

Attachment A
March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended
Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The excess proceeds are the remaining proceeds available from the 2016 Tax Sale that your Board approved on December 15, 2015, and which was conducted on March 4-7, 2016. Deeds to purchasers were recorded on April 26, 2016, and the period to claim excess proceeds ended one year later, on April 26, 2017, as provided by Revenue and Taxation Code section 4675. The Auditor-Controller/Treasurer-Tax Collector's office ("AC/TTC") now presents:

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

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

- A. First, lienholders of record prior to the April 26, 2016 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 26, 2016 recordation of the tax deed to the purchaser.

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

- 8 parcels had excess proceeds as a result of the March 4-7, 2016 tax sale without any claim for excess proceeds being submitted for the property, totaling \$46,196.14; and
- 12 parcels had claims submitted that either did not exhaust the excess proceeds or that are recommended for denial, totaling \$389,339.41

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

1. Tax Sale Item #83, APN 452-082-11.

The property sold for \$38,600.00 and resulted in excess proceeds of \$16,582.28. According to the County's internal property tax system ("property tax system"), at the time of the tax sale,

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

the property was assessed to: Farley Sayaseng and Binh Isaac Monesay. The AC/TTC received four claims for the excess proceeds.

- 1) **Ronald & Cheryl Browns** submitted a claim for \$16,582.28 as a lienholder. The claim is based on a Deed of Trust and Assignment of Rents recorded 4/21/05 in the amount of \$115,000.00 naming M/S Property Investment, a California General Partnership, as trustor and Ronald R. Browns and Sheryl L. Browns as beneficiaries. The California General Partnership M/S Property Investment is made up of Farley Sayaseng and Binh Monesay. Due to the last assessee being the partners of M/S Property Investment and the Deed of Trust naming M/S Property Investment as the trustor, the Deed of Trust is sufficient for this claim. By recording date, this claim is senior to the claim by the City of Fresno, and by statute it is higher priority than the claims by Found Extra Money, LLC and Farley Sayaseng. The AC/TTC recommends that all \$16,582.28 of the excess proceeds from this property be distributed to Ronald & Cheryl Browns.
- 2) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$8,495.24 as lienholder. The claim is based on a Notice of Special Assessment recorded on 9/23/2015 in the amount of \$8,495.24 naming Farley Sayaseng and Binh Monesay as liable owners. Due to the claimant's lien being included on the 2016-17 tax roll, and in the redemption amount for this property, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.
- 3) **Found Extra Money, LLC** submitted a claim for 30% (or \$4,974.68) as assignee of a titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 10/4/2016 from Farley Sayaseng to Found Extra Money, LLC in which Farley Sayaseng assigned 30% of his share of the excess proceeds and a Grant Deed recorded on 10/3/07 in which Farley Sayaseng and Binh Monesay are named as grantees. By statute this claim is lower priority to the claim by Ronald and Cheryl Browns, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay the claimant. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 4) **Farley Sayaseng** submitted a claim for 70% (or \$11,607.60) as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 10/4/2016 from Farley Sayaseng to Found Extra Money, LLC in which Farley Sayaseng assigned 30% of his share of the excess proceeds and a Grant Deed recorded on 10/3/07 in which Farley Sayaseng and Binh Monesay are named as assessee. By statute this claim is lower priority to the claim by Ronald and Cheryl Browns, which means that after granting that

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

claim as recommended, there are insufficient excess proceeds available to pay the claimant. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

2. Tax Sale Item #142, APN 326-131-60.

The property sold for \$247,877.00 and resulted in excess proceeds of \$213,710.25. According to the property tax system, at the time of the tax sale, the property was assessed to: Fitzalbert M & Dorothy L Marius. The AC/TTC received one claim for the excess proceeds.

- 1) **Fitzalbert M. Marius, Trustee** submitted a claim in the amount of \$213,710.25 as titleholder. The claim is based on a Grant Deed recorded on 8/18/1971 in which Fitzalbert M. Marius and Dorothy L. Marius are named as grantees and a Death Certificate for Dorothy Marius dated 9/17/2002. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$213,710.25 of the excess proceeds from this property be distributed to Fitzalbert M. Marius, Trustee.

3. Tax Sale Item #144, APN 140-120-06.

The property sold for \$31,300.00 and resulted in excess proceeds of \$29,685.22. According to the property tax system, at the time of the tax sale, the property was assessed to: Marie F Tygart and Leonard L Jensen, Trustee. The AC/TTC received one claim for the excess proceeds.

- 1) **Marie F. Tygart** submitted a claim for \$29,685.22 as titleholder. The claim is based on a Grant Deed recorded 7/19/2000, in which Leonard I. Jensen, trustee or his successor of the Jensen Irrevocable Trust is named assessee, a Death Certificate for Leonard Jensen dated 12/28/2015, a Death Certificate for Ruth Jensen dated 1/19/2007, and a copy of the Jensen Irrevocable Trust in which Marie F. Tygart and Glenn Jensen were each given a 50% interest in the property. There were no other claims for excess proceeds on this item. The AC/TTC recommends that 50% (or \$14,842.61) of the excess proceeds from this property be distributed to Marie F. Tygart.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$14,842.61 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

