claimants also provided copies of Marriage Certificate evidencing Debra J. Galbo’s name change to Debra Jo. Ordway and Marjorie Cathleen Galbo’s name change to Marjorie Cathleen Smith. Because Margaret Galbo was survived by her five biological children and each of them is successor for Margaret’s estate, that means, each successor is entitled to collect one-fifth (or 20%) of the total Excess Proceeds as heirs to the Estate of Margaret Galbo. In this claim, Global Discoveries filed claims on behalf of Marjorie Cathleen Smith and Debra J Ordway for their proportional interests. The AC/TTC recommends 40% (or \$19,652.26) of the excess proceeds from APN 190-400-53, 40% (or \$17,532.20) of the excess proceeds from APN 190-400-54, and 40% (or \$18,684.49) of the excess proceeds from APN 190-400-55, in a total amount of \$55,868.95 be distributed to Global Discoveries on behalf of Debra J. Ordway and Marjorie C. Smith.

2) **Linda Kainoa Bausch** submitted a claim for \$27,934.48 as titleholder and included the following documents:

- A copy of a Grant Deed for APN 190-400-53, recorded in Fresno County on 5/3/1991, document number 91052587
- A copy of a Grant Deed for APN 190-400-54, recorded in Fresno County on 5/3/1991, document number 91052586
- A copy of a Grant Deed for APN 190-400-55, recorded in Fresno County on 5/3/1991, document number 91052585
- An Affidavit signed by Linda Kainoa Bausch, dated 3/29/2022
- A certified copy of Margaret Marleen Galbo’s Death Certificate with a date of death of 4/20/2006
- A certified copy of Jack Ronald Galbo’s Death Certificate with a date of death of 1/31/2002
- A certified copy of Linda Kainoa Bausch’s Certification of Birth with a date of birth of 11/16/1955

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- A certified copy of a Marriage Certificate for the marriage of Linda Kainoa Bausch and Michael Adam Bausch, dated 8/6/1977
- A copy of Linda Kainoa Bausch Pennsylvania driver's license

The claim, signed by Linda Kainoa Bausch, is based on based on three Grant Deeds recorded on 5/3/1991 for properties APN 190-400-53, APN 190-400-54 and APN 190-400-55 naming Jack Ronald Galbo and Margaret Marleen Galbo as grantees without specified vesting for APN 190-400-53 and as husband and wife as joint tenants for APN 190-400-54 and APN 190-400-55. For APN 190-400-53, because there was no specified vesting, but because the other deeds indicate that Jack Ronald Galbo and Margaret Marleen Galbo were spouses, the presumption is that they held the property as community property. Jack Ronald Galbo passed away on 1/31/2002 and Margaret Marleen Galbo died on 4/20/2006 as per the Death Certificates. Upon Jack Ronald Galbo's death on 1/31/2002, his community property interest in APN 190-400-53 would have passed to Margaret Marleen Galbo as his surviving spouse (Prob. Code, § 6401, subd. (a)). As well, Jack Ronald Galbo's joint interest for APN 190-400-54 and APN 190-400-55 passed to Margaret Marleen Galbo as surviving joint tenant. Thus, Margaret Marleen Galbo was the sole owner of all three properties upon her death. A Birth Certificate of Linda Kainoa Galbo identifying her as a child of Jack Ronald Galbo and Margaret Marleen Galbo was included with two Affidavits that comply with Probate Code section 13101, signed by Linda Kainoa Galbo on 3/29/2022. The Affidavit for Jack Ronald Galbo's estate states that the successor of the decedent Jack Galbo is Margaret Marleen Galbo and the Affidavit for Margaret Marleen Galbo's estate states that the successor of the decedent Margaret Marleen Galbo are Marjorie Cathleen Smith, Anna Marie Graeber, Linda Kainoa Bausch, Debra J. Ordway and Jack Allyn Galbo. A certified copy of Marriage Certificate was included evidencing Linda Kainoa Galbo's name change to Linda Kainoa Bausch. Because Margaret Galbo was survived by her five biological children and each of them is successor for Margaret's estate, that means, each successor is entitled to collect one-fifth (or 20%) of the total Excess Proceeds as heirs to the Estate of Margaret Galbo. The AC/TTC recommends that 20% (or \$9,826.13) of the excess proceeds from APN 190-400-53, 20% (or \$8,766.10) of the excess proceeds from APN 190-400-54, and 20% (or \$9,342.25) of the excess proceeds from APN 190-400-55, in a total amount of \$27,934.48 be distributed to Linda Kainoa Bausch.

- 3) **Leading Edge Partners on behalf of Anna M. Graeber** submitted a claim for \$139,200.00 as titleholder and included the following documents:



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- A California Assignment of Right to Collect Excess Proceeds document signed by Anna M. Graeber, dated 5/19/2021
- A Probate Code section 13101 affidavit signed by Anna M. Graeber as heir to Jack Ronald Galbo and Margaret Marleen Galbo
- A copy of Verified Amended Petition for Tax Sale Surplus
- A certified copy of Margaret Marleen Galbo's Death Certificate with a date of death of 4/20/2006
- A certified copy of Jack Ronald Galbo's Death Certificate with a date of death of 1/31/2002
- A certified copy of a Marriage Certificate for the marriage of Jack Ronald Galbo and Margaret Marleen Clary, dated 3/10/1954
- A certified copy of Anna Marie Galbo's Certification of Birth with a date of birth of 4/13/1954
- A copy of Anna Marie Galbo's Marriage Certificate
- A copy of Anna Marie Graeber California driver's license
- A copy of Tim A. Murphy's business card
- A copy of I.R.S Notice for EIN # to Timothy A. Murphy
- Copies of Archives for Birth, Death, Marriage record
- A copy of Timothy A. Murphy's California driver's license

The claimant did not provide deeds to show property ownership, but the property ownership as relevant to the claim has been shown by the documents presented by the other claimants for this item. See analyses above. The claim, signed by Tim A. Murphy of Leading Edge Partners, under assignment from Anna M. Graeber, is based on an Affidavit under Probate Code Section 13100 stating that the claimant is the successor of Jack Ronald Galbo and Margaret Marleen Galbo, who owned the three properties before the tax sale and before their death. Jack Ronald Galbo died on 1/31/2002 as proved by a Death Certificate and Margaret Marleen Galbo died as established by a Death Certificate with a date of death of 4/20/2006. A Birth Certificate of Anna M. Galbo identifying her as a child of Margaret Marleen Galbo and Jack Ronald Galbo and a Marriage Certificate evidencing Anna Marie Galbo's name change to Anna Marie Graeber were included. The documents submitted by other two claimants showed the Anna M. Graeber is one of the five successors of the decedent Margaret Marleen Galbo. Because Margaret Galbo was survived by her five biological children and each of them is successor for Margaret's estate, that means, each successor is entitled to collect 20% of the total Excess Proceeds as heirs to the Estate of Margaret Galbo. The AC/TTC

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recommends that 20% (or \$9,826.13) of the excess proceeds from APN 190-400-53, 20% (or \$8,766.10) of the excess proceeds from APN 190-400-54, and 20% (or \$9,342.25) of the excess proceeds from APN 190-400-55, in a total amount of \$27,934.48 be distributed to Leading Edge Partners on behalf of Anna M. Graeber.

Three claims for excess proceeds were submitted. Upon approval of those three claims as recommended, the remaining balance of \$9,826.14 from APN 190-400-53, \$8,766.11 from APN 190-400-54 and \$9,342.24 from APN 190-400-55 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

### **13. Tax Sale Item #128, APN 303-033-52.**

The property sold for \$131,700.00 and resulted in excess proceeds of \$113,553.09. According to the property tax system, at the time of the tax sale, the property was assessed to: Stephanie Callahan & Stephanie Callahan. The AC/TTC received two claims for the excess proceeds. On February 28, your Board approved the initiation of an interpleader action to resolve these claims.

### **14. Tax Sale Item #137, APN 462-254-27.**

The property sold for \$70,400.00 and resulted in excess proceeds of \$25,873.83. According to the property tax system, at the time of the tax sale, the property was assessed to: Mike R. Phillips Trustee. The AC/TTC received one claim for the excess proceeds.

