

Attachment A
Supporting Documentation for Recommended Resolution Approving 25 and Denying 17 Claims to Excess Proceeds Resulting from March 2019 Sale of Tax Defaulted Properties (Multiple-Claim Items Only)

The excess proceeds are the remaining proceeds, net of administrative costs, that are available from the 2019 Tax Sale. The Board approved the 2019 Tax Sale on December 4, 2018, and the Auditor-Controller/Treasurer-Tax Collector (“AC/TTC”) conducted it on March 8-11, 2019. Deeds to purchasers were recorded on April 24, 2019, and the period to claim excess proceeds ended one year later, on April 24, 2020, as provided by Revenue and Taxation Code section 4675.

The County sold 48 parcels in the 2019 Tax Sale, which produced excess proceeds as follows:

- 4 of those parcels had no excess proceeds; and
- 44 of those parcels produced \$3,457,270.51 in excess proceeds.

Of the 44 parcels that produced excess proceeds, the AC/TTC received 59 claims as follows:

- For 16 parcels, there were multiple claims (a total of 42 claims);
- For 17 parcels, there was only one claim (a total of 17 claims); and
- For 11 parcels, there were no claims.

In order to expedite the distribution of the excess proceeds claims, on November 3, 2020, the AC/TTC presented to the Board a recommendation for the determination of the 17 parcels for which there was a single claim for excess proceeds and the 11 parcels for which there were no claims. The Board approved that recommendation for those 28 parcels. The AC/TTC is now presenting to the Board the remaining 16 parcels for which there were multiple claims for excess proceeds. These 16 parcels represent a total of 42 claims for a total of \$2,208,572.22 in excess proceeds.

The AC/TTC recommends a resolution to do the following:

- Grant 25 claims for excess proceeds, in the total amount of \$2,074,604.03;
- Deny 17 claims for excess proceeds, due to the claim being untimely, 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 16 items presented here, in the total amount of \$133,968.19, 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:

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- A. First, lienholders of record prior to the April 24, 2019 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 24, 2019 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 16 parcels presented here, such amounts include the following:

- \$133,968.19 in excess proceeds from 16 parcels for which there were multiple claims, 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 16 Tax Sale Item Numbers where there were multiple claims for excess proceeds, the documents submitted by the claimants are identified below, with the AC/TTC's analysis of those documents in support of its recommendations to the Board of Supervisors. Except as otherwise noted, all documents in support of each claim were submitted by the claimant. All supporting documents are on file in the AC/TTC's office.

1. Tax Sale Item #37, APN 453-143-21.

The property sold for \$75,100.00 and resulted in excess proceeds of \$52,052.14. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: Joe Hernandez. The AC/TTC received four claims for the excess proceeds.

- 1) **State of California - EDD** submitted a claim in the amount of \$4,812.11 as lienholder, and included the following documents:
 - A claim summary
 - A ledger detailing the initial loan amount, interest, monthly payments, and ending balance of the loan

The claim is based on a claim summary which states that the claim is based on a debt owed by Joe Hernandez that is secured by a Deed of Trust or lien and a ledger which states that all principal, interest, costs, and fees total \$4,812.11. The claim did not include any recorded documents, however. The AC/TTC sent a letter to the claimant on 2/12/2021 requesting additional information substantiating their claim, such as a copy

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of a recorded Deed of Trust or lien, but there was no response. The AC/TTC recommends denying the claim due to insufficient evidence.

- 2) **Global Discoveries on behalf of Irene Hernandez** submitted a claim in the amount of \$26,023.07 as titleholder, and included the following documents:
- A claim summary
 - A letter of explanation for the claim
 - A certified copy of Paul Joe Hernandez's Birth Certificate with a date of birth of 7/1/1947
 - A certified copy of Irene Ramirez Hernandez's Birth Certificate with a date of birth of 1/10/1957
 - A certified copy of Merced Martinez Hernandez's Death Certificate with a date of death of 4/3/1987
 - A certified copy of Maria Ramirez Hernandez's Death Certificate with a date of death of 4/20/2000
 - A copy of a Grant Deed, recorded in Fresno County on 5/6/2005, document number 2005-0101687
 - A certified copy of Joe Ramirez Hernandez's Death Certificate with a date of death of 8/18/2008
 - A Probate Code section 13101 affidavit signed by Irene Hernandez, Joann Hernandez Cedillo as heir to Merced R Hernandez Jr, and Francisco Hernandez as heir to Merced R Hernandez Jr
 - A California Assignment of Right to Collect Excess Proceeds document signed by Irene R Hernandez, dated 4/2/2020
 - An Affidavit signed by Irene R Hernandez, dated 4/15/2020, declaring that she is over 18, a resident of Fresno, CA, is the biological sister of Joe Hernandez, that Joe Hernandez is the same person who is listed on the Grant Deed recorded on 5/6/2005 with the document number 2005-0101687, that Joe Hernandez is the same person as Paul Joe Hernandez, Joe Ramirez Hernandez and Joe R Hernandez, that she is the same person as Irene Ramirez Hernandez and Irene Hernandez, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 453-143-21
 - A copy of Irene Ramirez Hernandez's California driver's license
 - A copy of Jed William Byerly's California driver's license
 - A copy of Jed Byerly's business card

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The claim, signed by Jed Byerly of Global Discoveries, under assignment from Irene R Hernandez, is based on a Grant Deed recorded on 5/6/2005 in which Joe Hernandez is named grantee, a Death Certificate for Joe Hernandez dated 8/18/2008, the Birth Certificate of Joe Hernandez and Irene Hernandez identifying them as having the same parents and therefor identifying them as siblings, and an Affidavit for Collection of Personal Property of the decedent Joe Hernandez under Probate Code section 13100 et seq., signed by Irene Hernandez, Joann Hernandez Cedillo and Francisco Hernandez. Irene Hernandez is a sibling of Joe Hernandez and Joann Hernandez Cedillo and Francisco Hernandez are the niece and nephew of Joe Hernandez through his sibling Merced Hernandez. Under Probate Code section 240, Irene Hernandez has a one-half share of Joe Hernandez's interest in the property, while Joann Hernandez Cedillo and Francisco Hernandez each have a one-fourth share (one half of one half) through their deceased father Merced Hernandez. The claimant is equal in priority to the following claims by Global Discoveries. The AC/TTC recommends that 50% (or \$26,026.07) of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Irene Hernandez.

3) **Global Discoveries on behalf of Joann Hernandez Cedillo** submitted a claim in the amount of \$13,013.04 as titleholder, and included the following documents:

- A claim summary
- A letter of explanation for the claim
- A certified copy of Merced Hernandez Jr's Birth Certificate with a date of birth of 4/18/1940
- A certified copy of Paul Joe Hernandez's Birth Certificate with a date of birth of 7/1/1947
- A certified copy of Jo Ann G Hernandez's Birth Certificate with a date of birth of 9/26/1964
- A certified copy of Merced Martinez Hernandez's Death Certificate with a date of death of 4/3/1987
- A certified copy of a Marriage Certificate for the marriage of Javier Cedillo and Joann Garcia Hernandez, dated 4/1/1988
- A certified copy of Maria Ramirez Hernandez's Death Certificate with a date of death of 4/20/2000
- A copy of a Grant Deed, recorded in Fresno County on 5/6/2005, document number 2005-0101687