4. Tax Sale Item #185, APN 464-171-03.

The property sold for \$30,000.00 and resulted in excess proceeds of \$21,717.20. According to the property tax system, at the time of the tax sale, the property was assessed to: Darnell & Mary Packard. The AC/TTC received three claims for the excess proceeds.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$9,848.30 as lienholder. The claim is based on eleven Notices of Special Assessment recorded on 5/26/2009, 6/4/2010, 5/26/2011, 12/22/2011, 5/22/2012, 5/7/2013, 5/7/2013, 11/25/2013, 3/5/2014, 10/30/2014 and 3/3/2015, a Certificate of Existence of a Dangerous Building recorded on 11/30/2011, a Notice of Pending Administrative Action recorded on 10/9/2012, a Notice of Administrative Action to Demolish Dangerous Building recorded on 10/9/2012, and a Notice of Public Nuisance or Housing Violation Abatement Action recorded on 4/1/2014 totaling in the amount of \$9,848.30 and all specifying the parcel in question. Due to all but \$286.00 of the claimant's liens being included on the 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 2014-15, and 2015-2016 tax rolls, and therefore included in the redemption amount of the property, all but \$286.00 of the liens were satisfied at the time of the tax sale. The \$286.00 resulted from \$240.00 in release of lien recording fees and \$46.00 that was included in the Notice of Special Assessment recorded on 11/25/2013, but not included in the tax roll. The AC/TTC recommends that \$286.00 of the excess proceeds from this property be distributed to The City of Fresno, DARM – Code Enforcement Division.
- 2) **Fresno Canyon Springs**, through its attorney Steven Hrdlicka, submitted a claim for \$2,137.97 as Judgment Creditor. The claim documents did not include 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 party of interest and that the party 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 claim is based on a judgment filed on 2/10/2012 in the amount of \$1,504.52 naming Mary Helen Mora aka Mary Mora and Darnell Lamont Packard as judgment debtors. The claimant provided a copy of the document, an itemized statement with the claim, which includes 10% interest, calculated at the legal rate totaling \$2,137.97. The AC/TTC sent a letter to the claimant on 10/6/2017 requesting a recorded copy of the Judgment. No response was received from the claimant. Thus the AC/TTC recommends denying the claim due to insufficient evidence.
- 3) **Darnell & Mary Packard** submitted a claim for \$21,717.20 as titleholder. The claim is based on a Grant Deed recorded 3/6/2015, in which Darnell Packard and Mary Packard are named grantees. By statute the claimant has a lower priority than the claim by The City of Fresno. Because there are insufficient excess proceeds available to pay this claim in its entirety, the AC/TTC recommends that the balance of \$21,431.20 of the excess proceeds from this property be distributed to Darnell & Mary Packard.

5. Tax Sale Item #189, APN 467-030-29S.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The property sold for \$157,875.00 and resulted in excess proceeds of \$128,276.71. On September 28, 2016, however, the AC/TTC, with the consent of the tax-sale purchaser and County Counsel, as provided in Revenue and Taxation Code section 3731, recorded a "Rescission of Tax Deed to Purchase of Tax-Defaulted Property" (recorded document number 2016-0131792) to rescind this sale. According to the property tax system, at the time of the tax sale, the property was assessed to: Acrew Management LLC. The AC/TTC received one claim for the excess proceeds.

- 1) **Global Discoveries on behalf of Acrew Management, LLC** submitted a claim for \$128,276.71 as titleholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 1/3/2017 from Acrew Management, LLC to Global Discoveries, Ltd. and a Trustee's Deed recorded on 6/15/2011 in which Acrew Management, LLC is named grantee. There were no other claims for excess proceeds on this item. Due to the sale of this property being rescinded, however, there are no excess proceeds to be claimed. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

6. Tax Sale Item #261, APN 023-173-08.

The property sold for \$83,900.00 and resulted in excess proceeds of \$68,685.23. According to the property tax system, at the time of the tax sale, the property was assessed to: Jose J Rodriguez. The AC/TTC received one claim for the excess proceeds.

Global Discoveries on behalf of United Guaranty Residential Insurance Company of North Carolina submitted a claim for \$35,670.48 as lienholder. The claim is based on an Assignment of Rights to Claim Excess Proceeds dated 4/20/2016 from United Guaranty Residential Insurance Company of North Carolina to Global Discoveries, Ltd., a Deed of Trust recorded on 3/30/2006 in the amount of \$21,400.00 naming First Franklin as the lender and Jose J Rodriguez as Borrower, a document showing that United Guaranty Residential Insurance Company's Mortgage Identification Number is one and the same as the Mortgage Identification Number listed on the Deed of Trust, a copy (purporting to be a certified copy) of a Note and Security Agreement from debtor Jose J. Rodriguez to First Franklin for the principal amount of \$21,400 plus interest at the rate of 10.625% annually, an Assignment of Promissory Note from First Franklin to United Guaranty Residential insurance Company of North Carolina, an Affidavit of Lost Instrument stating that United Guaranty Residential Insurance Company of North Carolina is unable to locate the original Note, and a Statement of Amount Due and Owing stating that \$35,670.48 is outstanding. There were no other claims for excess proceeds on this item.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The AC/TTC recommends that \$35,670.48 of the excess proceeds from this property be distributed to Global Discoveries, Ltd.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$33,014.75 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

7. Tax Sale Item #268, APN 057-160-05.

The property sold for \$23,000.00 and resulted in excess proceeds of \$13,896.74. According to the property tax system, at the time of the tax sale, the property was assessed to: Steven Conner. The AC/TTC received one claim for the excess proceeds.

- 1) **Laton Community Services District** submitted a claim for \$751.72 as lienholder. The claim is based two Certificates of Lien recorded on 9/18/2007 and 10/8/2009 in the total amount of \$751.72 and both specifying the parcel in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$751.72 of the excess proceeds from this property be distributed to Laton Community Services District.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$13,145.02 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

8. Tax Sale Item #278, APN 118-550-46.

The property sold for \$6,400.00 and resulted in excess proceeds of \$4,802.60. According to the property tax system, at the time of the tax sale, the property was assessed to: Joanne V Crocker. The AC/TTC received one claim for the excess proceeds.

- 1) **Laura Wallace (formerly Crocker) as Trustee of The 2006 V. Joanne Crocker Trust** submitted a claim for \$4,802.60 as titleholder. The claim is based on a Trust Transfer Deed recorded on 1/17/2006 naming V. Joanne Crocker, as Trustee of the 2006 V. Joanne Crocker Trust dated January 11, 2006 as grantee, a Death Certificate for Joanne Vera Crocker dated 1/18/2013, which lists Laura Wallace as her daughter, and the Declaration of Trust for the 2006 V. Joanne Crocker Trust naming her daughter Laura Crocker as trustee. Probate Code section 16220 provides that a trustee has the power to collect, hold, and retain trust property received from any person until, in the judgment of the trustee, disposition of the property should be made. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$4,802.60 of the excess proceeds from this property be distributed to Laura Wallace as Trustee of The 2006 V. Joanne Crocker Trust.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

9. Tax Sale Item #281, APN 128-360-14.

The property sold for \$20,200.00 and resulted in excess proceeds of \$3,784.34. According to the property tax system, at the time of the tax sale, the property was assessed to: Ara John & Rita Jane Keledjian. The AC/TTC received one claim for the excess proceeds.

- 1) **Ara John & Rita Jane Keledjian** submitted a claim for \$3,784.34 as titleholder. The claim is based on a Grant Deed recorded 12/14/2005 naming Ara John Keledjian and Rita Jane Keledjian as joint tenants. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$3,784.34 of the excess proceeds from this property be distributed to Ara John & Rita Jane Keledjian.