1) **Mike R. Phillips** submitted a claim in the amount of \$25,873.83 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 10/24/2008, document number 2008-051122
- An Affidavit of Ownership
- A copy of Notice of Power to Sell Tax-Defaulted Property, recorded in Fresno County on 7/15/2020, document number 2020-0089702
- A copy of Notice of Public Nuisance or Housing Violation Abatement Action, recorded in Fresno County on 11/10/2015, document number 2015-0144599
- A copy of Certificate of Existence of a Public Nuisance, recorded in Fresno County on 9/23/2015, document number 2015-0122956

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- A copy of Mike R. Phillips' California driver's license

The claim, signed by Mike R. Phillips, is based on a Grant Deed recorded on 10/24/2008 establishing that Mike Phillips was the owner of the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$25,873.83 of the excess proceeds from this property be distributed to Mike R. Phillips.

### 15. Tax Sale Item #158, APN 028-060-22.

The property sold for \$358,100.00 and resulted in excess proceeds of \$327,736.79. According to the property tax system, at the time of the tax sale, the property was assessed to: Richard A. Schulenberg and Robert O. Schulenberg and Betty June Hibdon. The AC/TTC received five claims for the excess proceeds.

- 1) **State of California – Franchise Tax Board** submitted a claim for \$82,595.75 as lienholder against the property, as well as an order to withhold, in the amount of \$799.11, against any amount that is due to Richard A. Schulenberg, and included the following documents:

- A claim summary
- An Order to Withhold Personal Income Tax
- A Certificate of Tax Due and Delinquency detailing the principal, interest, fees, payments, and total balance due

The claim, signed by Josh Ricafort of the Franchise Tax Board, is based on a Certificate of Tax Due and Delinquency in the amount of \$82,595.75. The claimant provided an itemized statement of penalties, interest and fees with the claim. The Certificate of Tax Due and Delinquency identifies one recorded Notice of State Tax Lien against Richard A. Schulenberg with Certificate Number 11116390785 recorded in the Fresno County Recorder's office on May 4, 2011, as recoded document number 2011-0061022 and extended on 3/3/2021 with Certificate Number 21058552661 under document number 2021-0036214. The recorded certificates state that further interest and fees will accrue at the rate prescribed by law until paid. The Certificate of Tax Due and Delinquency, and the recorded Notice of State Tax Lien referenced in the Certificate, establish that the claimant had a lien in the amount of \$82,595.75 against Richard Schulenberg's interest

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in the property before the 2021 Tax Sale. According to the property tax system, Richard Schulenberg owned a 25% interest in the property before the 2021 Tax Sale. This claim by a lienholder has statutory priority over the titleholder claims. The AC/TTC recommends that 25% (or \$81,934.20) of the excess proceeds from this property be distributed to State of California – Franchise Tax Board.

The Order to Withhold Personal Income Tax would only apply against an amount that is due to Richard A. Schulenberg as an individual. But there is no claim by Richard A. Schulenberg, who is deceased. Therefore, there is nothing for that Order to attach against.

- 2) **State of California – Franchise Tax Board** submitted a claim for \$19,252.77 as lienholder against the property, as well as an order to withhold, in the amount of \$187.20, against any amount that is due to Robert O. Schulenberg, and included the following documents:

- A claim summary
- An Order to Withhold Personal Income Tax
- A Certificate of Tax Due and Delinquency detailing the principal, interest, fees, payments, and total balance due

The claim, signed by Josh Ricafort of the Franchise Tax Board, is based on a Certificate of Tax Due and Delinquency in the amount \$19,252.77 and un-liened amount \$187.20. The claimant provided a copy of an Order to Withhold Personal Income Tax dated 7/7/2021 in the amount of \$187.20 assessed to Robert O. Schulenberg, and an itemized statement of penalties, interest and fees with the claim. The Certificate of Tax Due and Delinquency identifies one recorded Notice of State Tax Lien against Robert O. Schulenberg with Certificate Number 07090626611 recorded in the Fresno County Recorder's office on April 9, 2007, as recorded document number 2007-0070815 and extended on 2/1/2017 with Certificate Number 17028541073 under document number 2017-0013118-00. The recorded certificates state that further interest and fees will accrue at the rate prescribed by law until paid. The Certificate of Tax Due and Delinquency, and the recorded Notice of State Tax Lien referenced in the Certificate, establish that the claimant had a lien in the amount of \$19,252.77 against Robert O. Schulenberg's interest in the property before the 2021 Tax Sale. According to the property tax system, Robert O. Schulenberg owned a 25% interest in the property before the 2021 Tax Sale. This claim by a lienholder has statutory priority over the

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titleholder claims. The AC/TTC recommends that \$19,439.97 of the excess proceeds from this property be distributed to State of California – Franchise Tax Board.

The Order to Withhold Personal Income Tax applies against any amount that is due to Robert O. Schulenberg as an individual. See below, in the analysis of the claim for excess proceeds by Robert O. Schulenberg, for more information.

3) **Global Discoveries on behalf of Robert Hibdon and Dennis Hibdon** submitted a claim for \$163,868.40 as titleholder and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of a Gift Deed Joint Tenancy, recorded in Fresno County on 9/15/1983, document number 83085509
- A copy of an Affidavit of Termination of Joint Tenancy, recorded in Fresno County on 1/1/1986, document number 86115057
- A California Assignment of Right to Collect Excess Proceeds document signed by Robert Hibdon, dated 3/19/2021
- A California Assignment of Right to Collect Excess Proceeds document signed by Dennis Hibdon, dated 4/13/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Robert Hibdon and Dennis Hibdon, dated 4/8/2021
- An Affidavit signed by Robert Hibdon, dated 3/19/2021, declaring that he is over 18, a resident of Stockton, CA, the same person as Robert Milton Hibdon
- An Affidavit signed by Dennis Hibdon, dated 4/8/2021, declaring that he is over 18, a resident of Glendale, AZ, the same person as Dennis Leon Hibdon
- A certified copy of Harold Schulenberg's Death Certificate with a date of death of 3/29/1986
- A certified copy of Betty June Hibdon's Death Certificate with a date of death of 5/26/2018
- A certified copy of Robert Milton Hibdon's Certification of Birth with a date of birth of 5/21/1948
- A certified copy of Dennis Leon Hibdon's Certification of Birth with a date of birth of 3/17/1952
- A copy of Robert Milton Hibdon California driver's license
- A copy of Dennis Leon Hibdon Arizona driver's license

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- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Robert Hibdon and Dennis Hibdon, is based on a Gift Deed Joint Tenancy recorded on 9/15/1983 in which Betty June Hibdon and Harold H. Schulenberg are named grantees of the property as joint tenants for Harold Schulenberg's undivided one-half (1/2) interest as a tenant-in-common in the property. That is, Betty June Hibdon and Harold H. Schulenberg to title to one-half of the property as joint tenants. Harold Schulenberg died on 3/29/1986 as established by a Death Certificate and his interest passed to Betty June Hibdon based on an Affidavit of Termination of Joint Tenancy recorded on 10/1/1986. Betty Hibdon died on 5/26/2018 as established by a Death Certificate. A Birth Certificate of Robert Hibdon and Dennis Hibdon identifying them as the child of Betty June Hibdon was included with an Affidavit for Collection of Personal Property Under California Probate Code 13100-13106, signed by Robert Hibdon and Dennis Hibdon on 4/8/2021. The Affidavit states that Robert Hibdon and Dennis Hibdon are the "successor of the decedent" Betty June Hibdon to the Decedent's 50% interest in the tax sale of Fresno County APN 028-060-22. The County may rely on the affidavit to distribute excess proceeds. The amount here, \$163,868.40, is just within the current limit allowed for such affidavits, of \$166,250. The AC/TTC recommends that 50% (or \$163,868.40) of the excess proceeds from this property be distributed to Global Discoveries on behalf of Robert Hibdon and Dennis Hibdon.