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- A certified copy of Joe Ramirez Hernandez's Death Certificate with a date of death of 8/18/2008
- A certified copy of Merced Ramirez Hernandez Jr's Death Certificate with a date of death of 2/15/2012
- A Probate Code section 13101 affidavit signed by Irene Hernandez, Joann Hernandez Cedillo as heir to Merced R Hernandez Jr, and Francisco Hernandez as heir to Merced R Hernandez Jr
- A Probate Code section 13101 affidavit signed by Joann Hernandez Cedillo and Francisco Hernandez
- A California Assignment of Right to Collect Excess Proceeds document signed by Joann Cedillo, dated 3/30/2020
- An Affidavit signed by Joann H Cedillo, dated 4/15/2020, declaring that she is over 18, a resident of Fresno, CA, is the biological niece of Joe Hernandez, that Joe Hernandez is the same person who is listed on the Grant Deed recorded on 5/6/2005 with the document number 2005-0101687, that Joe Hernandez is the same person as Paul Joe Hernandez, Joe Ramirez Hernandez and Joe R Hernandez, that Merced R Hernandez Jr is the same person as Merced Hernandez Jr, Merced R Hernandez and Merced Ramirez Hernandez Jr, that she is the same person as Joann Hernandez Cedillo, Joann G Hernandez, Joann Garcia Hernandez and Joann Cedillo, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 453-143-21
- A copy of Joann Hernandez Cedillo's California driver's license
- 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 Irene R Hernandez, is based on a Grant Deed recorded on 5/6/2005 in which Joe Hernandez is named grantee, a Death Certificate for Joe Hernandez dated 8/18/2008, the Birth Certificate of Joe Hernandez and Merced Hernandez Jr identifying them as having the same parents and therefor identifying them as siblings, a Death Certificate for Merced Hernandez Jr dated 2/15/2012, the Birth Certificate of Joann Hernandez identifying her father as Merced Hernandez Jr, a Marriage Certificate for the marriage of Joann Hernandez to Javier Cedillo establishing her name change, and an Affidavit for Collection of Personal Property of the decedent Joe Hernandez under Probate Code section 13100 et seq., signed by Irene Hernandez, Joann Hernandez Cedillo and Francisco Hernandez. Irene Hernandez is a sibling of Joe Hernandez and Joann Hernandez Cedillo and Francisco Hernandez are the nieces and nephews of Joe Hernandez through his sibling

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Merced Hernandez. Under Probate Code section 240, Irene Hernandez has a one-half share of Joe Hernandez's interest in the property, while Joann Hernandez Cedillo and Francisco Hernandez each have a one-fourth share (one half of one half) through their deceased father Merced Hernandez. The claimant is equal in priority to the following claims by Global Discoveries. The AC/TTC recommends that 25% (or \$13,013.04) of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Joann Hernandez Cedillo.

- 4) **Global Discoveries on behalf of Francisco Hernandez** submitted a claim in the amount of \$13,013.04 as titleholder, and included the following documents:
- A claim summary
 - A letter of explanation for the claim
 - A certified copy of Merced Hernandez Jr's Birth Certificate with a date of birth of 4/18/1940
 - A certified copy of Paul Joe Hernandez's Birth Certificate with a date of birth of 7/1/1947
 - A certified copy of Francisco Garcia Hernandez's Birth Certificate with a date of birth of 6/9/1968
 - A certified copy of Merced Martinez Hernandez's Death Certificate with a date of death of 4/3/1987
 - A certified copy of Maria Ramirez Hernandez's Death Certificate with a date of death of 4/20/2000
 - A copy of a Grant Deed, recorded in Fresno County on 5/6/2005, document number 2005-0101687
 - A certified copy of Joe Ramirez Hernandez's Death Certificate with a date of death of 8/18/2008
 - A certified copy of Merced Ramirez Hernandez Jr's Death Certificate with a date of death of 2/15/2012
 - A Probate Code section 13101 affidavit signed by Irene Hernandez, Joann Hernandez Cedillo as heir to Merced R Hernandez Jr, and Francisco Hernandez as heir to Merced R Hernandez Jr
 - A Probate Code section 13101 affidavit signed by Joann Hernandez Cedillo and Francisco Hernandez
 - A California Assignment of Right to Collect Excess Proceeds document signed by Francisco Hernandez, dated 3/30/2020
 - An Affidavit signed by Francisco Hernandez, dated 4/15/2020, declaring that he is over 18, a resident of Fresno, CA, is the biological nephew of Joe Hernandez,

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that Joe Hernandez is the same person who is listed on the Grant Deed recorded on 5/6/2005 with the document number 2005-0101687, that Joe Hernandez is the same person as Paul Joe Hernandez, Joe Ramirez Hernandez and Joe R Hernandez, that Merced R Hernandez Jr is the same person as Merced Hernandez Jr, Merced R Hernandez and Merced Ramirez Hernandez Jr, that Joe Hernandez and Merced Hernandez Jr were biological brothers, that he is the same person as Francisco G Hernandez and Francisco Garcia Hernandez, and that he assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 453-143-21

- A copy of Francisco Garcia Hernandez's California driver's license
- 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 Irene R Hernandez, is based on a Grant Deed recorded on 5/6/2005 in which Joe Hernandez is named grantee, a Death Certificate for Joe Hernandez dated 8/18/2008, the Birth Certificate of Joe Hernandez and Merced Hernandez Jr identifying them as having the same parents and therefor identifying them as siblings, a Death Certificate for Merced Hernandez Jr dated 2/15/2012, the Birth Certificate of Francisco Hernandez identifying his father as Merced Hernandez Jr, and an Affidavit for Collection of Personal Property of the decedent Joe Hernandez under Probate Code section 13100 et seq., signed by Irene Hernandez, Joann Hernandez Cedillo and Francisco Hernandez. Irene Hernandez is a sibling of Joe Hernandez and Joann Hernandez Cedillo and Francisco Hernandez are the nieces and nephews of Joe Hernandez through his sibling Merced Hernandez. Under Probate Code section 240, Irene Hernandez has a one-half share of Joe Hernandez's interest in the property, while Joann Hernandez Cedillo and Francisco Hernandez each have a one-fourth share (one half of one half) through their deceased father Merced Hernandez. The claimant is equal in priority to the following claims by Global Discoveries. The AC/TTC recommends that 25% (or \$13,013.03) of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Francisco Hernandez.

2. Tax Sale Item #72, APN 195-050-41.

The property sold for \$75,211.00 and resulted in excess proceeds of \$20,857.59. According to the property tax system, at the time of the tax sale, the property was assessed to: Martha L Svitak. The AC/TTC received two claims for the excess proceeds.

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1) **State of California – Franchise Tax Board** submitted a claim for \$1,661.19 as lienholder, and included the following documents:

- A claim summary
- An Order to Withhold Personal Income Tax

The claim, signed by Patricia Rojas of the Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$1,661.19 assessed to Martha L Svitak. The claimant provided a copy of the Order to Withhold. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Martha Svitak if she had a successful claim for excess proceeds, but Martha Svitak is deceased and did not claim any excess proceeds from this sale. The AC/TTC recommends denying the claim due to insufficient evidence.

2) **Geri Ellen Guerrero** through her attorney Paul C Franco of Heritage Asset Development Company, LLC, submitted a claim for \$20,857.59 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 9/21/1994, document number 94147734
- A copy of a Last Will and Testament signed by Martha Lee Svitak, dated 9/11/2009
- A certified copy of Martha Lee Svitak's Death Certificate with a date of death of 11/17/2009
- A Limited Power of Attorney document appointing Paul C Franco attorney for Heritage Asset Development Company, LLC signed by Geri Ellen Guerrero, dated 6/5/2019
- A Partial Assignment of Rights document signed by Geri Ellen Guerrero, dated 7/24/2019
- An Affidavit of Proof of Identity signed by Geri Ellen Guerrero
- An Affidavit of Disclosure signed by Geri Ellen Guerrero, dated 7/24/2019
- A Probate Code section 13101 affidavit signed by Geri Ellen Guerrero
- A copy of Geri Ellen Guerrero'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

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claim for the excess proceeds on its own behalf directly with the County at no cost. The claim, signed by Geri Ellen Guerrero, is based on a Limited Power of Attorney agreement appointing Paul C Franco of Heritage Asset Development Company LLC as attorney-in-fact to claim excess proceeds, a Grant Deed recorded 9/21/1994, in which Martha L Svitak was named as grantee, a Death Certificate for Marth Lee Svitak dated 11/17/2009, a Last Will and Testament signed by Martha Lee Svitak, and a Probate Code section 13100 affidavit signed by Geri Ellen Guerrero. The AC/TTC recommends that all \$20,857.59 of the excess proceeds from this property be distributed to Geri Ellen Guerrero

3. Tax Sale Item #124, APN 460-174-21.

The property sold for \$130,200.00 and resulted in excess proceeds of \$117,625.04. According to the property tax system, at the time of the tax sale, the property was assessed to: Oscar M & Martha Salazar. The AC/TTC received two claims for the excess proceeds.

