

Attachment A

Supporting Documentation for Recommended Resolution Approving 26 Claims and Denying 2 Claims to Excess Proceeds Resulting from March 2018 Sale of Tax Defaulted Properties (Single-Claim Items Only)

The excess proceeds are the remaining proceeds, net of administrative costs, that are available from the 2018 Tax Sale. The Board approved the 2018 Tax Sale on December 5, 2017, and the Auditor-Controller/Treasurer-Tax Collector ("AC/TTC") conducted it on March 9-12, 2018. Deeds to purchasers were recorded on April 25, 2018, and the period to claim excess proceeds ended one year later, on April 25, 2019, as provided by Revenue and Taxation Code section 4675.

The County sold 108 parcels in the 2018 Tax Sale, which produced excess proceeds as follows:

- 41 of those parcels had no excess proceeds; and
- 77 of those parcels produced \$2,572,353.61 in excess proceeds.

Of the 77 parcels that produced excess proceeds, the AC/TTC received 97 claims as follows:

- For 21 parcels, there were multiple claims (a total of 69 claims);
- For 28 parcels, there was only one claim (a total of 28 claims); and
- For 28 parcels, there were no claims.

In order to expedite the distribution of the excess proceeds, the AC/TTC is currently presenting to the Board only the 28 items for which there were no claims and the 28 items for which there was only one claim for excess proceeds. Together, those 56 items produced a total of \$1,099,864.03 in excess proceeds.

Only 28 claims will be resolved by the recommended resolution. The other 69 claims, from parcels with multiple claims, will be presented to the Board at a later date.

The AC/TTC now presents a recommended resolution to do the following:

- Grant 26 claims for excess proceeds, in the total amount of \$585,550.90;
- Deny 2 claims for excess proceeds, due to the claimant's evidence being insufficient, or the claim being satisfied by other means; and
- Transfer the balance of excess proceeds not distributed to claimants from the 56 items presented here, in the total amount of \$514,313.13, to the County as provided in Revenue and Taxation Code section 4674.

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 25, 2018 recordation of the tax deed to the purchaser in the order of their priority; and

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- B. Second, any person with title of record to all or any portion of the property prior to the April 25, 2018 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 56 parcels presented here (including 28 with no claims and 28 with only one claim each), such amounts include the following:

- \$338,050.15 in excess proceeds from the 28 parcels for which no claims were submitted; and
- \$176,262.98 in excess proceeds from 12 parcels for which there was only one claim, but where a portion of the excess proceeds was not claimed or the claim did not include documents sufficient to establish the claimant's right to receive excess proceeds.

For each of the 28 Tax Sale Item Numbers where there was only one claim for excess proceeds, the documents submitted by the claimant 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 #53, APN 453-201-02.

The property sold for \$2,600.00 and resulted in excess proceeds of \$525.49. According to the property tax system, at the time of the tax sale, the property was assessed to: Timothy Bopp. The AC/TTC received one claim for the excess proceeds.

- 1) **Norma Bopp, as Co-Administrator of the Timothy Vincent Bopp Estate**, submitted a claim in the amount of \$525.49 as titleholder, and included the following documents:
 - A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 6/28/1985, document number 85064362
 - An uncertified copy of Timothy Vincent Bopp's Death Certificate with a date of death of 12/23/2011
 - A copy of a Letter of Administration filed in Los Angeles County Superior Court, dated 11/13/2013, case number SP008754
 - A statement from co-administrator Venus Palpita verifying that she concurs with co-administrator Norma Bopp
 - A copy of Norma Benedicto Bopp's California driver's license

The claim, signed by Norma Bopp, is based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded on 6/28/1985 in which Timothy Bopp is named as grantee, a Death

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Certificate for Timothy Bopp with a date of death of 12/23/2011, Letter of Administration appointing Norma Bopp and Venus Palpita as administrator of Timothy Bopp's estate, and a statement that co-administrator Venus Palpita concurs with Norma Bopp. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$525.49 of the excess proceeds from this property be distributed to Norma Bopp, as Co-Administrator of the Timothy Vincent Bopp Estate.

2. Tax Sale Item #132, APN 013-221-07.

The property sold for \$10,100.00 and resulted in excess proceeds of \$6,300.25. According to the property tax system, at the time of the tax sale, the property was assessed to: David G Hernandez. The AC/TTC received one claim for the excess proceeds.

1) **Con Am Management**, through its attorney Steven Hrdlicka, submitted a claim for \$5,151.51 as lienholder as a judgment creditor, and included the following documents:

- A copy of a Judgment filed in Fresno Superior Court, dated 9/16/2011, case number 11CECL05836
- A copy of an Abstract of Judgment issued by Fresno Superior Court, case number 11CECL05836, recorded in Fresno County on 9/30/2011
- A copy of Steven Richard Hrdlicka's California driver's license

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, signed by Steven Hrdlicka, is based on an Abstract of Judgment recorded on 9/30/2011 in the amount of \$3,014.00 naming the claimant as judgment creditor and David Hernandez as judgment debtor. There were no other claims for excess proceeds on this item. Our office performed a LexisNexis Accurint "people finder" search to verify whether the David Hernandez listed in the Abstract of Judgment was the same person as the David G Hernandez who is listed as the last assessee. The report from that search showed that the David Hernandez that is listed on the Abstract of Judgment, also known as David S Hernandez, is not the same David G Hernandez that was the last assessee of the property in question. For that reason, the AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$6,300.25 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

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3. Tax Sale Item #202, APN 468-322-01.

The property sold for \$12,007.00 and resulted in excess proceeds of \$6,999.21. According to the property tax system, at the time of the tax sale, the property was assessed to: Steven Sigala. The AC/TTC received one claim for the excess proceeds.

1) **Stanislaus County – Child Support** submitted a claim for \$8,782.83 as lienholder as a judgment creditor, and included the following documents:

- A copy of a Child Support Order issued by Stanislaus County Superior Court, filed on 11/17/2010, case number 434759
- A copy of a Notice of Support Judgment issued by Stanislaus County Superior Court, case number 434759, recorded in Fresno County on 1/21/2011
- A ledger detailing the monthly charges, interest, monthly payments, and total balance due
- A copy of Anita Dagnino's County of Stanislaus employee badge

The claim, signed by Anita Dagnino of the County of Stanislaus, is based on a Findings and Order document ordering Steven Sigala to pay child support payments in the amount of \$1,000.00 per month beginning 11/1/2010, a Notice of Support Judgment recorded on 1/21/2011 naming Steven Sigala as judgment debtor, and an itemized statement totaling \$8,782.83 in unpaid support and interest. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$6,999.21 of the excess proceeds from this property be distributed to Stanislaus County – Child Support.

4. Tax Sale Item #216, APN 140-220-35.

The property sold for \$80,100.00 and resulted in excess proceeds of \$68,078.33. According to the property tax system, at the time of the tax sale, the property was assessed to: David D Hamilton Heirs. The AC/TTC received one claim for the excess proceeds.