- 4) **Katherine G. Schulenberg and Amy E. Schulenberg** submitted a claim for \$40,875.00 each as heir to titleholder Richard A. Schulenberg and included the following documents:

- A claim summary
- A letter of explanation of claim
- A copy of a Certificate of Title, dated on 1/13/1916, abstract number 32110
- A California Assignment of Right to Collect Excess Proceeds document signed by Katherine G. Schulenberg, dated 3/7/2022
- A California Assignment of Right to Collect Excess Proceeds document signed by Amy E. Schulenberg, dated 3/28/2022
- A copy of 2020-21 Fresno County Secured Property Tax Bill
- A copy of Notice of Excess Proceeds from Sale of Tax Defaulted Property
- A certified copy of Richard A. Schulenberg's Death Certificate with a date of death of 10/20/2019

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- A certified copy of Katherine G. Schulenberg's Certification of Birth with a date of birth of 11/25/1966
- A certified copy of Amy Schulenberg's Certification of Birth with a date of birth of 5/17/1969
- A copy of Katherine G. Schulenberg Hawaii driver's license
- A copy of Amy E. Schulenberg California driver's license

The claim, signed by Katherine G. Schulenberg and Amy E. Schulenberg, is based on a copy of Certificate of Title dated on 1/13/1916. Richard A. Schulenberg died on 10/20/2019 as established by a Death Certificate. Birth certificates of Katherine G. Schulenberg and Amy E. Schulenberg identify them as the children of Richard Schulenberg. The claimants also provided an Affidavit for Collection of Personal Property per California Probate Code Section 13100 signed by Katherine Schulenberg on 3/7/2022 and Amy Schulenberg on 3/28/22. By statute this claim by a titleholder of record is lower priority than the lienholder claims, which means that after granting the claim by the State of California – Franchise Tax Board against Richard A. Schulenberg, as recommended, there are insufficient excess proceeds available to pay the claimant. This is due to the fact that Richard Schulenberg had 25% interest of the property, after distribution of all his 25% interest (or \$81,934.20) of excess proceeds to the State of California – Franchise Tax Board, there is no remaining balance left to distribute. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution to Katherine G. Schulenberg and Amy E. Schulenberg.

5) **Robert O. Schulenberg** submitted a claim for \$81,934.19 as titleholder and included the following documents:

- A claim summary
- A letter of explanation of claim
- A copy of a Certificate of Title, dated on 1/13/1916, abstract number 32110
- A copy of 2020-21 Fresno County Secured Property Tax Bill
- A copy of Notice of Excess Proceeds from Sale of Tax Defaulted Property
- A certified copy of Richard A. Schulenberg's Death Certificate with a date of death of 10/20/2019
- A certified copy of Katherine G. Schulenberg's Certification of Birth with a date of birth of 11/25/1966
- A certified copy of Amy Schulenberg's Certification of Birth with a date of birth of 5/17/1969

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- A copy of “California Uniform Statutory Power of Attorney,” dated 9/8/2021
- A copy of a “Will of Robert O. Schulenberg,” dated 9/8/2021
- A copy of Robert O. Schulenberg California Senior Citizen Identification Card

The claim, signed by Robert O. Schulenberg, is based on a copy of Certificate of Title dated on 1/13/1916. According to the property tax system, at the time of the 2021 Tax Sale, Robert Schulenberg owned 25% interest of the property in question. By statute this claim by a titleholder of record is lower priority than the lienholder claims, which means that after granting the claim by the State of California – Franchise Tax Board against Robert O. Schulenberg, as recommended, there is only \$62,494.22 excess proceeds available to pay the claimant. This is due to the fact that Robert Schulenberg had 25% interest of the property, the portion of 25% interest of excess proceeds is \$81,934.20, and after the distribution to the State of California – Franchise Tax Board on its lienholder claim, the remaining balance of exceed proceeds is \$62,681.43. Even so, the Order to Withhold Personal Income Tax submitted by the Franchise Tax Board (as mentioned above, under the claim by the State of California – Franchise Tax Board against Robert O. Schulenberg’s interest in the property) obligates the County to withhold \$187.20 from the amount due to Robert O. Schulenberg and to remit that amount to the State of California – Franchise Tax Board. The AC/TTC recommends that \$62,494.22 of the excess proceeds from this property be distributed to Robert O. Schulenberg, and \$187.20 be remitted to the State of California – Franchise Tax Board.

### 16. Tax Sale Item #165, APN 071-065-09S.

The property sold for \$127,401.00 and resulted in excess proceeds of \$119,269.07. According to the property tax system, at the time of the tax sale, the property was assessed to: Frances G. Thomas. The AC/TTC received two claims for the excess proceeds.

- 1) **Global Discoveries on behalf of John D. Neal and Showndy J. Neal submitted** a claim for \$119,269.07 as titleholder and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of a Grant Deed, recorded in Fresno County on 5/9/1979, document number 53822



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- A California Assignment of Right to Collect Excess Proceeds document signed by John D. Neal, dated 4/16/2021
- A California Assignment of Right to Collect Excess Proceeds document signed by Showndy J. Neal, dated 5/1/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by John D. Neal, dated 4/16/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Showndy J. Neal, dated 5/1/2021
- An Affidavit signed by John D. Neal, dated 5/21/2021, declaring that he is over 18, a resident of Piedmont, OK, the same person as John Douglas Neal and John Neal
- An Affidavit signed by Showndy J. Neal, dated 5/17/2021, declaring that she is over 18, a resident of Cocoa, FL, the same person as Showndy Jonette Neal
- A copy of an unprobated “Last Will and Testament of Frances G. Thomas,” dated 8/26/1999
- A certified copy of Bobby J. Thomas’s Death Certificate with a date of death of 3/1/2014
- A certified copy of Amber F. Thomas’s Death Certificate with a date of death of 10/10/2006
- A certified copy of John D. Neal’s Certification of Birth with a date of birth of 1/19/1961
- A certified copy of James A. Neal’s Certification of Birth with a date of birth of 12/11/1963
- A certified copy of James A. Neal’s Death Certificate with a date of death of 5/16/2017
- A certified copy of a Marriage Certificate for the marriage of James A. Neal and Showndy Jonette Mayfield, dated 8/27/1988
- A copy of John D. Neal Oklahoma driver’s license
- A copy of Showndy J. Neal Florida driver’s license
- A copy of Jed Byerly’s California driver’s license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from John D. Neal and Showndy J. Neal, is based on a Grand Deed recorded on 5/9/1979 naming Frances G. Thomas as grantee and sole owner of the property, as a married woman as her sole and separate property. Francis Thomas died on 10/10/2006 as established by a Death Certificate . A Birth Certificate provided by the claimant identifies John D. Neal

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and James A. Neal as the children of Frances A. Greening (whose name changed to Francis A. Thomas). James A. Neal died on 5/16/2017 as established by a Death Certificate and his surviving spouse was Showndy Neal, as evidenced by a copy of Certificate of Marriage dated on 8/27/1988. According to Article Three of the unprobated "Last Will and Testament of Frances G. Thomas," Frances G. Thomas intended to leave the property to her sons John Douglas Neal and James Allen Neal. Under Probate Code section 13006, subdivision (a), that means John Douglas Neal and James Allen Neal are the successors of Frances G. Thomas. But because James Allen Neal died on 5/16/2017, his successor is Showndy Neal, his surviving spouse. The claimants also provided a copy of Affidavit for Collection of Personal Property under California Probate Code 13100-13106 for estate of Frances Thomas signed by John Neal and Showndy Neal on 4/16/21 and a copy of Affidavit for Collection of Personal Property under California Probate Code 13100-13106 for estate of James Neal signed by Showndy Neal on 5/1/2021. The County may rely on the affidavits to distribute excess proceeds. The AC/TTC recommends that all \$119,269.07 of the excess proceeds from this property be distributed to Global Discoveries on behalf of John D. Neal and Showndy J. Neal.

2) **Grant Moreland DBA KGM Group on behalf of Bill Thomas** a claim for \$119,269.07 as titleholder and included the following documents:

- A claim summary
- A copy of a Deed of Reconveyance, recorded in Fresno County on 9/25/2007, document number 2007-0178822
- A copy of Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/23/2021, document number 2021-0067614
- An Assignment of Right to Collect Excess Proceeds document signed by Bill Thomas, dated 8/24/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Bill Thomas, dated 8/24/2021
- A copy of Amber F. Thomas's Death Certificate with a date of death of 10/10/2006
- A copy of Fictitious Business Name Statement, filed date 8/30/2019 and FBN number 2019-9021325
- A copy of W9 form of Grant W. Moreland
- A copy of Bill Thomas's California driver's license
- A copy of Grant W. Moreland's California driver's license

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The claim, signed by Grant Moreland of KGM Group, under assignment from Bill Thomas, is based on a copy of Deed of Reconveyance recorded on 9/25/2007 identifying Frances G. Thomas as the original trustor. This Deed of Reconveyance does not identify the property in question. Documents submitted by the other claimants on this item, however, establish that Frances G. Thomas was the owner of the property before the 2021 Tax Sale. Frances Thomas died as established by a Death Certificate with a date of death of 10/10/2006. An Affidavit for Collection of Personal Property under California Probate Code Section 13100 was included and stated Bill Thomas as the successor of the decedent Frances Thomas. However, based on the unprobated "Last Will and Testament of Frances G. Thomas," which was provided by the other claimants on this item, the claimant Bill Thomas is a stepson, not a natural son, of Frances G. Thomas. And, in Article One of the unprobated will, Frances G. Thomas expressly provided that she made no provision for Billy Ray Thomas, her husband's son from a prior marriage. That means, under Probate code section 13006, subdivision (a), that the claim by the other claimants is superior to this claimant's claim. And, even though is a Probate Code section 13100 affidavit, as there is here, when the County has actual notice that there is a superior claimant, the County may award the excess proceeds to the superior claimant. (See *Mautner v. Peralta* (1989) 215 Cal.App.3d 796, 806.) For those reasons, these documents are not sufficient to establish that the claimant is entitled to excess proceeds. The AC/TTC recommends denying the claim due to insufficient evidence.