1) **Winn Law Group on behalf of Fireside Bank** submitted a claim for \$18,061.54 as lienholder as a judgment creditor, and included the following documents:

- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 06CECL02966, recorded in Fresno County on 7/24/2017
- A ledger detailing the principal, interest, costs, and total balance due

The claim, signed by Leslie Sotelo of the Winn Law Group, is based on an Abstract of Judgment recorded 7/24/2017 in the amount of \$14,111.15 naming Martha Salazar as judgment debtor and Fireside Bank as judgment creditor and an itemized statement which includes costs and interest, calculated at the legal rate totaling \$18,061.54. Winn Law Group appears to be attorney for Fireside Bank. By recording date, this claim is senior to the claim by the City of Fresno. The AC/TTC recommends that \$18,061.54 of the excess proceeds from this property be distributed to Winn Law Group on behalf of Fireside Bank.

2) **City of Fresno – Utilities Billing & Collections** submitted a claim for \$272.70 as lienholder, and included the following documents:

- A copy of a Notice of Lien, recorded in Fresno County on 9/20/2017, document number 2017-0119115
- A copy of a Billing History Summary detailing the principal, payments, charges, and total balance due

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The claim, signed by Brian Reams of the City of Fresno, Utilities Billing & Collections, is based on a Notice of Lien recorded on 9/20/2017, under the Utility Billing and Collection Procedures of the Municipal Utility Service Provisions of Article 11 of Chapter 2 of the Fresno Municipal Code, establishing a lien against parcel 460-261-05. A ledger which included charges, payments, and adjustments, totaling \$272.70 was included substantiating the claim amount. Due to the fact that the lien was not against the property in question, but a different property, with a different legal description, the AC/TTC recommends denying the claim due to insufficient evidence.

Two claims for excess proceeds were submitted. Upon the approval and denial of those claims as recommended, the remaining balance of \$99,563.50 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

4. Tax Sale Item #131, APN 128-461-64.

The property sold for \$65,700.00 and resulted in excess proceeds of \$63,189.47. According to the property tax system, at the time of the tax sale, the property was assessed to: Bertram James Lavell Jr & Dawn M Baty Lavell. The AC/TTC received four claims for the excess proceeds.

1) **Global Discoveries on behalf of Stephanie Coston as Attorney-in-Fact for Dawn M Moore** submitted a claim for \$31,594.74 as lienholder as a judgment creditor, and included the following documents:

- A claim summary
- A copy of a Dissolution Judgment filed in Fresno County Superior Court, filed 11/30/2001, case number 00CEFL11473
- A copy of a Marital Settlement Agreement filed in Fresno County Superior Court, dated 12/22/2000, case number 00CEFL11473
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 00CEFL11473, recorded in Fresno County on 7/21/2005
- A copy of a Notice of Support Judgment issued by Fresno County Superior Court, case number 00CEFL11473, recorded in Fresno County on 9/17/2009
- A copy of a General Power of Attorney document appointing Stephanie A Coston, dated 2/4/2015

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- A Statement of Amount Due and Owing stating the initial monthly payment amount, payments received, and total balance due, signed by Stephanie Ann Coston as Attorney-in-Fact for Dawn Margaret Moore, dated 6/28/2019
- An Affidavit signed by Stephanie Ann Coston, dated 6/28/2019, declaring that she is over 18, a resident of Auberry, CA, that Dawn Margaret Moore is the same person listed as Dawn M Lavell on the Abstract of Support Judgment recorded on 7/21/2005 with the document number 2005-0164148, that Dawn Margaret Moore is the same person listed as Dawn M Lavell on the Abstract of Support Judgment recorded on 9/17/2009 with the document number 2009-0128055, that Dawn Margaret Moore is the same person listed as Dawn M Lavell on the Judgment Dissolution filed on 11/30/2001 with the case number 00CEFL11473, that Dawn Margaret Moore is the same person as Dawn Margaret Baty Lavell and Dawn M Lavell, that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 128-461-64
- A California Assignment of Right to Collect Excess Proceeds document signed by Stephanie Coston as Attorney-in-Fact for Dawn Margaret Moore, dated 6/28/2019
- A copy of Dawn Margaret Moore's California driver's license
- A copy of Stephanie Anne Coston'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 Stephanie Coston as Attorney-in-Fact for Dawn M Moore, is based on a Durable Power of Attorney agreement appointing Stephanie A Coston as Power of Attorney for Dawn M Moore, an Abstract of Support Judgment recorded on 7/21/2005 naming Bertram James Lavell Jr as judgment debtor and County of Fresno Department of Child Support Services as judgment creditor, a Notice of Support Judgment recorded on 9/17/2009 naming Bertram James Lavell Jr as judgment debtor and County of Fresno Department of Child Support Services as judgment creditor, a Dissolution of Marriage judgment for Dawn M Lavell and Bertram James Lavell Jr filed 11/30/2001, a Marital Settlement Agreement stating that Bertram James Lavell Jr is to pay child support in the amount of \$2,820.00 per month, and a Statement of Amount Due and Owing document stating that no payments were received and that the total amount due at the time of the sale was \$617,580.00. By recording date, this claim is senior to the claim by Franchise Tax Board and by statute this claim by a lienholder of record is higher priority to the claims by

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Global Discoveries and Advantage Asset Recovery on behalf of titleholders of record. Due to this claim being based on a judgment against Bertram James Lavell Jr and Bertram James Lavell Jr only being entitled to 50% of the excess proceeds, the AC/TTC recommends that only 50% (or \$31,594.73) of the excess proceeds from this property be distributed to Global Discoveries Ltd., on behalf of Stephanie Coston as Attorney-in-Fact for Dawn M Moore.

2) **Global Discoveries on behalf of Stephanie Coston as Attorney-in-Fact for Dawn Moore** submitted a claim for \$31,594.74 as titleholder, and included the following documents:

- A claim summary
- A copy of a Grant Deed, recorded in Fresno County on 1/15/2010, document number 2010-0005106
- A copy of a General Power of Attorney document appointing Stephanie A Coston, dated 2/4/2015
- An Affidavit signed by Stephanie Ann Coston, dated 6/28/2019, declaring that she is over 18, a resident of Auberry, CA, that Dawn Margaret Moore is the same person listed as Dawn Margaret Baty Lavell on the Grant Deed recorded on 1/15/2010 with the document number 2010-005106, that Dawn Margaret Moore is the same person as Dawn Margaret Baty Lavell and Dawn M Lavell, that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 128-461-64
- A California Assignment of Right to Collect Excess Proceeds document signed by Stephanie Coston as Attorney-in-Fact for Dawn Margaret Moore, dated 6/28/2019
- A copy of Dawn Margaret Lavell's California driver's license
- A copy of Dawn Margaret Moore's California driver's license
- A copy of Stephanie Anne Coston'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 Stephanie Coston as Attorney-in-Fact for Dawn Moore, is based on a Durable Power of Attorney agreement appointing Stephanie A Coston as Power of Attorney for Dawn M Moore, a Grant Deed recorded on 1/15/2010 in which Bertram James Lavell, Jr and Dawn Margaret Baty Lavell are named grantees, a Marriage Certificate for the marriage of Phillip Moore to Dawn M Baty, and a California Identification Card verifying Dawn M

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Moore is one and the same as Dawn Margaret Baty Lavell. By statute this claim by a titleholder of record is lower priority to the previous claim by Global Discoveries as lienholder and equal in priority to the claims by Advantage Asset Recovery and the Franchise Tax Board, which means that after granting those claims as recommended, there are insufficient excess proceeds available to pay this claim in its entirety. The AC/TTC would have recommended that 50% of the remaining balance (or \$15,797.37) of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf Stephanie Coston as Attorney-in-Fact for Dawn Moore, but because of the Order to Withhold submitted by the Franchise Tax Board for \$13,025.73 against Dawn M Moore aka Dawn M Baty, the AC/TTC now recommends that the remaining \$2,771.64 be distributed to Global Discoveries, Ltd., on behalf Stephanie Coston as Attorney-in-Fact for Dawn Moore.