1) **Global Discoveries on behalf of Danece Ann & Jennifer N Hannah** submitted a claim for \$68,078.33 as titleholder, and included the following documents:

- A claim summary
- An explanation of events
- A certified copy of Jennifer Noelle Hannah's Birth Certificate with a date of birth of 1/6/1986, listing David Dewayne Hamilton as her father and Danece Ann Hannah as her mother

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- A certified copy of a Marriage Certificate for the marriage of David Duane Hamilton and Danece Ann Hannah, dated 8/31/1991
- A certified copy of David Duane Hamilton's Death Certificate with a date of death of 2/10/1992
- A copy of a Grant Deed, recorded in Fresno County on 5/12/1992, document number 92063991, identifying "The Heirs or Devisees of David D. Hamilton, Deceased, Subject to Administration of the Estate of Decedent," as grantees
- A copy of an Agreement to Take Title to the Real Property Asset Belonging to the Estate in Undivided Interests for the estate of David Duane Hamilton, filed in Fresno County Superior Court on 3/28/2016, case number 458327-4, stating that Danece A. Hannah-Hamilton agrees to take title in undivided interests with her daughter, Jennifer N Hannah-Hamilton
- A copy of an Agreement to Take Title to the Real Property Asset Belonging to the Estate in Undivided Interests for the estate of David Duane Hamilton, filed in Fresno County Superior Court on 3/28/2016, case number 458327-4, stating that Jennifer N. Hannah-Hamilton agrees to take title in undivided interests with her mother, Danece A Hannah-Hamilton
- A copy of an Order Settling First and Final Account and Report of Administrator and Allowing Ordinary Commissions, Fees, and Costs and for Final Distribution, issued by Fresno County Superior Court, filed on 6/29/2016, case number 458327-4
- A California Assignment of Right to Collect Excess Proceeds signed by Jennifer Hannah, dated 6/1/2018
- A California Assignment of Right to Collect Excess Proceeds signed by Danece Hannah, dated 6/1/2018
- An Affidavit for Danece Hannah, dated 6/1/2018, declaring that she is over 18, a resident of Tollhouse, CA, that David D Hamilton is the same person who is noted on the Grant Deed recorded on 5/12/1992 with the document number 92063991, that David D Hamilton is the same person as David Duane Hamilton and David Hamilton, that she is a surviving spouse to David D Hamilton, that she is the same person as Danece A Hannah-Hamilton who is on the Order Settling First and Final Account and Report of Administrator, that she is the same person as Danece Hannah and Danece Ann Hannah, that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 140-220-35
- An Affidavit for Jennifer Hannah, dated 6/1/2018, declaring that she is over 18, a resident of Tollhouse, CA, that David D Hamilton is the same person who is noted on the Grant Deed recorded on 5/12/1992 with the document number

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92063991, that David D Hamilton is the same person as David Duane Hamilton and David Hamilton, that she is the biological daughter to David D Hamilton, that she is the same person as Jennifer N Hannah Hamilton who is on the Order Settling First and Final Account and Report of Administrator, that she is the same person as Jennifer Hannah and Jennifer Noelle Hannah, that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 140-220-35

- A copy of Danece Ann Hannah's California driver's license
- A copy of Jennifer Noelle Hannah's California driver's license
- A copy of Jed Byerley's California driver's license
- A copy of Jed Byerly's business card

The claim, signed by Jed Byerly of Global Discoveries, by assignment from Danece A. Hannah and Jennifer N. Hannah, is based on a 1992 Grant Deed identifying The Heirs or Devisees of David D. Hamilton, Deceased, Subject to Administration of the Estate of Decedent," as grantees; an unrecorded 2016 Fresno Superior Court order from the probate of the estate of David D. Hamilton providing that real property at 29248 Larkspur Road, Tollhouse, California, 93667-9746, is to be distributed half to Danece A. Hannah-Hamilton and half to Jennifer N. Hannah-Hamilton; and related supporting documents. Although the unrecorded court order does not identify the property by APN or legal description, staff were able to determine that it is the property identified by APN 140-220-35 by matching that APN using the Fresno County's property tax system to the address specified in the court order. Although the 2016 court order is not recorded, California courts have held in some circumstances that a person may establish title of record to tax-defaulted property in the absence of a recorded grant deed. (*Carloss v. County of Alameda* (2015) 242 Cal.App.4th 116.) The AC/TTC believes that this is one of those circumstances, and that the court order, together with other documents provided, is adequate to establish that Danece A. Hannah and Jennifer N. Hannah had title to the property prior to the tax sale. And because there were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$68,078.33 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Danece A. Hannah and Jennifer N. Hannah.

5. Tax Sale Item #226, APN 450-222-01.

The property sold for \$26,600.00 and resulted in excess proceeds of \$18,033.32. According to the property tax system, at the time of the tax sale, the property was assessed to: Mary M Peer, Roland G Meinyer Trustee. The AC/TTC received one claim for the excess proceeds.

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- 1) **City of Fresno - DARM** submitted a claim for \$1,030.96 as lienholder, and included the following documents:
 - A copy of a Notice of Public Nuisance Abatement, dated 7/28/2017, case number 17-00007472
 - A copy of a First Administrative Citation, dated 8/22/2017, citation number 17-00007472.1
 - A copy of a Notice of Special Assessment, recorded in Fresno County on 10/31/2017, document number 2017-0141354
 - A copy of a Notice of Special Assessment, recorded 10/31/2017, document number 2017-0141355
 - A copy of Olga Grinko's City of Fresno employee badge

The claim, signed by Olga Grinko of the City of Fresno, is based on two Notice of Special Assessment documents recorded on 10/31/2017, one arising from a 7/28/2017 Notice of Public Nuisance Abatement and the other arising from an 8/22/2017 First Administrative Citation, establishing liens in the total amount of \$1,030.96 and both specifying the parcel in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$1,030.96 of the excess proceeds from this property be distributed to City of Fresno - DARM.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$17,002.36 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

6. Tax Sale Item #243, APN 013-253-15.

The property sold for \$10,000.00 and resulted in excess proceeds of \$165.03. According to the property tax system, at the time of the tax sale, the property was assessed to: Cecilia C Hernandez. The AC/TTC received one claim for the excess proceeds.