10. Tax Sale Item #284, APN 140-290-49.

The property sold for \$38,200.00 and resulted in excess proceeds of \$31,920.25. According to the property tax system, at the time of the tax sale, the property was assessed to: Maude N Hancock. The AC/TTC received three claims for the excess proceeds.

- 1) **Global Discoveries on behalf of the heirs, successors in interest, and assigns of William Hancock** submitted a claim for \$15,960.13 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 9/30/16 from William Hancock to Global Discoveries, Ltd., which provides that it is "binding on all heirs, successors in interest, and assigns"; a September 20, 1957 decree of the Fresno County Superior Court assigning the estate of William Tell Hancock, who died on February 26, 1947, to Maude A. Hancock, which decree was recorded in the office of the Fresno County Recorder on December 3, 1957; an April 9, 1991 Will of Maude Hancock giving an undivided one-half interest of the parcel in question (namely, 32705 Sycamore Road, Tollhouse, California) to William Hancock, if he survived her by 60 days, a Death Certificate for Maude Hancock showing her death on 5/14/1993. On 4/13/2018 the AC/TTC was notified of William Hancock's death by submission of Death Certificate, which means he survived Maude Hancock by more than 60 days, and that, under the 9/30/16 assignment from William Hancock, the claim now belongs entirely to Global Discoveries. The AC/TTC recommends that 50% (or \$15,960.13) of the excess proceeds from this property be distributed to Global Discoveries, Ltd.
- 2) **Leroy Richarte** submitted a claim for \$31,920.25 as titleholder. The claim is based on a Will of Maude Hancock giving an undivided one-half interest of the parcel in question (namely, 32705 Sycamore Road, Tollhouse, California) to Leroy Benjamin Richarte, if he survived her by 60 days; and a Death Certificate for Maude Hancock showing her death on 5/14/1993, which means the claimant has survived Maude Hancock by more than 60

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

days. The AC/TTC recommends that of 50% (or \$15,960.12) of the excess proceeds from this property be distributed to Leroy Richarte.

- 3) **Veda L. Lee** submitted a claim for \$5,000.00 as titleholder. The claim is based on the Will of Maude Hancock declaring an undivided one-half interest of the parcel in question to Bernice Coleman (mother of claimant) as contingent beneficiary if William Hancock did not survive Maude Hancock for sixty days; a Death Certificate for Maude Hancock showing her death on 5/14/1993; and a Death Certificate for Bernice Coleman dated 5/5/2008. Due to the fact that William Hancock survived Maude Hancock for more than sixty days, as discussed above for the first claim on this item, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

11. Tax Sale Item #293, APN 195-190-18.

The property sold for \$14,200.00 and resulted in excess proceeds of \$8,465.34. According to the property tax system, at the time of the tax sale, the property was assessed to: Lee R Vaught. The AC/TTC received three claims for the excess proceeds.

- 1) **Found Extra Money, LLC** submitted a claim for 30% of \$10,900.00 (or \$3,270.00) as assignee. The claim is based on an Assignment of Rights to Collect Excess Proceeds dated 9/25/2016 from Sheri Vaught and Victoria Rapp to Found Extra Money, LLC.; a Grant Deed recorded on 4/30/2001 naming Lee R. Vaught as Grantee; a Death Certificate for Lee Robert Vaught dated 1/29/2008; an Affidavit for Collection of Personal Property of the decedent Lee Robert Vaught under Probate Code section 13100 et seq., signed by Sheri Vaught and naming both Sheri Vaught and Victoria Rapp (Vaught) as the only successors of the decedent; Birth Certificates of Sherry Lynn Vaught and Victoria Leigh Vaught identifying their father as Lee Robert Vaught; a March 7, 1966 Affidavit to Correct a Record, from the records of the County of Santa Clara, showing that the name "Sherry Lynn Vaught" was misspelled on the birth certificate and should have said "Sheri Lynne Vaught"; a Declaration of One and the Same Person(s) stating that "Sheri L. Vaught" is the same person as "Sheri Lynne Vaught"; and State of Nevada Marriage Certificate, recorded in the office of the Washoe County Recorder for the marriage of Victoria Leigh Rapp (with the same birthdate as the birth certificate for Victoria Leigh Vaught) to Raymond Ronald Rapp on September 26, 2009. Those documents establish the rights of Sheri Vaught and Victoria Rapp (Vaught) to collect excess proceeds from the sale of this property, half to each, and show that they assigned 30% of that right to the claimant Found Extra Money. The AC/TTC recommends

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

that 30% (or \$2,539.60) of the excess proceeds from this property be distributed to Found Extra Money, LLC.

- 2) **Sheri Vaught** submitted a claim for 35% of \$10,900.00 (or \$3,815.00) as titleholder. The claim is based on the same documents listed above for the first claim on this item. Those documents establish the rights of Sheri Vaught and Victoria Rapp (Vaught) to collect excess proceeds from the sale of this property, half to each, and show that they assigned 30% of that right to the claimant Found Extra Money, leaving 35% for each of them. The AC/TTC recommends that 35% (or \$2,962.87) of the excess proceeds from this property be distributed to Sheri Vaught.
- 3) **Victoria Rapp** submitted a claim for 35% of \$10,900.00 (or \$3,815.00) as titleholder. The claim is based on the same documents listed above for the first claim on this item. Those documents establish the rights of Sheri Vaught and Victoria Rapp (Vaught) to collect excess proceeds from the sale of this property, half to each, and show that they assigned 30% of that right to the claimant Found Extra Money, leaving 35% for each of them. The AC/TTC recommends that 35% (or \$2,962.87) of the excess proceeds from this property be distributed to Victoria Rapp.

12. Tax Sale Item #296, APN 312-400-27.

The property sold for \$52,900.00 and resulted in excess proceeds of \$38,240.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Edward J Studer. The AC/TTC received one claim for the excess proceeds.

- 1) **State of California – Franchise Tax Board (FTB)** submitted a claim for \$3,959.08 as lienholder. The claim is based on an Order to Withhold Personal Income Tax dated 7/6/2016 in the amount of \$2,309.71 assessed to Edward J. Studer. The claimant provided a copy of the Order to Withhold and an itemized statement of penalties, interest and fees with the claim. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Mr. Studer if he had a successful claim for excess proceeds. Mr. Studer did not claim any excess proceeds from this sale, however, and for that reason the AC/TTC recommends denying the claim.

Only one claim for excess proceeds was submitted, but the AC/TTC is recommending denial of that claim. Upon denial of that claim as recommended, the remaining balance of \$38,240.66 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

13. Tax Sale Item #306, APN 370-232-17.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The property sold for \$18,100.00 and resulted in excess proceeds of \$15,087.44. According to the property tax system, at the time of the tax sale, the property was assessed to: Reyna Ramirez and Reyna Ramirez. The AC/TTC received one claim for the excess proceeds.