### 17. Tax Sale Item #173, APN 118-512-01.

The property sold for \$25,655.00 and resulted in excess proceeds of \$18,258.75. According to the property tax system, at the time of the tax sale, the property was assessed to: Tom McPherson and Jennifer McPherson. The AC/TTC received one claim for the excess proceeds.

1) **Jennifer McPherson** submitted a claim in the amount of \$18,258.75 as titleholder, and included the following documents:

- A copy of a Joint Tenancy Grant Deed, recorded in Fresno County on 6/3/1991, document number 91065360
- A certified copy of Tom McPherson's Death Certificate with a date of death of 11/24/1995
- A copy of Jennifer McPherson' California driver's license

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The claim, signed by Jennifer McPherson, is based on a Joint Tenancy Grant Deed recorded on 6/3/1991, in which Tom McPherson and Jennifer McPherson are named grantees as joint tenants, and a Death Certificate for Tom McPherson showing a date of death of 11/24/1995. These documents establish that the claimant held title to the property before the 2021 Tax Sale. The AC/TTC recommends that all \$18,258.75 of the excess proceeds from this property be distributed to Jennifer McPherson.

### 18. Tax Sale Item #179, APN 130-490-26.

The property sold for \$37,802.00 and resulted in excess proceeds of \$30,057.62. According to the property tax system, at the time of the tax sale, the property was assessed to: Cassidy L Scroggins. The AC/TTC received one claim for the excess proceeds.

1) **Cassidy L. Scroggins** submitted a claim in the amount of \$30,057.62 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on, document number -- pending
- A copy of Cassidy L. Scroggins' California driver's license

The claim, signed by Cassidy L. Scroggins, is based on a Grant Deed recorded on 5/15/1989 naming Cassidy L. Scroggins as Grantee, establishing that the claimant held title to the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$30,057.62 of the excess proceeds from this property be distributed to Cassidy L. Scroggins.

### 19. Tax Sale Item #183, APN 153-061-17.

The property sold for \$37,000.00 and resulted in excess proceeds of \$33,577.72. According to the property tax system, at the time of the tax sale, the property was assessed to: Wally S Ali. The AC/TTC received two claims for the excess proceeds.

1) **Jeremy Schroeder on behalf of BNSF Railway Company** submitted a claim in the amount of \$2,854.96 as lienholder, and included the following documents:

## Attachment A

- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 17CECG00994, recorded in Fresno County on 2/21/2018, document number 2018-0021483
- A copy of a Corporation Statement of Information, file date 3/08/2021, document number GR43138
- A copy of Notice of Default and Election to Sell Under Deed of Trust
- A copy of California Declaration of Compliance
- A copy of Notice of Default Summary of Key Information
- A Statement detailing the principal, charges, and total balance due
- A copy of BNSF Railway Company W9 form
- A copy of Jeremy Schroeder' driver's license

The claim, signed by Jeremy Schroeder, the legal counsel of BNSF Railway Company, is based on an Abstract of Judgment – Civil and Small Claims recorded on 2/21/2018 naming Wally S. Ali as judgment debtor and BNSF Railway Company as the judgment creditor. The total amount of judgment is \$2,144.60 on the Abstract issue date 2/16/2018 and based on the updated statement the total principal and interest is totaled in the amount of \$2,817.36 as of the tax sale date 3/15/2021. These documents are sufficient to establish that BNSF Railway Company had a lien against the property before the 2021 Tax Sale. This claim has statutory priority over the claim by Wally S. Ali as titleholder. The AC/TTC recommends that \$2,817.36 of the excess proceeds from this property be distributed to BNSF Railway Company.

2) **Wally S. Ali** submitted a claim in the amount of \$33,577.72 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 10/23/2017, document number 2017-0137568
- A copy of Wally S. Ali' California driver's license

The claim, signed by Wally S. Ali, is based on a Grant Deed recorded on 10/23/2017 in which Wally S. Ali was named Grantee for the property in question. By statute this claim by a titleholder of record is lower in priority to the claim by the BNSF Railway Company. The AC/TTC recommends that the remaining \$30,760.36 of excess proceeds from this property be distributed to Wally S. Ali.

## Attachment A

### 20. Tax Sale Item #188, APN 158-353-03S.

The property sold for \$25,000.00 and resulted in excess proceeds of \$22,102.52. According to the property tax system, at the time of the tax sale, the property was assessed to: Leroy Duerkson and Mary Duerkson. The AC/TTC received one claim for the excess proceeds.

1) **Asset Recovery Inc on behalf of Leroy Duerkson and Mary Duerkson** submitted a claim in the amount of \$22,102.52 as titleholder, and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 7/12/1999, document number 1999-0103043
- An Assignment of Right to Collect Excess Proceeds signed by Leroy Duerkson, dated 3/20/2021
- An Assignment of Right to Collect Excess Proceeds signed by Mary Duerkson, dated 3/20/2021
- A copy of Leroy Duerkson' Oklahoma driver's license
- A copy of Mary Duerkson' Oklahoma driver's license
- A copy of John Fox's US passport

The claim, signed by John Fox of Asset Recovery Inc., under assignment from Leroy Duerkson and Mary Duerkson, is based on a Grant Deed recorded on 7/12/1999 in which Leroy Duerkson and Mary Duerkson are named grantees for the property in question. This document establishes that the claimants held title to the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$22,102.52 of the excess proceeds from this property be distributed to Asset Recovery Inc on behalf of Leroy Duerkson and Mary Duerkson.

### 21. Tax Sale Item #190, APN 185-330-24S.

The property sold for \$31,300.00 and resulted in excess proceeds of \$26,497.15. According to the property tax system, at the time of the tax sale, the property was assessed to: Conrad W. Seitz and Margaret A. Seitz. The AC/TTC received one claims for the excess proceeds.

1) **Asset Recovery Inc on behalf of Timothy Barnett, Gregory Barnett, Eric Barnett, John Barnett and James Barnett** submitted a claim in the amount of \$26,497.15 as titleholder, and included the following documents:

## Attachment A

- A claim summary
- A copy of a Corporation Grant Deed, recorded in Fresno County on 6/14/1978, document number 63575
- A copy of Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/23/2021, document number 2021-0067622
- An Assignment of Right to Collect Excess Proceeds signed by Timothy Barnett, dated 4/27/2021
- An Assignment of Right to Collect Excess Proceeds signed by Gregory Barnett, dated 4/30/2021
- An Assignment of Right to Collect Excess Proceeds signed by Eric Barnett, dated 4/30/2021
- An Assignment of Right to Collect Excess Proceeds signed by John Barnett, dated 4/30/2021
- An Assignment of Right to Collect Excess Proceeds signed by James Barnett, dated 5/7/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Timothy Barnett, dated 4/27/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Gregory Barnett, dated 4/27/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Eric Barnett, dated 4/30/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by John Barnett, dated 4/30/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by James Barnett, dated 5/7/2021
- A certified copy of Conrad W. Seitz's Death Certificate with a date of death of 2/4/1978
- A copy of Margaret A. Seitz's Death Certificate with a date of death of 4/12/2015
- A certified copy of Dawn E. Barnett's Death Certificate with a date of death of 10/9/2016
- A copy of Timothy Barnett' California driver's license
- A copy of Gregory Barnett' California driver's license
- A copy of Eric Barnett' California driver's license
- A copy of John Barnett' California driver's license
- A copy of James Barnett' California driver's license