- 1) **City of Mendota** submitted a claim for of \$3,610.80 as lienholder, and included the following documents:
 - A copy of the City of Mendota's Resolution Number 11-21, recorded in Fresno County on 7/13/2011, document number 2011-0092416
 - A certified copy of the City of Mendota's Resolution Number 12-21, recorded in Fresno County 8/29/2012, document number 2012-0122186
 - A certified copy of the City of Mendota's Resolution Number 15-55, recorded in Fresno County on 7/31/2015, document number 2015-0098136

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- A certified copy of the City of Mendota's Resolution Number 17-46, recorded in Fresno County on 8/14/2017, document number 2017-0101141
- A copy of the City of Mendota's Resolution Number 17-47, recorded in Fresno County on 8/14/2017, document number 2017-0101142
- A copy of Cristian Gonzalez California driver's license

The claim, signed by Cristian Gonzalez of the City of Mendota, is based on five Resolutions authorizing the placement of special assessments on the tax roll for nuisance abatement costs recorded on 7/13/2011, 8/29/2012, 7/31/2015, and 8/14/2017 and establishing liens totaling in the amount of \$3,610.80 and all specifying the parcel in question so that the placement of the expense of the abatement on the tax roll could be collected on the annual tax assessment bill. There were no other claims for excess proceeds on this item. Due to the claimant's liens being included on the 2011-12, 2012-13, 2015-16, and 2017-18 tax rolls, and in the redemption amount for this property, the liens were satisfied at the time of the tax sale, in the total amount of \$3,610.80. The AC/TTC recommends denying the claim due to the claim being satisfied by other means.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$165.03 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

7. Tax Sale Item #260, APN 080-130-05.

The property sold for \$25,200.00 and resulted in excess proceeds of \$22,900.26. According to the property tax system, at the time of the tax sale, the property was assessed to: Dwight W Brown and Benjamin D Brown. The AC/TTC received one claim for the excess proceeds.

1) **Heirfinders Research Associates LLC on behalf of Dwight W Brown** submitted a claim for 50% (or \$11,450.13) of the excess proceeds as titleholder, and included the following documents:

- A copy of an Executor's Deed, recorded in Fresno County on 11/29/1989, document number 89130082
- An Assignment of Rights to Claim Excess Proceeds document signed by Dwight Brown, dated 10/3/2018
- A one in the same person declaration signed by Dwight Brown, dated 10/3/2018
- A copy of Dwight William Brown's California driver's license
- A copy of Michael C Haney's California driver's license

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- Corporate documents for Heirfinders Research Associates, LLC

The claim, signed by Michael Haney, Vice President of Heirfinders Research Associates LLC, is based on an Assignment of Rights to Claim Excess Proceeds dated 10/3/2018 from Dwight Brown to Heirfinders Research Associates LLC, an Executor's Deed recorded 11/29/1989 naming Dwight Brown as grantee of an undivided one-half interest of the parcel in question, and a Declaration of One and the Same Person document establishing that Dwight Brown is the same person who is named in the 1989 Executor's Deed, dated 10/3/2018 signed by Dwight Brown. There were no other claims for excess proceeds on this item. The AC/TTC recommends that 50% (or \$11,450.13) of the excess proceeds from this property be distributed to Heirfinders Research Associates LLC., on behalf of Dwight W. Brown.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$11,450.13 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

8. Tax Sale Item #276, APN 153-090-12.

The property sold for \$17,900.00 and resulted in excess proceeds of \$12,033.39. According to the property tax system, at the time of the tax sale, the property was assessed to: Bruce Morris Holding Co. The AC/TTC received one claim for the excess proceeds.

1) **David S Halper**, submitted a claim for \$12,033.39 as titleholder, and included the following documents:

- A Declaration of David Halper, dated 4/25/2019
- A copy of a Trustee's Deed Upon Sale, recorded on 1/23/2007, document number 2007-0013484
- A copy of a Consent Order Settling Case, filed in the Court of Common Pleas Fourteenth Judicial Circuit State of South Carolina County of Beaufort, dated 6/10/2010, civil action number 2009-CP-07-2992, including numerous exhibits, but not recorded
- A Fresno County secured property tax bill for parcel 153-090-12, fiscal year 2016-17, addressed to "Morris Bruce Holding Co, % D Halper"
- A copy of David Samuel Halper's California driver's license

The claim is based on a Trustee's Deed Upon Sale recorded on 1/23/2007 naming Bruce Morris Holding Co. as grantee and an unrecorded Consent Order Settling Case filed

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6/10/2010 in which the Court of Common Pleas for the Fourteenth Judicial Circuit in South Carolina ordered that the property be transferred to David S Halper. The claim does not include documents showing that the transfer actually occurred as ordered, nor does it include a satisfaction of judgment that the South Carolina court ordered to be filed there when the transfer had occurred. The claim also does not provide documentation that the claimant, Mr. Halper, is authorized to act on behalf of the last assessee, Bruce Morris Holding Co. The address on the fiscal year 2017-17 secured property tax bill for the property is the same as the address for the claimant on his California driver's license, however. Although the claimant has not established that he personally has record title to the property, or that he is a principal of the last assessee, California courts have held in some circumstances that a person may establish title of record to tax-defaulted property in the absence of a recorded grant deed. (*Carlross v. County of Alameda* (2015) 242 Cal.App.4th 116.) The AC/TTC believes that this is one of those circumstances, and that the unrecorded court order, together with other documents provided, is adequate to establish that the claimant may claim on behalf of the last assessee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$12,033.39 of the excess proceeds from this property be distributed to Bruce Morris Holding Co., c/o David S Halper.

9. Tax Sale Item #284, APN 190-450-01.

The property sold for \$8,600.00 and resulted in excess proceeds of \$1,437.41. According to the property tax system, at the time of the tax sale, the property was assessed to: Armando Gonzalez and Jenna P Gutierrez. The AC/TTC received one claim for the excess proceeds.

1) **Creditors Bureau USA** submitted a claim for \$6,686.25 as lienholder as a judgment creditor, and included the following documents:

- A copy of a Judgment issued by Fresno County Superior Court, filed on 1/8/2010, case number 09CECL11887
- A copy of an Acknowledgment of Assignment of Judgment filed in Fresno County Superior Court, dated 3/26/2010, case number 09CECL11887
- A copy of a Grant Deed, recorded in Fresno County on 11/18/2010, document number 2010-0155101
- A copy of a Deed of Trust, recorded in Fresno County on 7/14/2014, document number 2014-0077307
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 09CECL11887, recorded in Fresno County on 2/17/2017
- A ledger detailing the principal, fees, costs, interest, and total balance due

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- A copy of Courtney Jill Reynaud's California driver's license

The claim, signed by Courtney Jill Reynaud, is based on a Grant Deed recorded 11/18/2010 in which Armando Gonzalez and Jenna P Gutierrez are named as grantees and an Abstract of Judgment recorded 2/17/2017 in the amount of \$4,278.93 naming Armando Gonzalez as judgment debtor and Creditors Bureau USA as judgment creditor, an itemized statement which includes 10% interest, calculated at the legal rate totaling \$6,686.25. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$1,437.41 of the excess proceeds from this property be distributed to Creditors Bureau USA.