- 1) **Reyna Ramirez** submitted a claim for \$15,780.65 as titleholder. The claim is based on a Grant Deed recorded on 2/7/2002 naming Reyna Ramirez as grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$15,087.44 of the excess proceeds from this property be distributed to Reyna Ramirez.

14. Tax Sale Item #321, APN 435-294-01.

The property sold for \$104,500.00 and resulted in excess proceeds of \$88,783.30. According to the property tax system, at the time of the tax sale, the property was assessed to: Angelina Patricia Rossi Garcia. The AC/TTC received one claim for the excess proceeds.

- 1) **Angelina Patricia Rossi Garcia** submitted a claim for \$88,783.30 as titleholder. The claim is based on a Quitclaim Deed recorded on 4/1/1992 naming Angelina Patricia Rossi Garcia as grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$88,783.30 of the excess proceeds from this property be distributed to Angelina Patricia Rossi Garcia.

15. Tax Sale Item #322, APN 437-370-10.

The property sold for \$30,001.00 and resulted in excess proceeds of \$23,712.29. According to the property tax system, at the time of the tax sale, the property was assessed to: Mission Court Association. The AC/TTC received one claim for the excess proceeds.

- 1) **US Bank National Association** submitted a claim for \$23,712.29 as lienholder. The claim is based on a Deed of Trust recorded on 12/27/2006 naming Rodolfo Vallejo and Sylvia Vallejo as trustor and AMC Mortgage Services Inc. as beneficiary in the amount of \$106,783.00. There were no other claims for excess proceeds on this item. Due to a Trustee's Deed Upon Sale recorded on 7/19/2013 naming Mission Court Association aka Garden Gate Homeowners Association as grantee, the claimant had no interest in the property at the time of the tax sale. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted, but the AC/TTC is recommending denial of that claim. Upon denial of that claim as recommended, the remaining balance of \$23,712.29 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

16. Tax Sale Item #325, APN 445-224-13.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The property sold for \$100,600.00 and resulted in excess proceeds of \$95,130.85. According to the property tax system, at the time of the tax sale, the property was assessed to: Joseph T Padilla. The AC/TTC received three claims for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$916.14 as lienholder. The claim is based on two recorded Notices of Special Assessment recorded 9/23/2015 and 5/2/2016 totaling \$916.14 naming Joseph T. Padilla as assessee. Due to the claimant's liens being included on the 2016-17 tax roll, and in the redemption amount for this property, the liens were satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.
- 2) **Global Discoveries on behalf of Torianne Miller** submitted a claim for \$95,900.00 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 5/25/2016 from Danise Miller "as legal guardian" of Torianne Miller to Global Discoveries Ltd.; a Grant Deed recorded on 3/31/1955 naming Joseph Trinidad Padilla and Wanda I. Padilla as joint tenants; a Birth Certificate showing a 5/12/2000 date of birth for Torianne Miller a Death Certificate for Joseph Thomas Padilla showing a 10/14/2007 date of death; an October 17, 2007 declaration of attorney Michael E. Graham in the Nevada County Superior Court matter of the estate of Tom Miller, a.k.a Joseph Thomas Padilla; a Death Certificate for Wanda Imogene Nowell showing a 11/5/2007 date of death; and a Death Certificate for Joseph Trinidad Padilla showing a 7/19/2014 date of death; a June 30, 2008 order of the Nevada County Superior Court terminating the administration of the estate of Tom Miller, a.k.a. Joseph Thomas Padilla; an Affidavit for Collection of Personal Property under California Probate Code §§ 13100-13106, signed by Danise Miller; and an Affidavit of Danise Miller stating that "Torianna Marie Miller is the only surviving biological grand-daughter to Joseph T. Padilla." Although the claimant represents Danise Miller as the "legal guardian" of Torianne Miller, in both the Assignment of Right to Collect Excess Proceeds and the Affidavit for Collection of Personal Property, the claimant did not present any documentation of a guardianship, either of the estate or of the person; it appears from the documents submitted by the claimant that Danise Miller is the mother of Torianne Miller. A parent may contract on behalf of her child. (*Hohe v. San Diego Unified School District* (1990) 224 Cal.App.3d 1559, 1565.) The AC/TTC recommends that all \$95,130.85 of the excess proceeds from this property be distributed to Global Discoveries, Ltd.
- 3) **Robin Hood Recovery on behalf of Marshall Padilla** submitted a claim for \$95,130.85 as titleholder. The claim is based on an Affidavit under Probate Code section 13100 et seq. by Marshall Padilla, brother to Joseph Trinidad Padilla, and a Death Certificate for

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

Joseph Trinidad Padilla dated 7/19/2014. The Affidavit declares that “no other person has a superior right to the interest of the decedent in the described property.” Due to the competing claimant by Global Discoveries Ltd., the County has actual notice that a superior statutory heir exists, namely Torianne Miller, who is the daughter of Joseph Trinidad Padilla, as discussed above. (See Prob. Code, §§ 13101, subd. (a)(8)(A), 13006, subd. (b), 6402, subds. (a) & (c).) Under *Mautner v. Peralta* (1989) 215 Cal.App.3d 796, the County may not ignore that information, which causes this claim to be deficient. The AC/TTC recommends denying the claim due to insufficient evidence.

17. Tax Sale Item #331, APN 452-164-06.

The property sold for \$43,000.00 and resulted in excess proceeds of \$2,516.87. According to the property tax system, at the time of the tax sale, the property was assessed to: Martin & Maria G Garcia. The AC/TTC received one claim for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim in the amount of \$5,331.60 as lienholder. The Claim is based on two Notices of Special Assessment recorded on 9/23/2015 and 3/2/2016, a Notice of Public Nuisance recorded on 6/3/2010 and a Notice of Lien recorded on 9/23/2015. All liens named Martin & Maria G Garcia as liable owner and together they totaled the amount of \$5,331.60. There were no other claims for excess proceeds on this item. Due to all but \$2,120.00 of the claimant’s liens being included on the 2016-17 tax roll, and in the redemption amount for this property, all but \$2,120.00 of the liens were satisfied at the time of the tax sale. The \$2,120.00 was included in the Notice of Special Assessment recorded on 9/23/2015, but was not included in the tax roll. The AC/TTC recommends that \$2,120.00 of the excess proceeds from this property be distributed to The City of Fresno, DARM – Code Enforcement Division.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$396.87 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