## Attachment A

- A copy of John Fox's US passport

The claim, signed by John Fox of Asset Recovery Inc., under assignment from Timothy Barnett, Gregory Barnett, Eric Barnett, James Barnett and John Barnett, is based on a Corporation Grant Deed in which Conrad W. Seitz, Margaret A. Seitz, and Dawn E. Seitz are named grantees as joint tenants. Conrad W. Seitz died as established by a Death Certificate with a date of death of 2/4/1978 and a Death Certificate of Margret A. Seitz proved her date of death of 4/12/2015. The interest of the property in question thus passed to Dawn E. Seitz, as surviving joint tenant, who then became sole owner. Dawn E. Barnett died as established by Death Certificate with a date of death of 10/09/2016. Although the last name on Death Certificate of Dawn E. Barnett is different last name on the Grant Deed as Dawn E. Seitz, the Death Certificate lists Dawn E. Barnett's parents as Conrad W. Seitz and Margaret A. Turk, while Margaret Seitz's death certificate lists her father's last name as Turk, so it is a reasonable inference to draw that Dawn E. Barnett is the same person as Dawn E. Seitz. The claimants provided copies of Affidavit for Collection of Personal Property per California Probate Code Section 13100 signed by Timothy Barnett on 4/27/2021, Gregory Barnett on 4/30/2021, Eric Barnett on 4/30/2021, John Barnett on 4/30/2021 and James Barnett on 5/7/2021, stating that they are the "successors of the decedent" Dawn Seitz to the Decedent's interest in the tax sale of Fresno County APN 185-330-24S. There were no other claims for excess proceeds on this item. The County may rely on the affidavit to distribute excess proceeds. The AC/TTC recommends that all \$26,497.15 of the excess proceeds from this property be distributed to Asset Recovery Inc on behalf of Timothy Barnett, Gregory Barnett, Eric Barnett, John Barnett and James Barnett.

### **22. Tax Sale Item #191, APN 185-360-19S.**

The property sold for \$51,600.00 and resulted in excess proceeds of \$44,539.95. According to the property tax system, at the time of the tax sale, the property was assessed to: Chad James Barton. The AC/TTC received two claims for the excess proceeds.

- 1) **Leading Edge Partners on behalf of Chad James Barton** submitted a claim in the amount of \$44,539.95 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 10/23/2006, document number 2006-0225337



## Attachment A

- A California Assignment of Right to Collect Excess Proceeds document signed by Chad Barton, dated 4/7/2021
- A copy of Verified Amended Petition for Tax Sale Surplus
- A copy of I.R.S Notice for EIN # to Timothy A. Murphy
- A copy of Tim A. Murphy's business card
- A copy of Chad James Barton's California driver's license
- A copy of Timothy A. Murphy's California driver's license

The claim, signed by Tim A. Murphy of Leading Edge Partners, under assignment from Chad Barton, is based on a Grant Deed recorded on 10/23/2006 in which Chad James Barton is the named grantee. This document establishes that the claimant held title to the property before the 2021 Tax Sale. The AC/TTC recommends that all \$44,539.95 of the excess proceeds from this property be distributed to Leading Edge Partners on behalf of Chad James Barton.

2) **Grant Moreland DBA KGM Group on behalf of James Cornelius Barton** submitted a claim for \$44,539.95 as titleholder and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 10/23/2006, document number 2006-0225337
- An Assignment of Right to Collect Excess Proceeds document signed by James C. Barton, dated 2/1/2022
- A copy of Declaration
- A copy of City of San Diego Certificate of Payment of Business Tax, certificate number B2020007814
- A copy of Fictitious Business Name Statement, filed date 8/30/2019 and FBN number 2019-9021325
- A copy of W9 form of Grant W. Moreland
- A copy of James C. Barton's California driver's license
- A copy of Grant W. Moreland's California driver's license

The claim, signed by Grant Moreland of KGM Group, under assignment from James Cornelius Barton, is based on a Grant Deed recorded on 10/23/2006 in which Chad James Barton is the named grantee for the property in question prior to the tax sale.

## Attachment A

However, the photo ID of the claimant James Cornelius Barton shows that he is not the same person as the grantee on the Grant Deed and last assessee, Chad James Barton. The AC/TTC recommends denying the claim due to insufficient evidence.

### **23. Tax Sale Item #197, APN 190-310-76S.**

The property sold for \$28,108.00 and resulted in excess proceeds of \$25,685.10. According to the property tax system, at the time of the tax sale, the property was assessed to: Fabian G. Garza and William Y. Garza. The AC/TTC received one claim for the excess proceeds.

1) **Asset Recovery Inc on behalf of William Y. Garza** submitted a claim for \$25,685.10 as titleholder and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 7/27/2007, document number 2007-0143598
- A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/23/2021, document number 2021-0067625
- A California Assignment of Right to Collect Excess Proceeds document signed by William Y. Garza, dated 6/2/2021
- A copy of William Y. Garza's California driver's license

The claim, signed by John Fox of Asset Recovery Inc., under assignment from William Y. Garza, is based on a Grant Deed in which Fabian G. Garza and William Y. Garza are named grantees as joint tenants. This document is sufficient to establish that the claimant held title to 50% of the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. Because the documents do not establish that the claimant has a right to claim another joint tenant's (Fabian G. Garza) interest in the property, the AC/TTC recommends that 50% (or \$12,842.55) of the excess proceeds from this property be distributed to Asset Recovery Inc. on behalf of William Y. Garza.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$12,842.55 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

## Attachment A

### 24. Tax Sale Item #199, APN 190-350-24.

The property sold for \$27,800.00 and resulted in excess proceeds of \$23,297.49. According to the property tax system, at the time of the tax sale, the property was assessed to: Uttama Souphone. The AC/TTC received one claim for the excess proceeds.

1) **Uttama Souphone** submitted a claim for \$23,297.49 as titleholder and included the following documents:

- A claim summary
- A copy of a Full Reconveyance, recorded in Fresno County on 3/26/2019, document number 2019-0029861
- A copy of Souphone Uttama's California driver's license

The claim, signed by Uttama Souphone, is based on a copy of Full Reconveyance recorded on 3/26/2019 showing Uttama Souphone as Trustor for the property in question. Based on that document, and the property tax system, the AC/TTC is satisfied that the claimant held title to the property before the 2021 Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$23,297.49 of the excess proceeds from this property be distributed Uttama Souphone.

### 25. Tax Sale Item #206, APN 317-133-04.

The property sold for \$201,200.00 and resulted in excess proceeds of \$182,313.99. According to the property tax system, at the time of the tax sale, the property was assessed to: Maria De Jesus Aguayo and Jose A. Chavira. The AC/TTC received three claims for the excess proceeds.

1) **Albert E. Saroyan, Jr.** submitted a claim for \$75,630.75 as lienholder and included the following documents:

- A claim summary
- A Statement of Amount Due
- A copy of Promissory Note- Installment Notice – Interest Included
- A copy of a Deed of Trust and Assignment of Rents, recorded in Fresno County on 5/16/2014, document number 2014-0055098
- A copy of Alberg E. Saroyan Jr.'s California driver's license

## Attachment A

The claim, signed by Albert E. Saroyan, Jr., is based on a copy of Deed of Trust and Assignment of Rents naming Maria De Jesus Aguayo and Jose A. Chavira as trustor and Albert E. Saroyan and Julie Saroyan Miller as co-trustees for the property APN 317-133-04, a Promissory Note providing the information that Maria De Jesus Aguayo and Jose A. Chavira promised to pay to Albert E. Saroyan, Jr and Julie Saroyan Miller as Co-Trustees the principal sum of \$115,000.00 with interest from 5/16/2014 at the rate of 6% per annum on the amounts of principal sum remaining unpaid from time to time. An itemized statement of the debt identified that all payments were timely made from June 1, 2014 through February 1, 2021 and the amount of principal balance remaining is \$75,630.75. By statute this claim by a lienholder of record is higher priority than the following claims by titleholders of record. The AC/TTC recommends that \$75,630.75 of the excess proceeds from this property be distributed to Albert E. Saroyan, Jr.

2) **Jose A. Chavira** submitted a claim for \$182,313.99 as titleholder and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 5/16/2014, document number 2014-0055097
- A copy of Jose A. Chavira's California driver's license

The claim, signed by Jose A. Chavira, is based on a Grant Deed recorded 5/16/2014 naming Maria De Jesus Aguayo and Jose A. Chavira are named grantees for the property without specific vesting, which means they held as tenants in common. That document is sufficient to establish that the claimant held title to 50% of the property before the 2021 Tax Sale. By statute this claim by a titleholder of record is lower priority to the previous claim as lienholder of record, which means that after granting those claims as recommended, there is \$106,683.24 remained to pay this claim. By recording date, the claimant is equal in priority to the following claim by Maria De Jesus Aguayo. The AC/TTC recommends that 50% of the remaining excess proceeds \$106,683.24 (or \$53,341.62) from this property be distributed to Jose A. Chavira.