10. Tax Sale Item #313, APN 435-242-10.

The property sold for \$14,300.00 and resulted in excess proceeds of \$373.21. According to the property tax system, at the time of the tax sale, the property was assessed to: Brian H Rosene. The AC/TTC received one claims for the excess proceeds.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$834.94 as lienholder, and included the following documents:

- A copy of a Notice of Public Nuisance Abatement, dated 9/29/2017, case number 17-00005927
- A copy of a Notice of Special Assessment, recorded in Fresno County on 2/26/2018, document number 2018-0023261
- A copy of Olga Grinko's City of Fresno employee badge

The claim, signed by Olga Grinko of the City of Fresno, is based a Notice of Special Assessment recorded on 2/26/2018, arising from a 9/29/2017 Notice of Public Nuisance Abatement, and establishing a lien against the property in question in the total amount of \$834.95. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$373.21 of the excess proceeds from this property be distributed to The City of Fresno, DARM – Code Enforcement Division.

11. Tax Sale Item #323, APN 449-080-10.

The property sold for \$51,300.00 and resulted in excess proceeds of \$37,383.72. According to the property tax system, at the time of the tax sale, the property was assessed to: Harold H Osborne Trustee. The AC/TTC received one claim for the excess proceeds.

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- 1) **Fresno Irrigation District** submitted a claim in the amount of \$2,405.53 as lienholder, and included the following documents:
 - A letter of explanation for the claim
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 9/3/1999, document number 1999-0132310, and renewed and re-recorded in Fresno County on 9/15/2009, document number 2009-0127197
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 8/18/2000, document number 2000-0099480, and renewed and re-recorded in Fresno County on 10/21/2011, document number 2011-0143450
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 10/21/2011, document number 2011-0143476
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 8/22/2002, document number 2002-0142473, and renewed and re-recorded in Fresno County on 9/21/2012, document number 2012-0135462
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 8/26/2003, document number 2003-0202034, and renewed and re-recorded in Fresno County on 10/15/2013, document number 2013-0144724
 - A copy of Certificate of Sale, apparently under Water Code section 26131, recorded in Fresno County on 9/12/2006, document number 2006-0192045, and renewed and re-recorded in Fresno County on 8/15/2016, document number 2016-0106524
 - A copy of Deann Christine Hailey's California driver's license

The claim, signed by Deann Christine Hailey of Fresno Irrigation District, is based on six Certification of Sale documents recorded on 9/15/2009, 10/21/2011, 9/21/2012, 10/15/2013, and 8/15/2016 all against the parcel in question and an itemized statement, which includes penalties, fees and interest totaling \$2,405.53. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$2,405.53 of the excess proceeds from this property be distributed to Fresno Irrigation District.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$34,978.19 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

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12. Tax Sale Item #350, APN 461-171-26.

The property sold for \$14,100.00 and resulted in excess proceeds of \$192.45. According to the property tax system, at the time of the tax sale, the property was assessed to: Frank Diaz. The AC/TTC received one claim for the excess proceeds.

1) **Jesse & Alisa Emmett** submitted a claim for \$49,733.05 as lienholders as judgment creditors, and included the following documents:

- A copy of a Stipulated Judgment filed in Fresno County Superior Court, dated 4/27/2010, case number 09 CE CG 03761 AMS
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 09 CE CG 03761 AMS, recorded in Fresno County on 5/14/2010,
- A copy of Alisa Marie Emmett's California driver's license

The claim, signed by Jesse Emmett and Alisa Marie Emmett, is based on an Abstract of Judgment recorded 5/14/2010 in the amount of \$49,733.05 naming Frank Diaz and Maria Diaz as judgment debtors and Jesse Emmett and Alisa Emmett as judgment creditors. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$192.45 of the excess proceeds from this property be distributed to Jesse & Alisa Emmett.

13. Tax Sale Item #364, APN 508-110-35S.

The property sold for \$68,400.00 and resulted in excess proceeds of \$35,150.56. According to the property tax system, at the time of the tax sale, the property was assessed to: Primitivo V Diaz and Fermin A Diaz. The AC/TTC received one claim for the excess proceeds.

1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$23,314.00 as lienholder, and included the following documents:

- A copy of an Invoice to Primitivo V Diaz, dated 8/30/2017
- A copy of an Invoice to Primitivo V Diaz, dated 9/5/2017
- A copy of an Invoice to Primitivo V Diaz, dated 9/11/2017
- A copy of a Notice of Special Assessment, recorded in Fresno County on 10/31/2017, document number 2017-0141355
- A copy of Olga Grinko's City of Fresno employee badge

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Supporting Documentation for Recommended Resolution Approving 26 Claims and Denying 2 Claims to Excess Proceeds Resulting from March 2018 Sale of Tax Defaulted Properties (Single-Claim Items Only)

The claim, signed by Olga Grinko of the City of Fresno, is based on a Notice of Special Assessment recorded 10/31/2017, arising from unpaid invoices dated 8/30/2017, 9/5/2017, and 9/11/2017, for abatement of public nuisances such as asbestos removal and demolition, in the total amount of \$23,314.00 and against the parcel in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$23,314.00 of the excess proceeds from this property be distributed to 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 \$11,836.56 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

14. Tax Sale Item #365, APN 508-120-13S.

The property sold for \$14,600.00 and resulted in excess proceeds of \$11,130.45. According to the property tax system, at the time of the tax sale, the property was assessed to: Clifton Levon and Wanda C S Kennedy Trustee. The AC/TTC received one claim for the excess proceeds.

1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$825.84 as lienholder, and included the following documents:

- A copy of a First Administrative Citation, dated 5/30/2017, citation number 17-00007839.1
- A copy of a Notice of Public Nuisance Abatement, dated 7/20/2017, citation number 17-00007839
- A copy of a Notice of Special Assessment, recorded 10/31/2017, document number 2017-0141355
- A copy of a Notice of Special Assessment, recorded 10/31/2017, document number 2017-0141354
- A copy of Olga Grinko's City of Fresno employee badge

The claim, signed by Olga Grinko of the City of Fresno, is based on two Notices of Special Assessment recorded 10/31/2017, arising from a 5/30/2017 First Administrative Assessment and a 7/20/2017 Notice of Public Nuisance Abatement, establishing liens totaling \$825.84 against the parcel in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$825.84 of the excess proceeds from this property be distributed to City of Fresno, DARM – Code Enforcement Division.

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Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$10,304.61 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

15. Tax Sale Item #402, APN 063-300-05.

The property sold for \$19,100.00 and resulted in excess proceeds of \$16,966.62. According to the property tax system, at the time of the tax sale, the property was assessed to: Amos J Mathewson Trustee and Dorothy Nicholson Etal. The AC/TTC received one claim for the excess proceeds.