3) **Advantage Asset Recovery on behalf of Twanish Lavell as Attorney-in-Fact for Bertram J Lavell Jr** submitted a claim for \$63,189.47 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 1/15/2010, document number 2010-0005106
- A copy of a Durable Financial Power of Attorney document appointing Twanish Lavell, dated 11/17/2014
- An Assignment of Right to Collect Excess Proceeds document signed by Twanish Lavell as Power of Attorney for Bertram Lavell Jr, dated 4/22/2020
- A Memorandum of Understanding and Agreement signed by Twanish Lavell, Power of Attorney for Bertram Lavell Jr
- A copy of Aaron Douglas Phanco's California driver's license
- A copy of Tawanish Rachel Lavell's California driver's license

The claim, signed by Aaron Phanco of Advantage Asset Recovery, under assignment from Twanish Lavell as Attorney-in-Fact for Bertram James Lavell Jr, is based on a Durable Financial Power of Attorney agreement appointing Twanish Lavell as Power of Attorney for Bertram James Lavell Jr, a Grant Deed recorded on 1/15/2010 in which Bertram James Lavell Jr and Dawn Margaret Baty Lavell are named grantees. By statute this claim by a titleholder of record is lower priority to the previous claim by Global Discoveries as a lienholder and equal to the claims by Global Discoveries as a titleholder and the Franchise Tax Board. The AC/TTC would have recommended that 50% of the remaining balance (or \$15,797.37) of the excess proceeds from this property be

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distributed to Advantage Asset Recovery on behalf Twanish Lavell as Attorney-in-Fact for Bertram J Lavell Jr, but because of the Order to Withhold submitted by the Franchise Tax Board for \$157,152.38 against Bertram J Lavell Jr, the AC/TTC now recommends denying the claim due to insufficient excess proceeds available for distribution.

4) **State of California – Franchise Tax Board** submitted a claim for \$157,152.38 as lienholder, and included the following documents:

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

The claim, signed by Patricia Rojas of the Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$157,152.38 assessed to Bertram J Lavell Jr. 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 Bertram J Lavell Jr if he had a successful claim for excess proceeds, which he does (through Twanish Lavell, his Attorney-in-Fact). The AC/TTC recommends that the \$15,797.37 of the excess proceeds that was to be distributed to Advantage Asset Recovery on behalf Twanish Lavell as Attorney-in-Fact for Bertram J Lavell Jr from this property, now be distributed to State of California – Franchise Tax Board.

5) **State of California – Franchise Tax Board** submitted a claim for \$13,025.73 as lienholder, and included the following documents:

- A claim summary
- An Order to Withhold Personal Income Tax

The claim, signed by Patricia Rojas of the Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$13,025.73 assessed to Dawn M Moore aka Dawn M Baty. The claimant provided a copy of the Order to Withhold. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Dawn M Moore aka Dawn M Baty if she had a successful claim for excess proceeds, which she does (through Stephanie Coston, her Attorney-in-Fact). The AC/TTC recommends that \$13,025.73 of the \$15,797.37 of the excess proceeds that was to be distributed to Global Discoveries, Ltd., on behalf Stephanie Coston as Attorney-in-Fact

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for Dawn Moore from this property, now be distributed to State of California – Franchise Tax Board.

5. Tax Sale Item #145, APN 460-261-05.

The property sold for \$80,100.00 and resulted in excess proceeds of \$65,111.53. According to the property tax system, at the time of the tax sale, the property was assessed to: Buford Powers. The AC/TTC received two claims for the excess proceeds.

1) **Pascuzzi & Stoker** submitted a claim for \$33,981.14 as lienholder as a judgment creditor, and included the following documents:

- A claim summary
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, recorded in Fresno County on 4/15/2014, case number 04CECL00915
- A copy of a Grant Deed, recorded in Fresno County on 6/27/2018, document number 2018-0076227
- A statement of accumulated interest and payments
- A copy of Susan Lynn Pascuzzi's California driver's license
- Corporate documents for Cochran Investment Company

The claim, signed by Susan L Pascuzzi of Pascuzzi, Pascuzzi & Stoker, is based on an Abstract of Judgment recorded 4/15/2014 in the amount of \$21,238.22 naming Patricia Ratliff as judgment debtor and Pascuzzi, Moore & Stoker as judgment creditor and a statement which states that all principal and interest total \$33,981.14. Although the County's property tax system states that the property in question was assessed to Buford Powers at the time of the tax sale, the grant deed submitted by Global Discoveries on behalf of Patricia Ratliff shows that the property had been transferred from Buford Powers to Patricia Ratliff in 2018. By statute this claim by a lienholder is a higher priority than the claim by Global Discoveries. The AC/TTC recommends that \$33,981.14 of the excess proceeds from this property be distributed to Pascuzzi & Stoker.

2) **Global Discoveries on behalf of Patricia Ratliff** submitted a claim for \$65,111.53 as titleholder, and included the following documents:

- A claim summary

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- A copy of a Grant Deed, recorded in Fresno County on 1/29/2019, document number 2019-0009274
- An Affidavit signed by Patricia Ratliff, dated 8/7/2019, declaring that she is over 18, a resident of Atlanta, GA, that she is the same person who is listed on the Grant Deed recorded on 1/29/2019 with the document number 2019-0009274, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 460-261-05
- A California Assignment of Right to Collect Excess Proceeds document signed by Patricia Ratliff, dated 8/7/2019
- A copy of Patricia Ann Ratliff's Georgia 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 Patricia Ratliff, is based on a Grant Deed recorded on 1/29/2019 in which Buford Powers granted Patricia A Ratliff the property in question and a gas and electric bill establishing that Patricia Ratliff was receiving bills to her mailing address in Georgia for the property in question. Although the County's property tax system states that the property in question was assessed to Buford Powers at the time of the tax sale, the property had been transferred to Patricia Ratliff. Due to the timing of the recording of this deed, the County's property tax system still listed Buford Powers as the assessee. By statute this claim is a lower priority than the claim by Pascuzzi Pascuzzi & Stoker which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claimant in its entirety. The AC/TTC recommends that the remaining \$31,130.39 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Patricia Ratliff.

6. Tax Sale Item #161, APN 479-293-08.

The property sold for \$71,100.00 and resulted in excess proceeds of \$56,474.56. According to the property tax system, at the time of the tax sale, the property was assessed to: Inez Johnson. The AC/TTC received two claims for the excess proceeds.

- 1) **City of Fresno** submitted a claim for \$8,308.00 as lienholder, and included the following documents:

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- A copy of a Promissory Note, dated 2/24/1987
- A copy of a Deed of Trust with Assignment of Rents, recorded in Fresno County on 3/4/1983, document number 83018680
- A Loan History report detailing the principal, interest, fees, payments and ending balance of the loan
- A copy of Michael Anthony Lima's California driver's license

The claim, signed by Michael Lima of the City of Fresno, is based on a Deed of Trust recorded on 3/4/1983 in the amount of \$9,287.00 naming Inez Johnson as trustor and the City of Fresno as beneficiary, a Promissory Note, and a Loan History report providing the total amount due being \$8,308.00. By statute this claim by a lienholder of record is higher priority than the claim by Global Discoveries as titleholder of record. The AC/TTC recommends that \$8,308.00 of the excess proceeds from this property be distributed to City of Fresno – DARM.

2) **Global Discoveries on behalf of Betty Jean Johnson and Irene Lee** submitted a claim for \$24,203.38 as titleholder, and included the following documents:

- A claim summary
- A letter of explanation for the claim
- A certified copy of Betty Jean Johnson's Birth Certificate with a date of birth of 3/27/1945
- A certified copy of Irene Louise Johnson's Birth Certificate with a date of birth of 1/18/1958
- A certified copy of a Marriage Certificate for the marriage of David Otis Lee and Irene Louise Johnson, dated 1/5/1979
- A certified copy of Inez Johnson Death Certificate with a date of death of 9/25/2005
- A copy of a Corporation Grant Deed, recorded in Fresno County on 2/11/1964, document number 11639
- A Probate Code section 13101 affidavit signed by Betty Johnson
- A Probate Code section 13101 affidavit signed by Irene Lee
- An Affidavit signed by Betty Jean Johnson, dated 4/22/2020, declaring that she is over 18, a resident of Oakland, CA, that Inez Johnson is the same person who is listed on the Corporation Grant Deed recorded on 2/11/1964 with the document number 11639, that she is a surviving biological issue to Inez Johnson who passed away 9/25/2005, that she is the same person as Betty J Johnson and

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Betty Johnson, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 479-293-08