18. Tax Sale Item #332, APN 452-182-12.

The property sold for \$65,100.00 and resulted in excess proceeds of \$44,086.57. According to the property tax system, at the time of the tax sale, the property was assessed to: Telitha Inc. The AC/TTC received one claim for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$260.00 as lienholder. The claim is based on a Notice of Special Assessment recorded 9/23/2015 in the amount of \$260.00 and naming Telitha Inc. as property owner. Due to the

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

claimant's lien being included on the 2016-17 tax roll, and in the redemption amount for this property, the lien was satisfied at the time of the tax sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

Only one claim for excess proceeds was submitted, but the AC/TTC recommends denial of that claim. Upon denial of that claim as recommended, the remaining balance of \$44,086.57 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

19. Tax Sale Item #338, APN 456-164-01.

The property sold for \$120,200.00 and resulted in excess proceeds of \$107,151.17. According to the property tax system, at the time of the tax sale, the property was assessed to: Federal Home Loan Mortgage Corporation. The AC/TTC received one claim for the excess proceeds.

- 1) **Fresno County Public Works & Planning** submitted a claim in the amount of \$9,200.00 as lienholder. The Claim is based on a Notice of Violation recorded on 7/14/2011 naming Federal Home Loan Mortgage Corporation as liable owners. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$9,200.00 of the excess proceeds from this property be distributed to Fresno County Public Works & Planning.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$97,951.17 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

20. Tax Sale Item #347, APN 460-051-16.

The property sold for \$56,300.00 and resulted in excess proceeds of \$44,343.76. According to the property tax system, at the time of the tax sale, the property was assessed to: Eleazar Jimenez. The AC/TTC received two claims for the excess proceeds.

- 1) **Found Extra Money, LLC** submitted a claim for 30% (or \$13,303.13) of the excess proceeds as assignee. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 10/20/2016 in which Eleazar Jimenez assigned 30% of the total excess proceeds to Found Extra Money, LLC and a Grant Deed recorded on 5/15/2000 naming Eleazar Jimenez as grantee. The claimant is equal in priority to the following claim by Eleazar Jimenez. The AC/TTC recommends that 30% (or \$13,303.13) of the excess proceeds from this property be distributed to Found Extra Money, LLC.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

- 2) **Eleazar Jimenez** submitted a claim for 70% (or \$31,040.63) of the excess proceeds as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 10/20/2016 in which Eleazar Jimenez assigned 30% of the total excess proceeds to Found Extra Money, LLC and a Grant Deed recorded on 5/15/2000 naming Eleazar Jimenez as grantee. The claimant is equal in priority to the previous claim by Found Extra Money, LLC. The AC/TTC recommends that 70% (or \$31,040.63) of the excess proceeds from this property be distributed to Eleazar Jimenez.

21. Tax Sale Item #352, APN 461-171-26.

The property sold for \$90,200.00 and resulted in excess proceeds of \$73,912.91. According to the property tax system, at the time of the tax sale, the property was assessed to: Helen and Carolyn Gomez. The AC/TTC received two claims for the excess proceeds.

- 1) **Global Discoveries on behalf of Helen Gomez** submitted a claim for \$36,956.45 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 1/16/2017 from Helen Gomez to Global Discoveries Ltd. and a Grant Deed recorded on 9/23/2005 naming Helen Gomez and Carolyn Gomez as joint tenants. The claimant is equal in priority to the following claim by Global Discoveries. The AC/TTC recommends that \$36,956.45 of excess proceeds be distributed to Global Discoveries Ltd.
- 2) **Global Discoveries on behalf of Carolyn Gomez** submitted a claim for \$36,956.45 as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 1/16/2017 from Carolyn Gomez to Global Discoveries Ltd. and a Grant Deed recorded on 9/23/2005 naming Helen Gomez and Carolyn Gomez as joint tenants. The claimant is equal in priority to the previous claim by Global Discoveries. The AC/TTC recommends that the remaining \$36,956.46 of excess proceeds be distributed to Global Discoveries Ltd.

22. Tax Sale Item #353, APN 461-264-16.

The property sold for \$50,250.00 and resulted in excess proceeds of \$2,208.03. According to the property tax system, at the time of the tax sale, the property was assessed to: Roberto M Acosta. The AC/TTC received one claim for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$6,186.78 as lienholder. The claim is based on two Notices of Special Assessment dated 9/23/2015 and 3/2/2016 and a Notice of Public Nuisance recorded 12/29/2015 all naming Roberto M Acosta as property owner. Due to \$5,776.78 of the claimant's liens being included on the 2016-17 tax roll, and in the redemption amount for this property, \$5,776.78 of the

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

claimant's liens were satisfied at the time of the tax sale. The \$410.00 Notice of Public Nuisance, which was recorded on 12/29/2015, was not included in the tax roll. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$410.00 of the excess proceeds from this property be distributed to The City of Fresno, DARM – Code Enforcement Division.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$1,798.03 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

23. Tax Sale Item #357, APN 464-151-23.

The property sold for \$32,100.00 and resulted in excess proceeds of \$11,890.73. According to the property tax system, at the time of the tax sale, the property was assessed to: Annie May McDonald. The AC/TTC received two claims for the excess proceeds.

- 1) **The City of Fresno – Housing Division** submitted a claim for \$14,678.00 as Lienholder. The claim is based on a Deed of Trust and Assignment of Rents recorded on 6/6/1983 in the amount of \$15,400.00 naming Annie May McDonald as Trustor and the City of Fresno as beneficiary, a Note Secured by Deed of Trust, and a loan history report showing an ending balance of \$14,678.00. By recording date, this claim is senior to the claim by The City of Fresno, DARM – Code Enforcement Division. The AC/TTC recommends that the all \$11,890.73 of the excess proceeds from this property be distributed to The City of Fresno.
- 2) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$4,315.00 as lienholder. The claim is based on a Notice of Lien recorded 9/23/2015 in the amount of \$4,255.00 and a Notice of Public Nuisance recorded 6/22/2011 both naming Annie May McDonald as liable owner. By recording date, this claim is junior to the claim by The City of Fresno – Housing Division. Due to the claimant's liens being included on the 2016-17 tax roll, and in the redemption amount for this property, the liens were satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

24. Tax Sale Item #364, APN 468-470-26.

The property sold for \$41,100.00 and resulted in excess proceeds of \$35,105.92. According to the property tax system, at the time of the tax sale, the property was assessed to: Somphone Phaphol. The AC/TTC received two claims for the excess proceeds.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