1) **Neila Keith Collins** submitted a claim for \$16,966.62 as titleholder, and included the following documents:

- A letter of explanation for the claim
- A copy of a Declaration of Trust for the Amos J Mathewson Living Trust, dated 11/13/2007
- A copy of a Quitclaim Deed, recorded in Fresno County on 1/14/2008, document number 2008-0004027
- A copy of a Last Will and Testament of Ruth M Keith, dated 3/24/2011
- A copy of a certified copy of Amos Joseph Mathewson Death Certificate with a date of death of 5/9/2011
- A copy of a letter from attorneys McClellan & Wilson to the City of Banning regarding the Amos J Mathewson Trust, dated 7/28/2011, stating that both trustees of the Trust had declined to serve, and indicating that the trust was only a ¼ owner of APN 063-300-05
- A copy of a Disclaimer by Shriners Hospitals for Children of any interest in the Amos J Mathewson Trust, recorded in Fresno County 3/12/2012, document number 2012-0035187
- A copy of a certified copy of Ruth Mathewson Keith Death Certificate with a date of death of 10/25/2013
- A copy of Neila Keith Collins' Nevada driver's license
- A copy of Neila Keith Collins' Passport

At the time of the tax sale there were four parties on title. This included the Amos J. Mathewson Living Trust, Dorothy Nicholson, W. H. Mahon, and Eva Dolphine Pitrucha. A Notice of Excess Proceeds from Sale of Tax Defaulted Property was sent to Amos J. Mathewson Living Trust at 260 W Ramsey St Banning CA 92220. Due to an error in the AC/TTC's office a notice was not sent to Dorothy Nicholson, but the AC/TTC later

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discovered that the only address that was available for her was 260 W Ramsey St Banning CA 92220. This is the same address that was used to notice Amos J. Mathewson Living Trust. Due to an error in the AC/TTC's office, notices were not sent to W.H. Mahon or Eva Dolphine Pitrucha before the sale. After the sale, when the error came to the attention of the AC/TTC's office, a search was performed to find addresses for them. After diligent search efforts, using LexisNexis Accurint people finder, the AC/TTC's office could not find any addresses for W.H. Mahon or Eva Dolphine Pitrucha. It is also worth noting that the earliest deed that the AC/TTC's office was able to find was from 1963, and the AC/TTC, even after consulting with the Assessor-Recorder's office, has still not found the deed by which Mahon or Pitrucha came onto title. After diligent search efforts, the AC/TTC was unable to find addresses for any other person to give notice of the tax sale or the excess proceeds. Therefore, the AC/TTC recommends moving forward with distribution of the excess proceeds.

The claim is based on a Quitclaim Deed recorded 1/14/2008 naming Amos J Mathewson as grantee, a Death Certificate for Amos J Mathewson dated 5/9/2011, a copy of the Amos J Mathewson Living Trust in which Ruth Keith is named as successor co-trustee, a Death Certificate for Ruth Keith dated 10/25/2013, and a copy of the Last Will and Testament of Ruth Keith in which Neila Keith Collins was named executrix. There were no other claims for excess proceeds on this item. Because the Fresno County property tax system listed Amos J Mathewson as only owning 25% of the property in question at the time of the tax sale and that information was supported by a deed recorded in Fresno County on 5/2/1974, The AC/TTC recommends that only 25% (or \$4,241.66) of the excess proceeds from this property be distributed to Neila Keith Collins.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$12,724.96 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

16. Tax Sale Item #403, APN 063-300-06.

The property sold for \$21,600.00 and resulted in excess proceeds of \$19,466.62. According to the property tax system, at the time of the tax sale, the property was assessed to: Amos J Mathewson Trustee and Dorothy Nicholson Etal. The AC/TTC received one claim for the excess proceeds.

1) **Neila Keith Collins** submitted a claim for \$19,466.62 as titleholder, and included the following documents:

- A letter of explanation for the claim
- A copy of a Declaration of Trust for the Amos J Mathewson Living Trust, dated 11/13/2007

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- A copy of a Quitclaim Deed, recorded in Fresno County on 1/14/2008, document number 2008-0004027
- A copy of a Last Will and Testament of Ruth M Keith, dated 3/24/2011
- A copy of a certified copy of Amos Joseph Mathewson Death Certificate with a date of death of 5/9/2011
- A copy of a letter from attorneys McClellan & Wilson to the City of Banning regarding the Amos J Mathewson Trust, dated 7/28/2011, stating that both trustees of the Trust had declined to serve, and indicating that the trust was only a ¼ owner of APN 063-300-05
- A copy of a Disclaimer by Shriners Hospitals for Children of any interest in the Amos J Mathewson Trust, recorded in Fresno County on 3/12/2012, document number 2012-0035187
- A copy of a certified copy of Ruth Mathewson Keith Death Certificate with a date of death of 10/25/2013
- A copy of Neila Keith Collins' Nevada driver's license
- A copy of Neila Keith Collins' Passport

At the time of the tax sale there were four parties on title. This included the Amos J. Mathewson Living Trust, Dorothy Nicholson, W. H. Mahon, and Eva Dolphine Pitrucha. A Notice of Excess Proceeds from Sale of Tax Defaulted Property was sent to Amos J. Mathewson Living Trust at 260 W Ramsey St Banning CA 92220. Due to an error in the AC/TTC's office a notice was not sent to Dorothy Nicholson, but the AC/TTC later discovered that the only address that was available for her was 260 W Ramsey St Banning CA 92220. This is the same address that was used to notice Amos J. Mathewson Living Trust. Due to an error in the AC/TTC's office, notices were not sent to W.H. Mahon or Eva Dolphine Pitrucha before the sale. After the sale, when the error came to the attention of the AC/TTC's office, a search was performed to find addresses for them. After diligent search efforts, using LexisNexis Accurint people finder, the AC/TTC's office could not find any addresses for W.H. Mahon or Eva Dolphine Pitrucha. It is also worth noting that the earliest deed that the AC/TTC's office was able to find was from 1963, and the AC/TTC, even after consulting with the Assessor-Recorder's office, has still not found the deed by which Mahon or Pitrucha came onto title. After diligent search efforts, the AC/TTC was unable to find addresses for any other person to give notice of the tax sale or the excess proceeds. Therefore, the AC/TTC recommends moving forward with distribution of the excess proceeds.

The claim is based on a Quitclaim Deed recorded 1/14/2008 naming Amos J Mathewson as grantee, a Death Certificate for Amos J Mathewson dated 5/9/2011, a copy of the

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Amos J Mathewson Living Trust in which Ruth Keith is named as successor co-trustee, a Death Certificate for Ruth Keith dated 10/25/2013, and a copy of the Last Will and Testament of Ruth Keith in which Neila Keith Collins was named executrix. There were no other claims for excess proceeds on this item. Because the Fresno County property tax system listed Amos J Mathewson as only owning 25% of the property in question at the time of the tax sale and that information was supported by a deed recorded in Fresno County on 5/2/1974, The AC/TTC recommends that only 25% (or \$4,866.66) of the excess proceeds from this property be distributed to Neila Keith Collins.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$14,599.96 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

17. Tax Sale Item #408, APN 075-263-16.

The property sold for \$47,200.00 and resulted in excess proceeds of \$38,242.23. According to the property tax system, at the time of the tax sale, the property was assessed to: Julia Gomez Garza. The AC/TTC received one claim for the excess proceeds.