- An Affidavit signed by Irene Lee, dated 4/23/2020, declaring that she is over 18, a resident of Fresno, CA, that Inez Johnson is the same person who is listed on the Corporation Grant Deed recorded on 2/11/1964 with the document number 11639, that she is a surviving biological issue to Inez Johnson who passed away 9/25/2005, that she is the same person as Irene Louise Lee, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 479-293-08
- A California Assignment of Right to Collect Excess Proceeds document signed by Betty Jean Johnson, dated 4/22/2020
- A California Assignment of Right to Collect Excess Proceeds document signed by Irene L Lee, dated 4/23/2020
- A copy of Betty Jean Johnson's United States of America Passport
- A copy of Irene Louise Lee's California driver's license
- 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, is based on a Corporation Grant Deed recorded on 2/11/1964 naming Inez Johnson as grantee, a Death Certificate for Inez Johnson dated 9/25/2005, an Affidavit for Collection of Personal Property of the decedent Inez Johnson under Probate Code section 13100 et seq., signed by Betty Johnson and naming Bobby Johnson, Irene Lee, Betty Johnson, Ilene Johnson, Helen Johnson, Rose Johnson and heirs to the estate of George Johnson as the only successors of the decedent, an Affidavit for Collection of Personal Property of the decedent Inez Johnson under Probate Code section 13100 et seq., signed by Irene Lee and naming Bobby Johnson, Irene Lee, Betty Johnson, Ilene Johnson, Helen Johnson, Rose Johnson and heirs to the estate of George Johnson as the only successors of the decedent, a Birth Certificate showing that Betty Jean Johnson is the child of Inez Johnson, a Birth Certificate showing that Irene Johnson is the child of Inez Johnson, and a Marriage Certificate verifying that Irene Lee is one and the same as Irene Johnson. Established by the Probate Code section 13100 each successor is entitled to 14.29% of the excess proceeds from the property in question. By statute this claim by a titleholder of record is lower in priority to the claim by The City of Fresno as a lienholder of record. The AC/TTC recommends that two-sevenths (or \$13,761.87) of the balance of the excess proceeds

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from this property be distributed to Global Discoveries on behalf of Betty Jean Johnson and Irene Lee.

Two claims for excess proceeds were submitted. Upon the approval of those claims as recommended, the remaining balance of \$34,404.69 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

7. Tax Sale Item #175, APN 463-171-11.

The property sold for \$40,900.00 and resulted in excess proceeds of \$214.79. According to the property tax system, at the time of the tax sale, the property was assessed to: Alexander E & Maria Christina Fricke. The AC/TTC received two claims for the excess proceeds.

- 1) **County of Fresno – RCU** submitted a claim for \$11,401.54 as lienholder as a judgment creditor, and included the following documents:
 - A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 09CESC01963, recorded in Fresno County on 11/22/2010
 - A ledger detailing the charges, interest, payments, and total balance due
 - A copy of Kyle Curnutte’s County of Fresno employee ID badge

The claim, signed by Kyle Curnutte of the County of Fresno, is based on an Abstract of Judgment recorded on 11/22/2010 naming Alex Fricke aka Alex Emil Fricke as judgment debtor and County of Fresno RRD (which stands for “Revenue Reimbursement Division,” currently known as the “Revenue Collections Unit”) as judgment creditor in the amount of \$6,322.81 and an itemized statement which includes fees and interest, calculated at the legal rate totaling \$11,401.54. By statute this claim by a lienholder of record is higher in priority to the claim by Christina Maria Fricke-Trevino as a titleholder. Because there are insufficient excess proceeds available to pay this claimant in its entirety. The AC/TTC recommends that all \$214.79 of excess proceeds from this parcel be distributed to the County of Fresno – RCU.

- 2) **Christina Maria Fricke-Trevino** submitted a claim for \$214.79 as titleholder, and included the following documents:
 - A copy of a Grant Deed, recorded in Fresno County on 5/16/1980, document number 48459

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- A copy of a Dissolution Judgment filed in Fresno County Superior Court, dated 7/1/1987, case number 362965-6
- A certified copy of a Marriage Certificate for the marriage of Noe Trevino and Christina Maria Fricke, dated 7/25/2005
- A certified copy of Alexander Emil Fricke's Death Certificate with a date of death of 1/17/2012
- A copy of Christina Maria Fricke-Trevino's California driver's license

The claim, filed by Christina Maria Fricke-Trevino, is based on a Grant Deed recorded on 5/16/1980 in which Alexander E and Christina Maria Fricke were named as Joint Tenants, a Judgment for Dissolution of Marriage, a Marriage Certificate for the marriage of Noe Trevino to Christina Maria Fricke on 7/25/2005 establishing the claimants change of name, and a Death Certificate for Alexander Emil Fricke dated 1/17/2012. By statute this claim by a titleholder of record is lower in priority to the claim by The County of Fresno as a lienholder of record. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

8. Tax Sale Item #197, APN 460-314-09.

The property sold for \$65,100.00 and resulted in excess proceeds of \$6,768.50. According to the property tax system, at the time of the tax sale, the property was assessed to: Helen Villa & Michael Villa Gonzales. The AC/TTC received three claims for the excess proceeds.

1) **State of California - Department of Health Care Services** submitted a claim for \$69,699.62 as lienholder, and included the following documents:

- A copy of a Quitclaim Deed, recorded in Fresno County on 7/23/2003, document number 2003-0167476
- A copy of a Lien, recorded in Fresno County on 6/29/2011, document number 2011-0085823
- A statement listing the initial lien amount, total payments made, total interest accrued, and ending balance
- A copy of Ann Heckman Sharp's California driver's license
- A copy of Ann Sharp's Health Care Services employee ID badge

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The claim, signed by Ann Sharp of the State of California – Department of Health Care Services, is based on a Lien recorded on 6/29/2011 in the amount of \$45,000.00 and naming Helen Villa as the lien date assessee and a statement which states the interest and payments totaling \$69,699.62. By recording date, this claim is senior to the following claim by Capital Collections and by statute this claim is higher priority to the following claim by Global Discoveries. The AC/TTC recommends that all \$6,768.50 of the excess proceeds from this property be distributed to State of California – Department of Health Care.

- 2) **Capital Collections**, through its attorney Steven Hrdlicka, submitted a claim for \$3,855.43 as lienholder as a judgment creditor, and included the following documents:
- A copy of an Abstract of Judgment filed at Fresno County Superior Court, dated 12/10/2013, case number 13CECL07628
 - A ledger detailing the initial judgment amount, interest, and ending balance of the loan
 - 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 R Hrdlicka, is based on an Abstract of Judgment recorded 12/10/2013 in the amount of \$2,287.85 naming Michael V Gonzales as judgment debtor and Capital Collections, LLC as judgment creditor. By recording date, this claim is junior to the claim by the State of California, 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.

- 3) **Global Discoveries on behalf of Michael Villa Gonzales**, submitted a claim for \$50,596.09 as titleholder, and included the following documents:
- A claim summary
 - A copy of a Quitclaim Deed, recorded in Fresno County on 7/23/2003, document number 2003-0167476
 - A certified copy of Helen Collazo Villa's Death Certificate with a date of death of 10/26/2006

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- A California Assignment of Right to Collect Excess Proceeds document signed by Michael Villa Gonzales, dated 5/15/2019
- An Affidavit for Michael Villa Gonzales, dated 5/15/2019, declaring that he is over 18, a resident of Fresno, CA, that he is the same person who is listed on the Quitclaim Deed recorded on 7/23/2003 with the document number 2003-0167476, and that they assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 460-314-09
- A copy of Michael Villa Gonzales California driver's license
- 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 Michael Villa Gonzales, is based on a Quitclaim Deed recorded on 7/23/2003 in which Helen Villa and Michael Villa Gonzales are named as Joint Tenants and a Death Certificate for Helen Villa dated 10/26/2006. By statute this claim by a titleholder of record is lower priority to the previous claims by the State of California and Capital Collections as lienholders of record, which means that after granting and denying those claims 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.

9. Tax Sale Item #211, APN 015-301-23.

The property sold for \$533,933.00 and resulted in excess proceeds of \$503,783.88. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: Virginia Barnett, Trustee. The AC/TTC received two claims for the excess proceeds.