- 1) **Found Extra Money, LLC** submitted a claim for 30% (or \$10,531.78) as assignee. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 9/8/2016 from Somphone Phaphol to Found Extra Money, LLC in which Somphone Phaphol assigned 30% of his share of the excess proceeds and a Grant Deed recorded on 4/13/2005 naming Somphone Phaphol as grantee. The claimant is equal in priority to the following claim by Somphone Phaphol. The AC/TTC recommends that \$10,531.78 of the excess proceeds from this property be distributed to Found Extra Money, LLC.
- 2) **Somphone Phaphol** submitted a claim for 70% (or \$24,574.14) as titleholder. The claim is based on an Assignment of Right to Collect Excess Proceeds dated 9/8/2016 from Somphone Phaphol to Found Extra Money, LLC in which Somphone Phaphol assigned 30% of his share of the excess proceeds and a Grant Deed recorded on 4/13/2005 naming Somphone Phaphol as grantee. The claimant is equal in priority to the previous claim by Found Extra Money, LLC. The AC/TTC recommends that \$24,574.14 of the excess proceeds from this property be distributed to Somphone Phaphol.

25. Tax Sale Item #374, APN 472-440-89.

The property sold for \$55,875.00 and resulted in excess proceeds of \$49,238.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Hilario Reyes & Adriana Cervantes. The AC/TTC received three claims for the excess proceeds.

- 1) **James Salven** submitted a claim for \$49,238.66 as titleholder. The claim is based on a Chapter 7 Bankruptcy case number 13-15034-A-7, in the United States Bankruptcy Court for the Eastern District of California, filed 7/24/2013, reopened 7/7/2017, naming Hilario Negrete and Adriana Cervantes as debtors and James Salven as successor trustee. Based on the bankruptcy case being reopened this claim is senior to the claim by La Hacienda Condominiums and by statute it has a higher priority than the claim by Adriana Cervantes & Hilario Reyes. The AC/TTC recommends that all \$49,238.66 of the excess proceeds from this property be distributed to James Salven as bankruptcy trustee.
- 2) **La Hacienda Condominiums**, through its attorney Steven Hrdlicka, submitted a claim for \$10,853.34 as lienholder. The claim documents did not include 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 party of interest and that the party 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 claim is based on a Notice of Delinquent Assessment Lien recorded 1/23/2015 in the amount of \$5,480.42 and naming Adriana Cervantes as liable owner. The claimant provided an itemized statement, which includes monthly

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

administrative fees, attorney fees and 12% interest calculated at the legal rate totaling \$10,853.34. Due to the bankruptcy case presented by competing claimant James Salven (see the discussion above) and whereas creditors must handle their claims within that bankruptcy case, the AC/TTC recommends denying the claim due to the claim being satisfied by other means, namely that it is subject to the jurisdiction of the bankruptcy court.

- 3) **Adriana Cervantes & Hilario Reyes** submitted a claim for \$49,239.66 as titleholder. The claim is based on a Grant Deed recorded 10/5/2005. Due to Bankruptcy case number 13-15034-A-7 being re-opened provided by competing claimant James Salven, successor bankruptcy trustee, the AC/TTC recommends denying the claim due to the claim being satisfied by other means, namely that it is subject to the jurisdiction of the bankruptcy court.

26. Tax Sale Item #376, APN 479-154-08.

The property sold for \$40,500.00 and resulted in excess proceeds of \$16,447.58. According to the property tax system, at the time of the tax sale, the property was assessed to: Jim Xa Vang. The AC/TTC received one claim for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$22,028.82 as lienholder. The claim is based on two Notices of Lien recorded 10/30/2014 and 3/3/2015, and three Notices of Special Assessment recorded 9/23/2015, 3/2/2016, and 9/16/2016 totaling in the amount of \$22,028.82 and all naming Jim Xa Vang as liable owner. Due to \$19,528.74 of the claimant's liens being included on the 2016-17 and 2017-18 tax roll, and in the redemption amount for this property, \$19,528.74 of the claimant's liens were satisfied at the time of the tax sale. The \$2,500.08 Notice of Special Assessment, which was recorded on 9/16/2016, was not included in the tax roll and therefore not included in the redemption amount for this property. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$2,500.08 of the excess proceeds from this property be distributed to City of Fresno – Code Enforcement Division.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$13,947.50 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

27. Tax Sale Item #378, APN 478-171-26.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

The property sold for \$47,100.00 and resulted in excess proceeds of \$15,424.17. According to the property tax system, at the time of the tax sale, the property was assessed to: Hilaria Eufasio Villegas. The AC/TTC received two claims for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim in the amount of \$2,887.67 as lienholder. The claim is based on two Notices of Public Nuisance recorded 11/3/2010 and 4/3/2012 totaling in an amount of \$1,106.00 and naming Hilaria Eufasio Villegas as liable owner, and a Notice of Special Assessment recorded on 9/23/2015 in the amount of \$1,781.67 naming Hilaria Eufasio Villegas as liable owner. Due to the Notices of Special Assessment being included on the 2016-17 tax roll, and in the redemption amount for this property, \$1,781.67 of the claimant's liens were satisfied at the time of the tax sale. The two Notices of Public Nuisance, which were recorded on 11/3/2010 and 4/3/2012 and totaled \$1,106.00, were not included in the tax roll and therefore not included in the redemption amount for this property. By recording date, this claim is senior to the claim by CACH, LLC. The AC/TTC recommends that \$1,106.00 of the excess proceeds from this property be distributed to The City of Fresno, DARM – Code Enforcement Division.
- 2) **CACH, LLC**, through its attorney Gloria Zarco, submitted a claim for \$11,555.51 as judgment creditor. The claim documents did not include 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 party of interest and that the party 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 claim is based on an Abstract of Judgment recorded 12/10/2012 in the amount of \$7,791.14 naming Hilaria Eufasio Villegas as judgment debtor and CACH, LLC as judgment creditor. By recording date, this claim is junior to the claim by The City of Fresno, DARM – Code Enforcement Division. Because the claimant was only able to substantiate their lien amount by submission of the Abstract of Judgment listed above, the AC/TTC recommends that only \$7,791.14 of the excess proceeds from this property be distributed to CACH, LLC.