1) **Global Discoveries on behalf of Daniel Garcia Escandon Jr** submitted a claim for \$38,300.00 as titleholder, and included the following documents:

- A claim summary
- An explanation of events
- A certified copy of Daniel Garcia Escandon Jr's Birth Certificate with a date of birth of 12/20/1967
- A copy of a Grant Deed, recorded in Fresno County on 8/20/2003, document number 2003-0193826
- A certified copy of Julia Garza's Death Certificate with a date of death of 8/9/2006
- A California Assignment of Right to Collect Excess Proceeds document signed by Daniel Gomez Escandon Jr, dated 4/9/2018
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100-13106, dated 4/19/2018
- An Affidavit for Daniel Gomez Escandon, dated 5/2/2018, declaring that he is over 18, a resident of Fresno, CA, that Julia Gomez Garza is the same person who is noted on the Grant Deed recorded on 8/20/2003 with the document number 2003-0193826 and the same person who is listed on the Death Certificate for

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Julia Garza and same person who is listed as his mother on his Birth Certificate, that Julia Gomez Garza is his biological mother, that Daniel Gomez Esandon is the same person as Daniel Garcia Escandon Jr and Daniel Gomez Escandon Jr, that he assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 075-263-16

- A copy of Daniel Gomez Escandon's California driver's license
- A copy of Daniel Gomez Escandon Jr's social security card
- A copy of Jed William Byerly's California driver's license
- A copy of Jed Byerly's business card

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Daniel Gomez Escandon Jr, is based on a Grant Deed recorded on 8/20/2003 naming Julia Gomez Garza as grantee, a Death Certificate for Julia Garza dated 8/9/2006, a Birth Certificate of Daniel Garcia Escandon Jr identifying his mother as Julia Gomez, an Affidavit for Collection of Personal Property under California Probate Code section 13100-13106 signed by Daniel Escandon Jr, and an Assignment of Right to Collect Excess Proceeds dated 4/19/18 from Daniel Gomez Escandon Jr to Global Discoveries, Ltd., . There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$38,242.23 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Daniel G. Escandon, Jr.

18. Tax Sale Item #414, APN 128-261-54.

The property sold for \$100,100.00 and resulted in excess proceeds of \$88,899.58. According to the property tax system, at the time of the tax sale, the property was assessed to: Linda Lee Turl. The AC/TTC received one claim for the excess proceeds.

1) **Annette C Reed as Trustee of the Angelo & Angie Gonzales Family Trusts** submitted a claim for \$191,492.07 as lienholder as a judgment creditor, and included the following documents:

- A claim summary
- A copy of a Summons, dated 8/11/1994, Fresno County Superior Court case number 513833-7
- A copy of an Arbitration Award, dated 9/11/1995, Fresno County Superior Court case number 515833-7
- A copy of a Judgment, filed 5/19/1997, Fresno County Superior Court case number 515883-7

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- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 515883-7, recorded in Fresno County on 6/18/1997
- A copy of an Application for and Renewal of Judgment issued by Fresno County Superior Court, case number 515883-7, recorded in Fresno County on 9/12/2006
- A copy of a Durable Power of Attorney document appointing Angelo Gonzales, and then Annette Reed if Angelo Gonzales is unable to serve, dated 4/9/2010
- A certified copy and a copy of a certified copy of Angelo Gonzales' Death Certificate with a date of death of 5/30/2013
- A copy of a Memorandum of Costs After Judgment issued by Fresno County Superior Court, filed on 3/1/2016, case number 06CECG02808
- A copy of a Declaration of Gerald M. Tomassian in Support of Post Judgment Interest Calculation issued by Fresno County Superior Court, filed on 3/1/2016, case number 06CECG02808
- A copy of an Application for and Renewal of Judgment in Fresno County Superior Court case number 515883-7 issued by Fresno County Superior Court, case number 06CECG02808, recorded on 4/18/2016
- A ledger detailing the initial judgment amount, the renewal judgment amounts, total payments made, and ending balance
- A copy of a Certificate of Trust for The Angelo Gonzales Family trust, Trust A established under The Angelo Gonzales and Angie Gonzales Family Trust, dated 10/6/2016
- A copy of a Resignation of Trustee for The Angelo Gonzales Family Trust, Trust A, dated 10/6/2016
- A copy of a Certificate of Trust for The Angie Gonzales Family trust, Trust B established under The Angelo Gonzales and Angie Gonzales Family Trust, dated 10/6/2016
- A copy of a Resignation of Trustee for The Angie Gonzales Family Trust, Trust B, dated 10/6/2016
- A copy of Annette Christine Reed's California driver's license

The claim, signed by Annette Christine Reed, is based on an Abstract of Judgment recorded 6/18/1997 in the amount of \$50,000.00 naming Linda Turl as judgment debtor and Angelo and Angie Gonzales as judgment creditors, an Application for and Renewal of Judgment recorded 9/12/2006 with an updated amount of \$97,712.20, an Application for and Renewal of Judgment recorded 4/18/2016 with an updated amount of \$191,492.07, a Death Certificate for Angelo Gonzales dated 5/30/2013, and a Durable Power of Attorney document in which Angie Gonzales appoints Annette Reed in the

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event that Angelo Gonzales is unable to serve. The claimant identifies herself as trustee of The Angelo and Angie Gonzales Family Trusts, but the documents submitted with the claim do not establish that the judgment creditors' interest in the 1997 judgment is property of any of the identified trusts. Even so, the AC/TTC believes the claimant has provided documentation adequate to show that she may claim under a durable power of attorney, granted by judgment creditor Angie Gonzales. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$88,899.58 of the excess proceeds from this property be distributed to Annette C. Reed on behalf of Angelo and Angie Gonzales.

19. Tax Sale Item #418, APN 130-352-11.

The property sold for \$115,300.00 and resulted in excess proceeds of \$97,097.57. According to the property tax system, at the time of the tax sale, the property was assessed to: Daniel and Jill Fanucchi. The AC/TTC received one claim for the excess proceeds.

1) **Jill Fanucchi** submitted a claim for \$97,097.57 as titleholder, and included the following documents:

- A certified copy of Daniel Peter Fanucchi's Death Certificate with a date of death of 8/3/2005
- A copy of an unrecorded Affidavit – Death of Joint Tenant document, dated 12/12/2018
- A copy of a Grant Deed, recorded in Fresno County on 4/6/2004, document number 2004-0073745
- A copy of Jill Yvonne Fanucchi's California driver's license
- A copy of a letter from Shaver Springs Owners Association, addressed to Mrs. Fanucci alerting her of the Board Meeting held on 10/5/2017 concerning the removal of dead trees
- Two copies of checks made out to Shaver Springs HOA to establish previous proof of payment

The claim is based on a Grant Deed recorded 4/5/2004 naming Daniel and Jill Fanucchi as grantees, as joint tenants, a Death Certificate for Daniel Fanucchi dated 8/3/2005, and an unrecorded Affidavit – Death of Joint Tenant signed by Jill Fanucchi. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$97,097.57 of the excess proceeds from this property be distributed to Jill Fanucchi.