- 1) **State of California – Franchise Tax Board** submitted a claim for \$4,204.51 as lienholder, and included the following documents:
 - A claim summary
 - An Order to Withhold Personal Income Tax
 - A Certificate of Tax Due and Delinquency, dated 6/24/2019

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The claim, signed by Johanna Hanson of the State of California – Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$4,204.51 assessed to Virginia A Barnett. The claimant provided a copy of the Order to Withhold and a Certificate of Tax Due and Delinquency. An Order to Withhold Personal Income Tax allows the FTB to intercept a payment to Virginia A Barnett if she has a successful claim for excess proceeds, which she does (see below). The AC/TTC recommends that \$4,204.51 of the \$503,783.88 of the excess proceeds that was to be distributed to Global Discoveries, Ltd., on behalf Virginia Barnett, Trustee, now be distributed to State of California – Franchise Tax Board.

2) **Global Discoveries on behalf of Virginia Barnett** submitted a claim for \$503,783.88 as titleholder, and included the following documents:

- A claim summary
- A copy of The Shubin Family Trust of 1989
- A certified copy of Alice Roxie Shubin's Death Certificate with a date of death of 8/6/2000
- A certified copy of Wallace John Shubin's Death Certificate with a date of death of 7/26/2008
- A copy of an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution issued by Fresno County Superior Court, case number 10CEPR00467, recorded in Fresno County on 8/10/2011
- A Certification of Trustees Under Trust under California Probate Code section 18100.5, dated 5/29/2019
- An Affidavit signed by Virginia Alice Barnett, dated 5/29/2019, declaring that she is over 18, a resident of Fresno, CA, the same person that is listed as Virginia Shubin Barnett on the Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded on 8/10/2011 with the document number 2011-0105599, that she is the Beneficiary of The Shubin Family Trust of 1989, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 015-302-13, 015-301-23 & 015-302-51S
- A California Assignment of Right to Collect Excess Proceeds document signed by Virginia Alice Barnett, dated 5/29/2019
- A copy of Virginia Alice Barnett's California driver's license
- A copy of Jed Byerly's California driver's license
- A copy of Jed Byerly's business card

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The claim, signed by Jed Byerly of Global Discoveries, under assignment from Virginia Barnett, is based on an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded 8/10/2011 naming Virginia Shubin Barnett the Trustee of The Shubin Family Trust of 1989 Under Declaration of Trust Dated September 1, 1989, which held the property in question, a copy of The Shubin Family Trust of 1989 listing Virginia Alice Barnett as the third appointee as trustee after Wallace J Shubin and Alice R Shubin, a Death Certificate for Alice Roxie Shubin dated 8/6/2000, and a Death Certificate for Wallace John Shubin dated 7/26/2008. By statute this claim by a titleholder of record is lower priority to the previous claim by the Franchise Tax Board, so the AC/TTC now recommends that the remaining \$499,579.37 be distributed to Global Discoveries, Ltd., proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Virginia Barnett, Trustee.

10. Tax Sale Item #212, APN 015-302-13.

The property sold for \$533,433.00 and resulted in excess proceeds of \$511,571.47. According to the property tax system, at the time of the tax sale, the property was assessed to: Virginia Barnett, Trustee. The AC/TTC received two claims for the excess proceeds.

- 1) **State of California – Franchise Tax Board** submitted a claim for \$4,204.51 as lienholder, and included the following documents:
 - A claim summary
 - An Order to Withhold Personal Income Tax
 - A Certificate of Tax Due and Delinquency, dated 6/24/2019

The claim, signed by Johanna Hanson of the State of California – Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$4,204.51 assessed to Virginia A Barnett. The claimant provided a copy of the Order to Withhold and a Certificate of Tax Due and Delinquency. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Virginia A Barnett if she had a successful claim for excess proceeds, which she does (see below). The amount of \$4,204.51 has been satisfied by the claim submitted for Tax Sale Item #211. For that

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reason, the AC/TTC recommends denying the claim due to the claim being satisfied by other means.

2) **Global Discoveries on behalf of Virginia Barnett** submitted a claim for \$511,571.47 as lienholder, and included the following documents:

- A claim summary
- A copy of The Shubin Family Trust of 1989
- A certified copy of Alice Roxie Shubin's Death Certificate with a date of death of 8/6/2000
- A certified copy of Wallace John Shubin's Death Certificate with a date of death of 7/26/2008
- A copy of an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution issued by Fresno County Superior Court, case number 10CEPR00467, recorded in Fresno County on 8/10/2011
- A Certification of Trustees Under Trust under California Probate Code section 18100.5, dated 5/29/2019
- An Affidavit signed by Virginia Alice Barnett, dated 5/29/2019, declaring that she is over 18, a resident of Fresno, CA, the same person that is listed as Virginia Shubin Barnett on the Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded on 8/10/2011 with the document number 2011-0105599, that she is the Beneficiary of The Shubin Family Trust of 1989, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 015-302-13, 015-301-23 & 015-302-51S
- A California Assignment of Right to Collect Excess Proceeds document signed by Virginia Alice Barnett, dated 5/29/2019
- A copy of Virginia Alice Barnett'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 Virginia Barnett, is based on an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded 8/10/2011 naming Virginia Shubin Barnett the Trustee of The Shubin Family Trust of 1989 Under Declaration of Trust Dated September 1, 1989, which held the property in

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question, a copy of The Shubin Family Trust of 1989 listing Virginia Alice Barnett as the third appointee after Wallace J Shubin and Alice R Shubin, a Death Certificate for Alice Roxie Shubin dated 8/6/2000, and a Death Certificate for Wallace John Shubin dated 7/26/2008. By statute this claim by a titleholder of record is lower priority to the claim by the State of California – Franchise Tax Board as a lienholder of record. But because the AC/TTC recommends denying the claim by the State of California – Franchise Tax Board, the AC/TTC recommends that \$511,571.47 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Virginia Barnett, Trustee.

11. Tax Sale Item #214, APN 015-302-51S.

The property sold for \$425,200.00 and resulted in excess proceeds of \$408,575.08. According to the property tax system, at the time of the tax sale, the property was assessed to: Virginia Barnett, Trustee. The AC/TTC received two claims for the excess proceeds.

- 1) **State of California – Franchise Tax Board** submitted a claim in the amount of \$4,204.51 as lienholder, and included the following documents:
 - A claim summary
 - An Order to Withhold Personal Income Tax
 - A Certificate of Tax Due and Delinquency, dated 6/24/2019

The claim, signed by Johanna Hanson of the State of California – Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/24/2019 in the amount of \$4,204.51 assessed to Virginia A Barnett. The claimant provided a copy of the Order to Withhold and a Certificate of Tax Due and Delinquency. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Virginia A Barnett if she had a successful claim for excess proceeds, which she does (see below). The amount of \$4,204.51 has been satisfied by the claim submitted for Tax Sale Item #211. For that reason, the AC/TTC recommends denying the claim due to the claim being satisfied by other means.

- 2) **Global Discoveries on behalf of Virginia Barnett** submitted a claim in the amount of \$408,575.08 as titleholder, and included the following documents:
 - A claim summary

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- A copy of The Shubin Family Trust of 1989
- A certified copy of Alice Roxie Shubin's Death Certificate with a date of death of 8/6/2000
- A certified copy of Wallace John Shubin's Death Certificate with a date of death of 7/26/2008
- A copy of an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution issued by Fresno County Superior Court, case number 10CEPR00467, recorded in Fresno County on 8/10/2011
- A Certification of Trustees Under Trust under California Probate Code section 18100.5, dated 5/29/2019
- An Affidavit signed by Virginia Alice Barnett, dated 5/29/2019, declaring that she is over 18, a resident of Fresno, CA, the same person that is listed as Virginia Shubin Barnett on the Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded on 8/10/2011 with the document number 2011-0105599, that she is the Beneficiary of The Shubin Family Trust of 1989, and that she assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 015-302-13, 015-301-23 & 015-302-51S
- A California Assignment of Right to Collect Excess Proceeds document signed by Virginia Alice Barnett, dated 5/29/2019
- A copy of Virginia Alice Barnett'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 Virginia Barnett, is based on an Order on Waiver of Accounting and Petition for Allowance of Statutory Fees to Attorney for Executor, and Petition for Final Distribution recorded 8/10/2011 naming Virginia Shubin Barnett the Trustee of The Shubin Family Trust of 1989 Under Declaration of Trust Dated September 1, 1989, which held the property in question, a copy of The Shubin Family Trust of 1989 listing Virginia Alice Barnett as the third appointee after Wallace J Shubin and Alice R Shubin, a Death Certificate for Alice Roxie Shubin dated 8/6/2000, and a Death Certificate for Wallace John Shubin dated 7/26/2008. By statute this claim by a titleholder of record is lower priority to the claim by the State of California – Franchise Tax Board as a lienholder of record. But because the AC/TTC recommends denying the claim by the State of California – Franchise Tax

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Board, the AC/TTC recommends that \$408,575.08 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Virginia Barnett, Trustee.