3) **Maria De Jesus Aguayo Vda De Munoz** submitted a claim for \$182,313.99 as titleholder and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 5/16/2014, document number 2014-0055097

## Attachment A

- A copy of Maria De Jesus Aguayo Vda De Munoz's California driver's license

The claim, signed by Maria De Jesus Aguayo Vda De Munoz, is based on a Grant Deed recorded 5/16/2014 naming Maria De Jesus Aguayo and Jose A. Chavira are named grantees for the property without specific vesting, which means they held as tenants in common. That document is sufficient to establish that the claimant held title to 50% of the property before the 2021 Tax Sale. By statute this claim by a titleholder of record is lower priority to the previous claim as lienholder of record, which means that after granting those claims as recommended, there is \$106,683.24 remained to pay this claim. By recording date, the claimant is equal in priority to the claim above by Jose A. Chavira. The AC/TTC recommends that 50% of the remaining excess proceeds \$106,683.24 (or \$53,341.62) from this property be distributed to Maria De Jesus Aguayo Vda De Munoz.

### **26. Tax Sale Item #209, APN 330-150-08.**

The property sold for \$55,300.00 and resulted in excess proceeds of \$51,244.19. According to the property tax system, at the time of the tax sale, the property was assessed to: Edward Nelson and Princella E. Nelson. The AC/TTC received five claims for the excess proceeds.

- 1) **Global Discoveries on behalf of Andre Johnson** submitted a claim for \$10,248.84 as titleholder and included the following documents:
  - A claim summary
  - A copy of Order Determining Succession to Real Property, recorded in Fresno County 6/15/2000, document number 2000-0071966
  - A copy of a Grant Deed, recorded in Fresno County on 6/15/2000, document number 2000-0071967
  - A California Assignment of Right to Collect Excess Proceeds document signed by Andre Johnson, dated 2/18/2022
  - An Affidavit signed by Andre Johnson, dated 10/19/22, declaring that he is over 18, a resident of Lancaster, CA, the same person that is listed on the Order Determining Succession to Real Property for the Estate of Edward Nelson
  - A copy of City of Fresno Business Tax Certificate
  - A copy of COFACS Archive document with Case number F97911858-9-004

## Attachment A

- A copy of Andre Johnson's photo ID issued from Fresno County Sheriff's Department
- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Andre Johnson, is based on an Order Determining Succession to Real Property ("Order"), in the matter of Edward Nelson, decedent (Fresno County Superior Court Case No. 542475-9), recorded on 6/15/2000, at 14:35:32, providing that the property was divided 1/5 to Irma Jean Johnson, 1/5 to Janet M. Bryant, 1/5 to Marc P. Johnson, 1/5 to Andre Johnson, and 1/5 to Eddie Johnson. That document establishes that Andre Johnson was granted a 1/5 interest of the real property of Edward Nelson. The AC/TTC recommends that 1/5 (or 20%) of the excess proceeds from this property, in the amount of \$10,248.84, be distributed to Global Discoveries on behalf of Andre Johnson.

2) **Global Discoveries on behalf of Andre Johnson** submitted a claim for \$5,124.42 as the heir to the estate of Irma Jean Johnson and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of Order Determining Succession to Real Property, recorded in Fresno County 6/15/2000, document number 2000-0071966
- A copy of a Grant Deed, recorded in Fresno County on 6/15/2000, document number 2000-0071967
- A California Assignment of Right to Collect Excess Proceeds document signed by Andre Johnson, dated 2/18/2022
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Andre Johnson, dated 2/18/2022
- An Affidavit signed by Andre Johnson, dated 10/19/22, declaring that he is over 18, a resident of Lancaster, CA, the same person that is listed on the Order Determining Succession to Real Property for the Estate of Edward Nelson Probate Code 13100, signed by Andre Johnson, dated 2/18/2022
- A certified copy of Irma Jean Johnson's Death Certificate with a date of death of 9/11/2002
- A certified copy of Andre Johnson's Certification of Birth with a date of birth of 11/28/1957
- A copy of City of Fresno Business Tax Certificate
- A copy of COFACS Archive document with Case number F97911858-9-004

## Attachment A

- A copy of Andre Johnson's photo ID issued from Fresno County Sheriff's Department
- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Andre Johnson, is based on an Order Determining Succession to Real Property ("Order"), in the matter of Edward Nelson, decedent (Fresno County Superior Court Case No. 542475-9), recorded on 6/15/2000, at 14:35:32, providing that the property was divided 1/5 to Irma Jean Johnson, 1/5 to Janet M. Bryant, 1/5 to Marc P. Johnson, 1/5 to Andre Johnson, and 1/5 to Eddie Johnson; and a Grant Deed, recorded on 6/15/2000, at 14:35:54, transferring the 1/5 share in the property of Grantor Janet M. Bryant to Grantee Irma Jean Johnson. Those documents establish that Irma Jean Johnson had 2/5 (or 40%) ownership in the property. Irma Jean Johnson died as established by a Death Certificate with a date of death of 9/11/2002 and a Birth Certificate of Andre Johnson identifying him as a child of Irma Jean Johnson. The claimant provided a copy of Affidavit for Collection of Personal Property per California Private Code Section 13100 signed by Andre Jonson on 2/18/2022 stating that Andre Johnson is one of three successors of Irma Jean Johnson, including to her interest in the excess proceeds from the 2021 Tax Sale of the property. The AC/TTC recommends that excess proceeds from 1/3 of Irma Jean Johnson's 2/5 ownership in the property, which is 2/15 (or 13.33%), in the amount of \$6,832.56, be distributed to Global Discoveries on behalf of Andre Johnson.

3) **Global Discoveries on behalf of Eddie Johnson** submitted a claim for \$10,248.84 as titleholder and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of Order Determining Succession to Real Property, recorded in Fresno County 6/15/2000, document number 2000-0071966
- A California Assignment of Right to Collect Excess Proceeds document signed by Eddie Johnson, dated 8/13/2021
- An Affidavit signed by Eddie Johnson, dated 8/13/2021, declaring that he is over 18, a resident of Willingboro, NJ, the same person who is listed on the Order Determining Succession to Real Property as document number 2000-0071966
- A copy of Eddie Johnson's Jew Jersey's driver's license
- A copy of Jed Byerly's California driver's license

## Attachment A

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Eddie Johnson, is based on an Order Determining Succession to Real Property (“Order”) recorded on 6/15/2000 establishing that Eddie Johnson has been granted 1/5 interest of the real property of Edward Nelson for the property in the question. The AC/TTC recommends that 1/5 (or 20%) of the excess proceeds from this property, in the amount of \$10,248.84, be distributed to Global Discoveries on behalf of Eddie Johnson.

4) **Global Discoveries on behalf of Marc P. Johnson** submitted a claim for \$10,248.84 as titleholder and included the following documents:

- A claim summary
- A copy of Order Determining Succession to Real Property, recorded in Fresno County 6/15/2000, document number 2000-0071966
- A California Assignment of Right to Collect Excess Proceeds document signed by Marc Johnson, dated 4/22/2022
- An Affidavit signed by Marc Johnson, dated 4/22/2021, declaring that he is over 18, a resident of Las Vegas NV, the same person who is listed on the Order Determining Succession to Real Property as document number 2000-0071966
- A copy of Marc Johnson’s Nevada’s driver’s license
- A copy of Jed Byerly’s California driver’s license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Marc P. Johnson, is based on an Order Determining Succession to Real Property (“Order”) recorded on 6/15/2000 establishing that Marc P. Johnson has been granted 1/5 interest of the real property of Edward Nelson for the property in the question. The AC/TTC recommends that 20% (or \$10,248.84) of the excess proceeds from this property be distributed to Global Discoveries on behalf of Marc P. Johnson.