20. Tax Sale Item #419, APN 130-710-07.

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The property sold for \$22,100.00 and resulted in excess proceeds of \$16,676.92. According to the property tax system, at the time of the tax sale, the property was assessed to: Shaver Springs Owners Association. The AC/TTC received one claim for the excess proceeds.

1) **Shaver Springs Owners Association** submitted a claim for \$16,977.00 as titleholder, and included the following documents:

- A copy of a Gift Deed, recorded in Fresno County on 10/2/1978, document number 109595
- A copy of the Articles of Incorporation of Shaver Springs Owners Association
- A copy of Shaver Springs Homeowners Association Minutes of the Regular Meeting, dated 1/16/2018
- A copy of Shaver Springs Homeowners Association Minutes of the Regular Meeting, dated 3/6/2018
- A letter from Shaver Springs Owners Association updating their address, dated 5/28/2020, and providing new contact information because Ms. Stearns has moved out of the area
- A copy of Patricia Ann Stearns' California driver's license

The claim, signed by Patricia Ann Stearns – President of Shaver Springs Owner Association, is based on a Gift Deed recorded 10/2/1978 naming Shaver Springs Owners Association as grantee. The claim documents do not directly establish that Ms. Stearns was authorized to submit the claim on behalf of the Shaver Springs Owners Association, but because there was a follow-up letter from an officer of the Association on May 28, 2020, the AC/TTC believes the Association is aware of the claim. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$16,676.92 of the excess proceeds from this property be distributed to Shaver Springs Owners Association.

21. Tax Sale Item #424, APN 195-370-06.

The property sold for \$10,900.00 and resulted in excess proceeds of \$2,937.87. According to the property tax system, at the time of the tax sale, the property was assessed to: Husain Rashik. The AC/TTC received one claim for the excess proceeds.

1) **Husain Rashik** submitted a claim for \$2,937.87 as titleholder, and included the following documents:

- A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded 4/28/2011, document number 2011-0058179

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- A copy of Hussain Hakimuddin Rashik's California driver's license

The claim is based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded 4/28/2011 naming Husain Rashik as grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$2,937.87 of the excess proceeds from this property be distributed to Husain Rashik.

22. Tax Sale Item #442, APN 355-113-02S.

The property sold for \$29,200.00 and resulted in excess proceeds of \$26,572.14. According to the property tax system, at the time of the tax sale, the property was assessed to: Salinas Lupita Life Estate. The AC/TTC received one claim for the excess proceeds

1) **Global Discoveries on behalf of Luis Cortes as Attorney in Fact for Ricardo Cortez**

submitted a claim for 50% (or \$13,286.07) of the excess proceeds as titleholder, and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 12/30/2003, document number 2003-0307101
- A certified copy of Guadalupe Salinas' Death Certificate with a date of death of 7/23/2010
- A copy of a General Power of Attorney document appointing Luis Rangel Cortes as Attorney in Fact for Ricardo Cortez, recorded in Fresno County 11/14/2018, document number 2018-0064788
- A California Assignment of Right to Collect Excess Proceeds document signed by Luis Cortes, dated 4/24/2019
- An Affidavit of Luis Rangel Cortes as Attorney in Fact for Ricardo Cortes, dated 4/24/2019, declaring that he is over 18, a resident of Visalia, CA, that Ricardo Cortes is the same person who is noted on the Grant Deed recorded on 12/30/2003 with the document number 2003-0307101, that Lupita Salinas is the same person who is noted on the Grant Deed recorded on 12/30/2003 with the document number 2003-0307101, that Lupita Salinas is the same person who is listed on the Death Certificate for Guadalupe, that he is Attorney in Fact for Ricardo Cortes, that Ricardo Cortes is the same person as Ricardo Salinas Cortes and Ricardo S Cortes, that he is the same person as Ragel Cortes, that he assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 075-263-16
- A copy of Luis Rangel Cortes' California driver's license

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- A copy of Ricardo Cortes' California driver's license
- A copy of Jed Byerly's California driver's license
- A copy of Jed Byerly's business card

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Luis Cortes, is based on a Grant Deed recorded 12/30/2003 naming Lupita Salinas, a life estate with remainder to an undivided 50% to Bernardo Gomez and an undivided 50% interest to Ricardo Cortez, a Death Certificate for Guadalupe Salinas dated 7/23/2010 and showing her residence as the property in question, a General Power of Attorney document undersigning Luis Cortes as Power of Attorney for Ricardo Cortes, an affidavit stating, among other things, that Lupita Salinas is the same person as Guadalupe Salinas, and an Assignment of Right to Collect Excess Proceeds dated 4/24/2019 from Luis Cortes as Attorney in Fact for Ricardo Cortez to Global Discoveries, Ltd. Although the Assignment from Luis Cortes to Global Discoveries includes 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 power of attorney signed by Ricardo Cortes does not include that information. There were no other claims for excess proceeds on this item. The AC/TTC recommends that 50% (or \$13,286.07) of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Luis Cortes as Attorney-in-Fact for Ricardo Cortes.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$13,286.07 will be distributed to the County pursuant to Revenue and Taxation Code section 4674

23. Tax Sale Item #457, APN 426-122-10.

The property sold for \$107,600.00 and resulted in excess proceeds of \$96,365.63. According to the property tax system, at the time of the tax sale, the property was assessed to: Alex Alanis Trustee. The AC/TTC received one claim for the excess proceeds.

1) **Global Discoveries on behalf of Alex Alanis** submitted a claim for \$96,365.63 as titleholder, and included the following documents:

- A claim summary
- A copy of a Trust Transfer Deed, recorded in Fresno County on 12/20/2007, document number 2007-0224745

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- A copy of a certified copy of Ronald C Alanis' Death Certificate with a date of death of 12/4/2010
- A copy of an Affidavit – Death of Trustee, recorded in Fresno County on 4/21/2011, document number 2011-0055043
- A Certification of Trustees Under Trust, dated 11/22/2018
- A California Assignment of Right to Collect Excess Proceeds signed by Alex Alanis, dated 11/22/2018
- An Affidavit for Alex Joseph Alanis, dated 11/22/2018
- A copy of Alex Joseph Alanis California driver's license
- A copy of Jed Byerly's California driver's license
- A copy of Jed Byerly's business card

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Alex Alanis, is based on a Trust Transfer Deed recorded on 12/20/2007 in which Ronald C Alanis Trustee of the Ronald C Alanis Revocable Trust is named grantee, a Death Certificate for Ronald Alanis dated 12/4/2010, an Affidavit – Death of Trustee document recorded 4/21/2011 in which Alex Alanis is named Successor Trustee under the Ronald C Alanis Revocable Trust, and an Assignment of Rights to Claim Excess Proceeds dated 11/22/2018 from Alex Alanis as Successor Trustee of the Ronald C Alanis Revocable Trust to Global Discoveries, Ltd. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$96,365.63 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Alex Alanis

24. Tax Sale Item #466, APN 454-252-10.

The property sold for \$72,300.00 and resulted in excess proceeds of \$61,533.32. According to the property tax system, at the time of the tax sale, the property was assessed to: Margarita Navarro. The AC/TTC received one claim for the excess proceeds.