12. Tax Sale Item #227, APN 120-153-14.

The property sold for \$306,500.00 and resulted in excess proceeds of \$252,041.46. According to the property tax system, at the time of the tax sale, the property was assessed to: Lynne Orosco, Trustee. The AC/TTC received two claims for the excess proceeds.

1) **Trackers USA on behalf of John William McDonald** submitted a claim for \$252,041.46 as lienholder, and included the following documents:

- A copy of a Deed of Trust with Assignment of Rents, recorded in Fresno County on 7/28/1982, document number 62394
- A certified copy of Connie Catherine McDonald's Death Certificate with a date of death of 2/15/2017
- A certified copy of William Robert McDonald's Death Certificate with a date of death of 4/6/2017
- A Limited Assignment of Rights to Claim Excess Proceeds signed by John William McDonald, dated 4/22/2020
- An Affidavit signed by John William McDonald, dated 4/22/2020, declaring that he is the executor for the estates of William R McDonald and Violet C McDonald, that no payments have been received for the Deed of Trust recorded 7/28/1982 and that he is claiming excess proceeds for Fresno County Assessor's Parcel Number 120-153-14
- A ledger detailing the principal, interest, payments, and outstanding balance of the loan
- A copy of the Declaration of Trust for the McDonald Family Trust
- A copy of a Durable Power of Attorney document appointing John W. McDonald, dated 9/12/2016
- A copy of John W. McDonald's California driver's license
- A copy of John W. McDonald's passport
- A copy of Jean C. Metzger's Hawaii driver's license

The claim, signed by Jean Cole Metzger of Trackers USA, under assignment from John William McDonald, is based on a Deed of Trust and Assignment of Rents recorded on

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7/28/1982 in the amount of \$38,665.71 naming William T Baird and Deanna L Baird as trustor and William R McDonald and Violet C McDonald as beneficiaries, a Death Certificate for Connie Catherine McDonald dated 2/15/2017, a Death Certificate for William Robert McDonald dated 4/6/2017, a letter explaining that Michael Rhoads made no payments before passing away, and an itemized statement which includes 10% monthly interest totaling \$1,323,956.80. The claimant did not submit the promissory note giving rise to the obligation secured by the Deed of Trust with Assignment of Rents. Without the note, the claim is incomplete. A letter was sent to the claimant on 10/30/2020 requesting the note. The claimant responded that due to his age and ability he was not able to locate the note. The Declaration of Trust for the McDonald Family Trust and a Durable Power of Attorney document was provided instead of the promissory note. The AC/TTC recommends denying the claim due to insufficient evidence.

2) **Laurie Jamison, Trustee of the Bill Baird Living Trust** submitted a claim for \$252,041.46 as titleholder, and included the following documents:

- A copy of the Declaration of Trust for the Bill Baird Living Trust
- A certified copy of William Thomas Baird's Death Certificate with a date of death of 5/20/2007
- A copy of an Affidavit Death of Trustee, recorded in Fresno County on 2/17/2012, document number 2012-0024509
- A Removal and Replacement of Trustee document for the Bill Baird Living Trust
- A letter to the previous Trustee informing her of her removal and replacement
- A copy of Laurie Jean Jamison's California driver's license
- A copy of Laurie Jean Jamison's Social Security Card

The claim, signed by Laurie Jean Jamison, is based on a Trust Transfer Deed recorded 3/26/2002 naming William T Baird as trustee of the Bill Baird Living Trust, the Declaration of Trust for the Bill Baird Living Trust appointing Debbie Miller and Lynne Orosco as Cotrustees, which includes the property in question, an Affidavit – Death of Trustee document recorded 2/17/2012 in which Lynne Orosco is named Successor Trustee, a Death Certificate for William Thomas Baird dated 8/18/1927, a Removal and Replacement of Trustee document dated 4/14/2020 establishing the removal of Lynne Orosco as trustee of the Bill Baird Living Trust and naming Laurie Jamison as the replacement, and a copy of a letter notifying Alice Lynne Orosco of her removal as the trustee of the Bill Baird Living Trust. By statute this claim by a titleholder of record is

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lower priority to the previous claim by Trackers USA on behalf of John William McDonald as lienholder of record. But because the AC/TTC recommends denying the claim by Trackers USA on behalf of John William McDonald, the AC/TTC recommends that \$252,041.46 of the excess proceeds from this property be distributed to Laurie Jean Jamison.

13. Tax Sale Item #232, APN 140-251-17.

The property sold for \$10,100.00 and resulted in excess proceeds of \$6,796.04. According to the property tax system, at the time of the tax sale, the property was assessed to: George & Julie Contreras. The AC/TTC received two claims for the excess proceeds.

1) **State of California – Franchise Tax Board** submitted a claim for \$1,372.19 as lienholder, and included the following documents:

- A claim summary
- A Certificate of Tax Due and Delinquency, dated 6/24/2019

The claim, signed by Johanna Hanson of the State of California – Franchise Tax Board, is based on a certificate of Tax Due and Delinquency in the amount of \$1,372.19 naming George Contreras as judgment debtor and the Franchise Tax Board as judgment creditor. The AC/TTC sent a letter to the claimant on 2/12/2021 requesting a copy of the recorded document to support the claim, but there was no response. The AC/TTC recommends denying the claim due to insufficient evidence.

2) **George Contreras** submitted a claim for \$6,796.04 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 7/22/1992, document number 92102420
- A certified copy of Julie Lynn Contreras' Death Certificate with a date of death of 5/19/2016
- A copy of George Edward Contreras' California driver's license

The claim, signed by George Edward Contreras, is based on a Grant Deed recorded 7/22/1992 naming George Contreras and Julie Contreras as Joint Tenants and a Death Certificate for Julie Lynn Contreras dated 5/19/2016. By statute this claim by a titleholder of record is lower priority to the claim submitted by the State of California as

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a lienholder of record. But because the AC/TTC recommends denying the claim by the State of California – Franchise Tax Board, the AC/TTC recommends that \$6,796.04 of the excess proceeds be distributed to George Edward Contreras.

14. Tax Sale Item #235, APN 160-230-12.

The property sold for \$55,200.00 and resulted in excess proceeds of \$38,617.57. According to the property tax system, at the time of the tax sale, the property was assessed to: Kyle Daovone Khamchanthavisouk. The AC/TTC received two claims for the excess proceeds.

1) **Bruce Leichty on behalf of Stephen Montel**, submitted a claim for \$57,825.19 as lienholder, and included the following documents:

- A letter of explanation for the claim
- A copy of an Installment Note dated 6/19/2012, file number 1019-4068679
- A copy of a Deed of Trust with Assignment of Rents, recorded in Fresno County on 6/28/2012, document number 2012-0089641
- A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded 4/24/2019, document number 2019-0041409
- A Limited Power of Attorney document appointing Bruce Leichty signed by Stephen C Montel, dated 2/14/2020
- Certificate of Appearance dated 2/27/2020
- An Assignment and Affidavit document signed by Stephen C Montel
- An Affidavit of Residency signed by Stephen C Montel
- A ledger detailing the initial amount, interest, payments, and ending balance of the loan
- A copy of Stephen Cecil Montel's United States of America Passport
- A copy of Bruce Duane Leichty's California driver's license
- A copy of Bruce D Leichty's State Bar of California Card

The claim, signed by Bruce Leichty, under assignment from Stephen C Montel, is based Limited Power of Attorney agreement appointing Bruce Leichty, a Deed of Trust recorded on 6/28/2012 in the amount of \$100,000.00 naming Daovone Kyle Khamchanthavisouk as trustor and Stephen C Montel as beneficiary, a Promissory Note, and an itemized statement which includes interest totaling \$57,825.19. By statute this claim by a lienholder of record is higher priority than the following claim as a titleholder of record. The AC/TTC recommends that all \$38,617.57 of the excess proceeds from this property be distributed to Bruce Leichty on behalf of Stephen C Montel.