Two claims for excess proceeds were submitted. Upon approval of those claims as recommended, the remaining balance of \$6,527.03 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

28. Tax Sale Item #396, APN 510-060-30.

The property sold for \$99,450.00 and resulted in excess proceeds of \$89,622.77. According to the property tax system, at the time of the tax sale, the property was assessed to: Rosa Vasquez Life Estate. The AC/TTC received eight claims for the excess proceeds.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

Please note that several claimants for the excess proceeds from this property submitted documents that were relevant to other claimants' claims. To ensure that everyone is treated fairly, the AC/TTC has reviewed and considered all documents relevant to each claim, without regard to which claimant submitted the documents.

- 1) **Global Discoveries on behalf of Christopher Steve Navarro, Raymond Richard Navarro Jr., and Patricia Anne Reyes ("Navarro Claimants")** submitted three related claims for \$7,468.56 (in the total amount of \$22,405.69) as titleholders. The claims are based on: an Assignment of Right to Collect Excess Proceeds dated 12/15/2016 from Christopher Steve Navarro to Global Discoveries, an Assignment of Right to Collect Excess Proceeds dated 2/7/2017 from Raymond Richard Navarro, Jr. to Global Discoveries, and an Assignment of Right to Collect Excess Proceeds dated 1/27/2017 from Patricia Anne Reyes to Global Discoveries, each claiming \$7,468.56 (in the total amount of \$22,405.69); two Grant Deeds recorded on 1/11/1978 and 1/31/1978 (with a corrected description), each naming Sally V. Sanchez, Lupe V. Vareia, Lena V. Florez, and Angelina V. Navarro ("a Married Woman as her separate property") as grantees, each to one-quarter ownership, without providing for joint tenancy, of the property, but reserving a life estate for grantors Rafael Vasquez and Rosa Vasquez; three Birth Certificates showing that Raymond Richard Navarro, Jr., Christopher Steve Navarro, and Patricia Anne Navarro are the children of Angelina Vasquez Navarro; a Death Certificate for Angelina Navarro showing a 3/23/1987 date of death; a marriage certificate for the 5/26/1984 marriage of Mario Frank Reyes to Patricia Anne Navarro (showing for her the same birthdate and parents as on her birth certificate); an Affidavit of Christopher Steve Navarro averring that he is "a surviving biological issue to Angelina V. Navarro"; an Affidavit of Raymond Richard Navarro, Jr. averring that his "a surviving biological issue to Angelina V. Navarro"; an Affidavit of Patricia Anne Reyes averring that she is "a surviving biological issue of Angelina V. Navarro"; and an Affidavit for Collection of Personal Property under California Probate Code §§ 13100-13106, signed by and naming Christopher Steve Navarro, Raymond Richard Navarro, Jr., and Patricia Anne Reyes as the only successors of the decedent Angelina Navarro and identifying the property of the decedent as the excess proceeds from this property. Other claimants (Richard E. Sanchez, Cynthia R. Crossley, Randy R. Sanchez, and Paul John Sanchez, discussed below), submitted Death Certificates for Rafael Vasquez, showing a 6/29/1987 date of death, and Rosa Vasquez, showing a 6/7/1998 date of death, which establishes that their life estates were terminated at the time of the tax sale. Because the 1978 deed to Angelina V. Navarro and the three others did not specify that they held as joint tenants or for partnership purposes, the legal presumption is that they held the property as tenants in common. (Civ. Code, § 686.) When Angelina V. Navarro died, because she left

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

more than one living child (namely, the three claimants), one-third of her interest in the property as tenant in common passed to her husband Raymond Navarro, Sr. (Prob. Code, § 6401, subd. (c)(3)(A).) The claimants did not submit an affidavit stating that they are entitled to collect as heirs of Raymond Navarro, Sr. Thus, two-thirds of Angelina V. Navarro's one-quarter interest in the property, or one-sixth of the property, passed to the claimants. Thus, each of the three claimants is entitled, according to the Affidavit for Collection of Personal Property, to one-third of one-sixth of the excess proceeds. One-sixth of the excess proceeds is \$14,937.12, and one-third of that amount is \$4,979.04. The claimants are equal in statute and senior in priority to the competing claims. The AC/TTC recommends that one-sixth (or \$14,937.12) of the excess proceeds from this property be distributed to Global Discoveries Ltd., in the amounts of \$4,979.04 for each of the three claimants (in the total amount of \$14,937.12).

- 2) **Global Discoveries on behalf of Ronald Flores and David Flores** submitted two related claims for \$11,268.75 (in the total amount of \$22,537.50) as titleholders. The claims are based on: an Assignment of Right to Collect Excess Proceeds dated 5/3/2016 from Ronald Flores to Global Discoveries, and an Assignment of Right to Collect Excess Proceeds dated 5/6/2016 from David Flores to Global Discoveries, each claiming \$11,268.75 (in the total amount of \$22,537.50); a Grant Deed recorded on 1/11/1978 and 1/31/1978 (with a corrected description), each naming Sally V. Sanchez, Lupe V. Vareia, Angelina V. Navarro, and Lena V. Florez ("a Married Woman as her separate property") as grantees, each to one-quarter ownership, without providing for joint tenancy, of the property, but reserving a life estate for grantors Rafael Vasquez and Rosa Vasquez; a Death Certificate for Adeline Rose Flores showing a 12/8/2007 date of death; a Birth Certificate showing that Ronald Rudolph Flores is the son of Aleline Rose Vasquez; a Birth Certificate showing that David Michael Flores is the sons of Adoline Rose Vasquez; an Affidavit of Ronald Flores averring that he is "a surviving biological issue to Lena V. Florez," that "Lena V. Florez" was misspelled on the 1978 Grant Deed and her last name should have been spelled "Flores," that Lena V. Flores is one and the same person as Adeline Rose Flores and Adeline Rose Vasquez, that "Lena" is a nickname for "Adeline," that the spelling of "Aleline Rose Vasquez" on the affiant's birth certificate was a typographical error and should have been spelled "Adeline Rose Vasquez," and that the affiant Ronald Flores is one and the same person as Ronald Rudolph Flores; an Affidavit of David Flores averring that he is "a surviving biological issue to Lena V. Florez," that "Lena V. Florez" was misspelled on the 1978 Grant Deed and her last name should have been spelled "Flores," that Lena V. Flores is one and the same person as Adeline Rose Flores and Adeline Ros Vasquez, that "Lena" is a nickname for "Adeline," that the spelling of "Adoline Rose Vasquez" on the affiant's birth