5) **Global Discoveries on behalf of Marc P. Johnson and Eddie Johnson** submitted a claim for \$10,248.84 as the heir to the estate of Irma Jean Johnson and included the following documents:

- A claim summary
- An explanation of Events for Property
- A copy of Order Determining Succession to Real Property, recorded in Fresno County 6/15/2000, document number 2000-0071966



## Attachment A

- A copy of a Grant Deed, recorded in Fresno County on 6/15/2000, document number 2000-0071967
- A California Assignment of Right to Collect Excess Proceeds document signed by Marc Johnson, dated 4/22/2022
- A California Assignment of Right to Collect Excess Proceeds document signed by Eddie Johnson, dated 6/22/2021
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, signed by Marc Johnson on 7/19/2021 and Eddie Johnson on 7/10/2021
- An Affidavit signed by Marc Johnson, dated 4/22/2021, declaring that he is over 18, a resident of Los Angeles, California, the same person who is listed on the Order Determining Succession to Real Property as document number 2000-0071966
- An Affidavit signed by Eddie Johnson, dated 6/22/2021, declaring that he is over 18, a resident of Los Willingboro, NJ, the same person who is listed on the Order Determining Succession to Real Property as document number 2000-0071966
- A certified copy of Irma Jean Johnson's Death Certificate with a date of death of 9/11/2002
- A certified copy of Marc Johnson's Certification of Birth with a date of birth of 3/17/1960
- A certified copy of Eddie Johnson's Certification of Birth with a date of birth of 1/2/1955
- A copy of Marc Johnson's Nevada's driver's license
- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Marc Johnson and Eddie Johnson, is based on an Order Determining Succession to Real Property ("Order"), in the matter of Edward Nelson, decedent (Fresno County Superior Court Case No. 542475-9), recorded on 6/15/2000, at 14:35:32, providing that the property was divided 1/5 to Irma Jean Johnson, 1/5 to Jane M. Bryant, 1/5 to Marc P. Johnson, 1/5 to Andre Johnson, and 1/5 to Eddie Johnson; and a Grant Deed, recorded on 6/15/2000, at 14:35:54, transferring the 1/5 share in the property of Grantor Janet M. Bryant to Grantee Irma Jean Johnson. Those documents establish that Irma Jean Johnson had 2/5 (or 40%) ownership in the property. Irma Jean Johnson died as established by a Death Certificate with a date of death of 9/11/2002. The claimants submitted the Birth Certificates of Marc Johnson and Eddie Johnson identifying their

## Attachment A

mother as Irma Jean Johnson, an Affidavit under Probate Code Section 13100 stating the claimants are each of the three successors of Irma Jean Johnson, including to her interest in the excess proceeds from the 2021 Tax Sale of the property. The AC/TTC recommends that excess proceeds from 1/3 of Irma Jean Johnson's 2/5 ownership in the property, which is 2/15 (or 13.33%), in the amount of \$6,832.56, be distributed to Global Discoveries on behalf of Marc P. Johnson and another 1/3 of Irma Jean Johnson's 2/5 ownership in the property, which is 2/15 (or 13.33%) in the amount of \$6,832.56, be distributed to Global Discoveries on behalf of Eddie Johnson.

### 27. Tax Sale Item #232, APN 378-131-16.

The property sold for \$121,000.00 and resulted in excess proceeds of \$113,236.08. According to the property tax system, at the time of the tax sale, the property was assessed to: Violet M. Tela. The AC/TTC received one claim for the excess proceeds.

1) **Vincent S. Tela** submitted a claim for \$113,236.08 as titleholder and included the following documents:

- A copy of Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/23/2021, document number 2021-0067631
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, dated 3/18/2022
- A certified copy of Violet M. Madriaga's Death Certificate with a date of death of 12/05/2007
- A certified copy of Vincent S. Tela's Certification of Birth with a date of birth of 7/31/1950
- A copy of a Marriage Certificate for the marriage of Violet M. Tela and Mark Madriaga
- A copy of Macario (Mark) Madriaga's Death Certificate with a date of death of 11/16/1983
- A copy of Vincent S. Tela's California driver's license

The claim, signed by Vincent S. Tela, is based on a copy of Affidavit for Collection of Personal Property per California Probate Code Section 13100 signed by Vincent S. Tela as the successor of the decedent Violet M. Tela on 3/18/22. According to the County's property tax system, Violet M. Tela was the last assessee. Violet M. Madriaga died as

## Attachment A

established by a Death Certificate with a date of death of 12/05/2007. A Birth Certificate of Vincent S. Tela identifies him as a child of Violet M. Hudson and Apolonio Trilles Tela. A letter was sent to the claimant on 9/30/2022 requesting additional information substantiating his claim, including a certified copy of the recorded deed and supporting documentation to show the name change of Violet M. Madriaga or verify if Violet M. Madriaga and Violet M. Tela are the same person. Claimant was not able to provide the deed document to prove the ownership information before the tax sale. What claimant provided is a copy of Marriage Certificate for Violet M. Tela and Mark Madriaga evidencing Violet M. Tela's name change to Violet M. Madriaga and a copy of the Death Certificate of Marcario (Mark) Madriaga identifying that his wife is Violet Madriaga and their residence address is in the property in question. The County may rely upon the affidavit provided by the claimant. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$113,236.08 of excess proceeds from this property be distributed to Vincent S. Tela.

### **28. Tax Sale Item #242, APN 415-401-09S.**

The property sold for \$308,100.00 and resulted in excess proceeds of \$280,199.44. According to the property tax system, at the time of the tax sale, the property was assessed to: Maria C. Randle. The AC/TTC received four claims for the excess proceeds.

1) **Leticia Jimenez on behalf of Merced School Employees Federal Credit Union** submitted a claim for \$15,702.09 as lienholder and included the following documents:

- A letter from Leticia Jimenez
- A copy of a Judgment issued by Fresno County Superior Court, filed date on 12/12/2011, case number 11CECL07579
- A copy of an Abstract of Judgment -Civil and Small Claims issued by Fresno County Superior Court, case number 11CECL07579, recorded in Fresno County on 1/9/2012, document number 2012-0002440
- A copy of ledger for total amount accrued
- A copy of Account Agreement and Membership Application
- A copy of Designation of Beneficiary
- A copy of Leticia Jimenez's California driver's license

## Attachment A

The claim, signed by Leticia Jimenez of Merced School Employees Federal Credit Union (MSEFCU), is based on a Judgment issued by Fresno County Superior Court under case number 11CECL07579 and a copy of an Abstract of Judgment -Civil and Small Claims recorded on 1/9/2012 in which Maria C. Randle as Judgment debtor and MSEFCU as the judgment creditor. The Judgment requires that Maria C. Randle must pay MSEFCU a total of \$8,069.93 on the complaint. A statement which the principal balance and interest accrued, totaling \$15,702.09 was included substantiating the claim amount. By statute this claim by a lienholder of record is higher in priority to the claim by titleholder. By recording date in 2012, this claim is higher in priority than the other lienholder claim (recorded in 2014). The AC/TTC recommends that \$15,702.09 of the excess proceeds from this property be distributed to Merced School Employees Federal Credit Union.

2) **State of California – Franchise Tax Board** submitted a claim for \$2,713.55 as lienholder, and included the following documents:

- A claim summary
- A Notice of State Tax Lien against Maria C. Randle, Certificate Number 14161372267, recorded in Fresno County on 6/11/2014 as recorded document number 2014-0065102-00
- A Certificate of Tax Due and Delinquency detailing the principal, interest, fees, payments, and total balance due

The claim, signed by Leslie Yorston of the Franchise Tax Board, is based on a claim summary which states that the claim is based on a debt owned by Maria C. Randle in the amount of \$2,713.55. The claimant provided a ledger which states that all principal, interest, costs and fees total \$2,713.55. The Certificate of Tax Due and Delinquency identifies one recoded Notice of State Tax Lien against Maria C. Randle, Certificate Number 14161372267, recorded in Fresno County on 6/11/2014 as recoded document number 2014-0065102-00, in the amount of \$2,119.43 and the certificates states that further interest and fees will accrue at the rate prescribed by law until paid. This document is sufficient to establish that the claimant held a lien against the property before the 2021 Tax Sale. By statute, this claim by a lienholder is higher priority than the title holder claims, but by recording date in 2014 this claim is lower in priority than the other lienholder claim (recorded in 2012). The AC/TTC recommends that \$2,713.55

## Attachment A

of the excess proceeds from this property be distributed to State of California – Franchise Tax Board.

3) **Jaclyn M. Mckenzie** submitted a claim for \$280,199.44 as titleholder and included the following documents:

- A copy of Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/23/2021, document number 2021-0067635
- A certified copy of Maria C. Randle's Death Certificate with a date of death of 5/13/2015
- A certified copy of Jaclyn M. Randle's Certification of Birth with a date of birth of 8/27/1979
- A certified copy of Amendment of Birth Record to Reflect Court Order Change of Name for Jaclyn M. Randle's name changed to Jaclyn M. Mckenzie, dated on 10/24/2012
- A copy of City of Fresno utilities bill
- A copy of Jaclyn M. Mckenzie's California driver's license

The claim, signed by Jaclyn M. Mckenzie, is based on a Death Certificate for Maria C. Randle dated 5/13/2015 and a Birth Certificate of Jaclyn M. Randle identifying her as the child of Maria C. Del Villar and Jerry L. Randle. The claimant provided a copy of Amendment of Birth Record to Reflect Court Order Change of Name showing her name was changed Jaclyn Marie Mckenzie under Court Case number 12CECG02840 dated on 10/24/2012, a copy of Fresno City utility bill showing Jaclyn Mckenzie as customer for the service location of the property in question. A letter was sent to the claimant on 9/30/21 requesting the recorded deed and supporting documentation such as a Will or Court Order establishing claimant's right to claim as heir, but no response has been received. The AC/TTC recommends denying the claim due to insufficient evidence.