1) **Global Discoveries on behalf of Margarita Navarro** submitted a claim for \$61,533.32 as titleholder, and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded 5/2/1997, document number 97057198
- A California Assignment of Right to Collect Excess Proceeds signed by Margarita Navarro, dated 4/4/2019
- An Affidavit for Margarita Gutierrez Navarro, dated 4/4/2019, declaring that she is over 18, a resident of Sanger, CA, that she is the same person who is noted on the Grant Deed recorded on 5/2/1997 with the document number 97057198,

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that she is the same person as Margarita Gutierrez Navarro, that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 454-252-10

- A copy of Margarita Gutierrez Navarro's California driver's license
- A copy of Jed Byerly's California driver's license
- A copy of Jed Byerly's business card

The claim, signed by Jed Byerly of Global Discoveries, under assignment from Margarita Navarro, is based on a Grant Deed recorded on 5/2/1997 in which Margarita Navarro is named grantee and an Assignment of Rights to Claim Excess Proceeds dated 4/4/2019 from Margarita Navarro to Global Discoveries, Ltd. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$61,533.32 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Margarita Navarro.

25. Tax Sale Item #472, APN 458-211-70.

The property sold for \$4,000.00 and resulted in excess proceeds of \$267.96. According to the property tax system, at the time of the tax sale, the property was assessed to: Cecilio G and Maria Covarrubias. The AC/TTC received one claim for the excess proceeds.

1) **Fresno County Tax Collector** submitted a claim for \$497.09 as lienholder, and included the following documents:

- A copy of a Certificate of Delinquency of Personal Property Tax/Unsecured Property Tax, recorded in Fresno County on 10/14/2016, document number 2016-0141988
- A copy of an Account Inquiry detailing the total amount due under document number 2016-0141988
- A copy of a Certificate of Delinquency of Personal Property Tax/Unsecured Property Tax, recorded in Fresno County on 9/27/2017, document number 2017-0124409
- A copy of an Account Inquiry detailing the total amount due under document number 2017-0124409
- A copy of Natalie Nino's County of Fresno employee ID badge

The claim is based on two Certificates of Delinquency of Personal Property Tax/Unsecured Property Tax Lien recorded on 10/14/2016 and 9/27/2017 totaling

Attachment A

Supporting Documentation for Recommended Resolution Approving 26 Claims and Denying 2 Claims to Excess Proceeds Resulting from March 2018 Sale of Tax Defaulted Properties (Single-Claim Items Only)

\$497.09 and naming Cecilio or Maria Covarrubias as the lien date assessee. There were no other claims for excess proceeds on this item. Because there are insufficient excess proceeds available to pay this claim in its entirety, the AC/TTC recommends that the balance of \$267.96 of the excess proceeds from this property be distributed to Fresno County Tax Collector to the credit of the accounts represented by the two Certificates of Delinquency.

26. Tax Sale Item #487, APN 468-520-36.

The property sold for \$63,400.00 and resulted in excess proceeds of \$59,812.57. According to the property tax system, at the time of the tax sale, the property was assessed to: Villa Borgata Maint Corp Home Assn. The AC/TTC received one claim for the excess proceeds.

1) **Villa Borgata Maintenance Corp** through its attorney Steven Hrdlicka, submitted a claim for \$18,606.05 as lienholder, and included the following documents:

- A copy of a Notice of Delinquent Assessment Lien, recorded in Fresno County on 8/25/2011, document number 2011-0112789
- A ledger detailing the charges, payments, and ending balance
- A copy of Steven Richard Hrdlicka's California driver's license

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 8/25/2011 in the amount of \$2,311.14 against the parcel in question. The claimant provided an itemized statement, which includes monthly administrative fees, attorney fees and 12% interest calculated at the legal rate totaling \$18,606.05. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$18,606.05 of the excess proceeds from this property be distributed to Villa Borgata Maintenance Corp.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$41,206.52 will be distributed to the County pursuant to Revenue and Taxation Code section 4674

27. Tax Sale Item #491, APN 477-181-12.

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Supporting Documentation for Recommended Resolution Approving 26 Claims and Denying 2 Claims to Excess Proceeds Resulting from March 2018 Sale of Tax Defaulted Properties (Single-Claim Items Only)

The property sold for \$15,827.00 and resulted in excess proceeds of \$11,455.09. According to the property tax system, at the time of the tax sale, the property was assessed to: Jesus Barbosa. The AC/TTC received one claim for the excess proceeds.

1) **Jesus Barbosa** submitted a claim for \$11,455.09 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 12/6/2004, document number 2004-0271937
- A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded 4/25/2018, document number 2018-0048246
- A copy of J Jesus Y Barboza Rodriguez's California driver's license

The claim is based on a Grant Deed recorded 12/6/2004 naming Jesus Barbosa as grantee and a Tax Deed to Purchaser of Tax-Defaulted Property showing that Jesus Barbosa was still the assessee prior to the Tax Sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$11,455.09 of the excess proceeds from this property be distributed to Jesus Barbosa.

28. Tax Sale Item #504, APN 185-380-58.

The property sold for \$7,200.00 and resulted in excess proceeds of \$4,816.68. According to the property tax system, at the time of the tax sale, the property was assessed to: Wanda D Lavalle Trustee and Dona N Pierce Etal. The AC/TTC received one claim for the excess proceeds.

1) **Yaniv Stopnitzky** submitted a claim for \$4,816.68 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded 1/7/2008, document number 2008-0001526
- A certified copy of Wanda Dixie Lavalle's Death Certificate with a date of death of 1/7/2012
- A copy of the Last Will of Wanda D. Lavalle, dated 12/18/2007
- A copy of The Wanda D. Lavalle Living Trust, dated 12/18/2007
- A copy of Yaniv Aaron Stopnitzky's California driver's license

The claim is based on a Grant Deed recorded 1/7/2008 naming Wanda D Lavalle, Trustee of the Wanda D Lavalle Living Trust as grantee of an undivided one-half interest in the property, the Last Will of Wanda D Lavalle appointing Yaniv Stopnitzky as Trustee and personal representative, and a Death Certificate for Wanda D Lavalle dated

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Supporting Documentation for Recommended Resolution Approving 26 Claims and Denying 2 Claims to Excess Proceeds Resulting from March 2018 Sale of Tax Defaulted Properties (Single-Claim Items Only)

1/7/2012. The claimant did not specify that he is claiming as trustee, but the documentation supporting the claim establishes that he is a trustee and not a beneficiary. There were no other claims for excess proceeds on this item. The AC/TTC recommends that one half of the excess proceeds from this property, in the amount of \$2,408.34, be distributed to Yaniv Stopnitzky, Trustee of the Wanda D. Lavalle Living Trust.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$2,408.34 will be distributed to the County pursuant to Revenue and Taxation Code section 4674