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

certificate was a typographical error and should have been spelled “Adeline Rose Vasquez,” and that the affiant David Flores is one and the same person as David Michael Flores; and an Affidavit for Collection of Personal Property Under California Probate Code §§ 13100-13106, signed by and naming David Flores and Ronald Flores as the only successors to Lena V. Florez and identifying the property of the decedent as the excess proceeds from this property. Other claimants (Richard E. Sanchez, Cynthia R. Crossley, Randy R. Sanchez, and Paul John Sanchez, discussed below) submitted a Grant Deed signed on 8/7/1987 and recorded 8/11/1987 by which Sally V. Sanchez, Lupe V. Vareia, and Lena V. Florez granted their interest (subject to the life estate retained by the grantors under the 1978 deed) to Sally V. Sanchez, Lupe V. Vareia, Lena V. Florez, Ralph S. Vasquez, Richard Navarro, Steven Navarro, and Patricia Reyes, as grantees, without providing for joint tenancy, and thus each taking one-seventh as tenants in common (Civ. Code, § 686); and Death Certificates for Rafael Vasquez, showing a 6/29/1987 date of death, and Rosa Vasquez, showing a 6/7/1998 date of death, which establishes that their life estates were terminated at the time of the tax sale. But the interest granted under the 1987 deed was only three-quarters of the property (subject to the life estate of Rosa Vasquez), because Angelina V. Navarro, although she was named as a grantor, had already died before the 1987 Grant Deed was signed, and she did not sign the Grant Deed, and her interest passed as discussed above. Thus, the interest taken by each grantee under the 1987 Grant Deed was one-seventh of three-quarters of the property, or 3/28 each. The claimants are equal in statute, junior in priority to the claims of the Navarro Claimants, and senior in priority to the other competing claims. The AC/TTC recommends that 6/28 (or \$19,204.88) of the excess proceeds from this property be distributed to Global Discoveries Ltd., in the amounts of \$9,602.44 for each of the two claimants (in the total amount of \$19,204.88).

- 3) **Albert Varela** submitted a claim for \$11,202.84 as titleholder. The claim is based on an Affidavit of Death for Distribution of Decedent’s property; a Grant Deed recorded on 1/11/1978 naming Sally V. Sanchez, Lupe V. Vareia, Angelina V. Navarro, and Lena V. Florez as grantees, each to one-quarter ownership, without providing for joint tenancy, of the property; a Certificate of Death for Lupe Varela, showing a 3/7/2000 date of death; and a birth certificate for Albert Varela, born on 3/25/1960. Due to the Affidavit of Death for Distribution of Decedent’s Property not being in compliance with Probate Code section 13100, the AC/TTC recommends denying this claim due to insufficient evidence.
- 4) **Barbara Amparano** submitted a claim for \$11,202.84 as titleholder. The claim is based on an Affidavit of Death for Distribution of Decedent’s Property; a Grant Deed recorded on 1/11/1978 naming Sally V. Sanchez, Lupe V. Vareia, Angelina V. Navarro, and Lena V.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

Florez as grantees, each to one-quarter ownership, without providing for joint tenancy, of the property; a Certificate of Death for Lupe Varela, showing a 3/7/2000 date of death; a marriage license for the 6/10/1948 wedding of Albert Varela and Lupe Vasquez; a marriage certificate for the 6/16/1973 wedding of Manuel Jesse Amparano and Barbara Margaret Varela; and a Birth Certificate for Alberta Varela, born on 6/5/1948. Due to the Affidavit of Death for Distribution of Decedent's Property not being in compliance with Probate Code section 13100, the AC/TTC recommends denying this claim due to insufficient evidence.

- 5) **Richard Edward Sanchez, Cynthia Rose Crossley, Randy Rudolf Sanchez, and Paul John Sanchez** together submitted claims for \$5,634.38 each as titleholders. The claims are based on a Grant Deed recorded on 1/31/1978 naming Sally V. Sanchez, Lupe V. Vareia, Angelina V. Navarro, and Lena V. Florez as grantees, each to one-quarter ownership, without providing for joint tenancy, of the property; a Grant Deed signed on 8/7/1987 and recorded 8/11/1987 by which Sally V. Sanchez, Lupe V. Vareia, and Lena V. Florez granted their interest (subject to the life estate retained by the grantors under the 1978 deed) to Sally V. Sanchez, Lupe V. Vareia, Lena V. Florez, Ralph S. Vasquez, Richard Navarro, Steven Navarro, and Patricia Reyes, as grantees, without providing for joint tenancy, and thus each taking one-seventh as tenants in common (Civ. Code, § 686); and Death Certificates for Rafael Vasquez, showing a 6/29/1987 date of death, and Rosa Vasquez, showing a 6/7/1998 date of death, which establishes that their life estates were terminated at the time of the tax sale. The claimants submitted a Declaration Under Penalty of Perjury Pursuant to California Probate Code Section 13100 for Collection of Personal Property of Deceased Not Exceeding \$150,000.00 in Value stating that they are the grandchildren and successors of the property of Rosa Vasquez. Because Rosa Vasquez, after the 1978 deed, only had a life estate in the property, her death in 1998 terminated her interest in the property, which means that she left no interest for the claimants to collect. For that reason, the AC/TTC recommends denying these claims due to insufficient evidence.

Eight claims for excess proceeds were submitted. Upon approval of those claims as recommended, the remaining balance of \$55,480.77 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

29. Tax Sale Item #402, APN 452-293-17.

The property sold for \$28,000.00 and resulted in excess proceeds of \$13,180.83. According to the property tax system, at the time of the tax sale, the property was assessed to: Freeman Investments Incorporated. The AC/TTC received two claims for the excess proceeds.

Attachment A

March 2016 Supporting Documentation for Excess Proceeds Resolutions Recommended Approval or Denial of Claims to Excess Proceeds Resulting from Sale of Tax Defaulted Properties

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$430.00 as lienholder. The claim is based on a Notice of Special Assessment recorded 9/23/2015 in the amount of \$430.00 and naming Freeman Investments Incorporated as property owner. Due to the claimant's lien being included on the 2016-17 tax roll, and in the redemption amount for this property, the lien was satisfied at the time of the tax sale. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.
- 2) **Freeman Investments Incorporated** submitted a claim for \$13,180.83 as titleholder. The claim is based on a Trustees Deed Upon Sale recorded on 2/7/2013 naming Freeman Investments Incorporated as Grantee. By statute this claim is lower in priority to the claim by The City of Fresno, but because that claim was satisfied by other means, none of the excess proceeds will be distributed to that claimant. The AC/TTC recommends that all \$13,180.83 of the excess proceeds from this property be distributed to Freeman Investments Incorporated.