4) **Global Discoveries Ltd** submitted a claim for \$280,199.44 as Special Administrator for titleholder and included the following documents:

- A claim summary
- A copy of Grant Deed, recorded in Fresno County on 12/20/2006, document number 2006-0265429
- A copy of Letters of Special Administration for the Estate of Maria C. Randle, filed on 4/19/2022, Case number 22CEPR00288

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- A certified copy of Maria C. Randle's Death Certificate with a date of death of 5/13/2015
- A copy of Jed Byerly's California driver's license

The claim, signed by Jed Byerly of Global Discoveries, is based on a Grant Deed recorded on 12/20/2006 in which Maria C. Randle is named grantee for property APN 415-401-09S, and a copy of Letters of Special Administration for the estate of Maria C. Randle under Fresno County Superior Court case number 22CEPR00288 identifying Jed Byerly as Special Administrator of decedent's estate and a Death Certificate of Maria C. Randle established her death with a date of 5/13/2015. According to the order issued by the Fresno County Superior Court on April 11, 2022, in case number 22CEPR00288 Jed Byerly had the authority through April 28, 2022, to sign all documents reasonably necessary to file a claim with the Fresno County Tax Collector to collect the estate's interest in excess proceeds resulting from the tax default sale of real property APN 415-401-09S. Before the expiration of that order, on April 21, 2022, Mr. Byerly signed the claim on behalf of the estate for excess proceeds, under his authority as Special Administrator of the estate. Since then, on 10/12/22 the court appointed Fresno County Public Administrator as the Administrator of the estate of Maria C. Randle with full authority to administer the estate under the Independent Administration of Estates Act.

By stature this claim by a titleholder of record is lower priority to the previous claims by lienholders of record, which means after granting the claims by State of California – Franchise Tax Board and Merced School Employees Federal Credit Union, as recommended, there is \$261,783.80 in excess proceeds available to pay the claimant. The AC/TTC recommends that all \$261,783.80 of the remaining excess proceeds from this property be distributed to The Estate of Maria C. Randle and delivered to the Public Administrator at 3333 E. American Avenue, Suite G, Fresno, CA 93725, or by County stop mail to stop 14.

### **29. Tax Sale Item #267, APN 453-291-10.**

The property sold for \$261,600.00 and resulted in excess proceeds of \$260,346.00. According to the property tax system, at the time of the tax sale, the property was assessed to: Universal Assembly of Pentecostal Churches, Inc. The AC/TTC received one claim for the excess proceeds.

- 1) **Rafael Antonio Callejas, Jr.** submitted a claim for \$260,346.00 as titleholder and included the following documents:

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- A Declaration of Rafael Antonio Callejas, Jr.
- A copy of Confirmation Agreement
- An Assignment of Title and Ownership Rights to Excess proceeds for Fresno County Assessor Parcel Number 453-291-10
- A copy of check
- A copy of Provisional Agreement to Sell Personal Property
- A copy of Rafael Antonio Callejas, Jr. 's California driver's license

The claim, signed by Rafael Antonio Callejas, Jr., is based on an Assignment of Title and Ownership Rights to Excess Proceeds for Fresno County Assessor Parcel Number 453-291-10 and a Confirmation Agreement between Universal Assembly of Pentecostal Churches, Inc. and Rafael Antonio Callejas, Jr. The claim documents included the proof required by Revenue and Taxation Code section 4675, subdivision (c), that the amount and source of excess proceeds have been disclosed to the part of interests and Universal Assembly of Pentecostal Churches, Inc. has been advised of its right to file a claim for the excess proceeds on its own behalf directly with the County at no cost. The documents, together with the information in the property tax system, are sufficient to establish that Universal Assembly of Pentecostal Churches, Inc., held title to the property before the 2021 Tax Sale, and that the claimant has a right to claim excess proceeds. The AC/TTC recommends that all \$260,346.00 of the excess proceeds from this property be distributed to Rafael Antonio Callejas, Jr.

### **30. Tax Sale Item #291, APN 472-260-18.**

The property sold for \$80,100.00 and resulted in excess proceeds of \$72,669.28. According to the property tax system, at the time of the tax sale, the property was assessed to: Alice Garcia Ayala and Miguel Ayala. The AC/TTC received two claims for the excess proceeds.

- 1) **Steven R. Hrdlicka on behalf of Ranchwood Homeowners Association** submitted a claim for \$28,133.71 as lienholder (but then later referred the AC/TTC to a recorded document to establish that Ranchwood Homeowners Association held title to the property at the time of the 2021 Tax Sale) and included the following documents:

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- A copy of “Notice of Supplemental Delinquent Assessment Lien Ranchwood Homeowners Association vs. Miguel Ayala; Alice Garcie Ayala”, recorded in Fresno County on 9/17/2019, document number 2019-0106067
- A copy of “Application for and Renewal of Judgment”, filed on 9/17/2019, case number 10CECL04354,
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 10CECL04354, recorded in Fresno County on 10/13/2016, document number 2016-0139584
- A copy of Steven Richard Hrdlicka’s California driver’s license

The claim, signed by Steven R. Hrdlicka, the attorney of Ranchwood Homeowners Association, is based on an Abstract of Judgment recorded on 10/13/2016 naming Miguel A. Ayala and Alice Garcia Ayala as judgment debtors and Ranchwood Homeowners Association as judgment creditor; a copy of Application For and Renewal of Judgment filed in the Fresno County Superior Court on 9/17/2019, listing the total renewed judgment amount of \$22,308.39; and a Notice of Supplemental Delinquent Assessment Lien recorded on 9/17/2019. The Judgment requires that Miguel A. Ayala and Alice Garcia Ayala as judgment creditors to pay Ranchwood Homeowners Association as judgment creditor a total of \$18,059.56. The Judgment was renewed on 9/17/2019 with the renewal of money judgment in a total of \$22,308.39 Subsequently, however, the claimant brought to the AC/TTC’s attention a Trustee’s Deed Upon Sale, recorded in Fresno County on 3/5/2021 as document number 2021-0037685, establishing that title to the property was transferred to the Ranchwood Homeowners Association shortly before the 2021 Tax Sale. Therefore, the claimant was the last titleholder of record before the Tax Sale. For that reason, the AC/TTC recommends that all \$72,669.28 of the excess proceeds from this property be distributed to Steven R. Hrdlicka on behalf of Ranchwood Homeowners Association.

2) **Leading Edge Partners on behalf of Alice Ayala** submitted a claim for \$72,669.28 as a title holder and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 12/26/2006, document number 2006-0268551
- A California Assignment of Right to Collect Excess Proceeds document signed by Alice R. Ayala, dated 4/12/2021
- A certified copy of Miguel A. Ayala’s Death Certificate with a date of death of 2/14/2021



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- A certified copy of a Marriage Certificate for the marriage of Miguel Angel Ayala and Alice R. Garcia, dated 9/27/2003
- A copy of Verified Amended Petition for Tax Sale Surplus
- A copy of I.R.S Notice for EIN # to Timothy A. Murphy
- A copy of Alice Ruth Ayala's California driver's license
- A copy of Timothy A. Murphy's California driver's license
- A copy of Tim A. Murphy's business card

The claim, signed by Tim A. Murphy of Leading Edge Partners, under assignment from Alice Ayala, is based a copy of Grant Deed in which Alice Garcia Ayala and Miguel Ayala are named grantees as joint tenants. Miguel Ayala died as established by a Death Certificate with a date of death of 2/14/2021 and his interest passed to Alice Garcia Ayala as surviving joint tenant, who then became sole owner. A Marriage Certificate of Alice Ruth Garcia and Miguel Angel Ayala evidenced Alice Garcia's name change to Alice Garcia Ayala. However, based on the Trustee's Deed Upon Sale, recorded in Fresno County on 3/5/2021 as document number 2021-0037685, to which the other claimant referred the AC/TTC, this claimant did not have title to the property at the time of the 2021 Tax Sale. The AC/TTC recommends that the claim be denied due to insufficient evidence.