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2) **KGM Group on behalf of Kyle Daovone Khamchanthavisouk** submitted a claim for \$38,617.57 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 6/28/2012, document number 2012-0089640
- A copy of a Notice of Power to Sell Tax-Defaulted Property, recorded in Fresno County on 7/16/2018, document number 2018-0083921
- An Assignment of Right to Collect Excess Proceeds document signed by Daovone Kyle Khamchanthavisouk, dated 4/16/2020
- A copy of Daovone Kyle Khamchanthavisouk's California driver's license
- A copy of Grant William Moreland Jr's California driver's license

The claim, signed by Grant W Moreland Jr of KGM Group, under assignment from Daovone Khamchanthavisouk, is based on a Grant Deed recorded 6/28/2012 naming Daovone Kyle Khamchanthavisouk as grantee. By statute this claim by a titleholder of record is lower priority to the previous claim as lienholder of record, which means that after granting those claims as recommended, there are insufficient excess proceeds available to pay this claim. The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

15. Tax Sale Item #254, APN 329-100-03.

The property sold for \$33,300.00 and resulted in excess proceeds of \$31,317.19. According to the property tax system, at the time of the tax sale, the property was assessed to: Pamela R Lasswell Trustee. The AC/TTC received two claims for the excess proceeds.

1) **Unclaimed Financial LLC** submitted a claim for \$3,914.65 as assignee, and included the following documents:

- An Assignment of Interest document signed by Pamela R Lasswell, dated 8/16/2019
- A copy of an Order Determining Succession to Real Property issued by the Fresno County Superior Court, case number 13CEPR00173, recorded in Fresno County on 6/13/2013
- A Notarized Summary of Trust document for The Morris E Linder Jr Revocable Living Trust Agreement signed by Morris E Linder, dated 4/19/1996

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- A letter of acceptance of appointment as Joint Successor Trustee of The Morris E Linder Jr Revocable Living Trust signed by Pamela R Lasswell, dated 4/21/1996
- A copy of Pamela Rae Lasswell's California driver's license

The claim, signed by Michael Citronenbaum of Unclaimed Financial LLC, is based on an Assignment of Interest from Pamela R Lasswell to Unclaimed Financial LLC of 12.5% of the excess proceeds from the parcel in question, a Notarized Summary of Trust for The Morris E Linder Jr Revocable Living Trust Agreement in which Pamela R Lasswell and Deborah K Stumpf are designated as joint trustees date 4/19/1996 and an Order Determining Succession to Real Property recorded on 6/13/2013 in which Pamela R Lasswell is named Successor Trustee of The Morris E Linder Jr Revocable Living Trust Agreement and granted 100% interest of the property in question. Due to the claimant's 12.5% interest in these excess proceeds they are only entitled to 12.5%. The AC/TTC recommends that 12.5% (or \$3,914.65) of the excess proceeds from this property be distributed to Unclaimed Financial LLC.

2) **Pamela R Lasswell, Trustee** submitted a claim for \$27,402.54 as titleholder, and included the following documents:

- A copy of an Order Determining Succession to Real Property issued by the Fresno County Superior Court, case number 13CEPR00173, recorded in Fresno County on 6/13/2013
- A Notarized Summary of Trust document for The Morris E Linder Jr Revocable Living Trust Agreement signed by Morris E Linder, dated 4/19/1996
- A letter of acceptance of appointment as Joint Successor Trustee of The Morris E Linder Jr Revocable Living Trust signed by Pamela R Lasswell, dated 4/21/1996
- A copy of Pamela Rae Lasswell's California driver's license

The claim, signed by Pamela R Lasswell, is based on a Notarized Summary of Trust for The Morris E Linder Jr Revocable Living Trust Agreement in which Pamela R Lasswell and Deborah K Stumpf are designated as joint trustees date 4/19/1996 and an Order Determining Succession to Real Property recorded on 6/13/2013 in which Pamela R Lasswell is named Successor Trustee of The Morris E Linder Jr Revocable Living Trust Agreement and granted 100% interest of the property in question. Due to the claimant assigning 12.5% of her interest in these excess proceeds she is only entitled to 87.5%. The AC/TTC recommends that 87.5% (or \$27,402.54) of the excess proceeds from this property be distributed to Pamela R Lasswell.

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16. Tax Sale Item #300, APN 458-161-27.

The property sold for \$87,300.00 and resulted in excess proceeds of \$73,575.91. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: Domingo Torres. The AC/TTC received six claims for the excess proceeds.

1) **Budget Funding I, LLC** submitted a claim for \$73,575.91 as lienholder, and included the following documents:

- A copy of a Deed of Trust, recorded in Fresno County on 4/05/2007, document number 2007-0068397
- A copy of an Adjustable Rate Note dated 3/23/2007, loan number 37674
- A copy of a Corporation Assignment of Deed of Trust, recorded in Fresno County on 4/30/2007, document number 2007-0085487
- A copy of a Blanket Collateral Assignment of Deeds of Trust, recorded in Fresno County on 2/3/2009, document number 2009-0014414
- A copy of a Correction Assignment to "Blanket Collateral Assignment of Deed of Trust", recorded in Fresno County on 5/7/2013, document number 2013-0066152
- An unrecorded Reassignment of Collateral Assignment of Deed of Trust and Loan Documents, dated 5/23/2019
- A demand detailing the principal, interest, charges, and total balance due
- A copy of Noah David Furie's California driver's license
- A copy of Noah David Furie's business card

The claim, signed by Noah Furie of Budget Funding I, LLC, is based on a Deed of Trust recorded on 4/5/2007 in the amount of \$165,000.00 naming Budget Finance Company as the beneficiary and Domingo Torres as trustor, a Corporation Assignment of Deed of Trust recorded on 4/30/2007 in which Budget Funding I, LLC is named as the new beneficiary, an Adjustable Rate Note, and a Payoff Statement providing the total amount due being \$185,600.18. By recording date, this claim is senior to the claims by California Business Bureau, Mid Valley Collections Bureau, Capital Collections, and the Franchise Tax Board, and by statute this claim by a lienholder of record is higher priority than the claim by Asset Recovery Inc. as a titleholder of record. The AC/TTC recommends that all \$73,575.91 of the excess proceeds from this property be distributed to Budget Funding I, LLC.

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2) **Mid Valley Collections Bureau on behalf of Professional Collection Cons** submitted a claim for \$8,510.08 as lienholder as a judgment creditor, and included the following documents:

- A copy of a Judgment filed at Fresno County Superior Court, dated 4/10/2007, case number 06CECL06426
- A copy of an Application for and Renewal of Judgment issued by Fresno County Superior Court, case number 06CECL06426, recorded in Fresno County on 8/23/2016
- A copy of an Acknowledgement of Assignment of Judgment filed at Fresno County Superior Court, filed on 4/23/2018, case number 06CECL06426
- A statement of accumulated interest, payments, and total balance due
- A copy of Todd Allen Shield's California driver's license

The claim, signed by Todd Shields of Mid Valley Collections Bureau, is based an Abstract of Judgment filed 4/10/2007 in the amount of \$3,604.74 naming Domingo A Torres as judgment debtor and Professional Collection Consultants as judgment creditor, an Application for and Renewal of Judgment recorded 8/23/2016 in the amount of \$6,683.74 naming Domingo A Torres as judgment debtor and Professional Collection Consultants as judgment creditor and an statement which states the principal and interest total \$8,510.08. By recording date, this claim is junior to the claim by Budget Funding I, LLC, 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.

3) **California Business Bureau**, through its attorney Franklin J Love, submitted a claim for \$12,968.35 as lienholder as a judgment creditor, and included the following documents:

- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 15CECL00324, recorded in Fresno County on 10/13/2015
- Affidavit of Claim for Surplus Funds, dated 5/17/2019
- A copy of Franklin Jay Love'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

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claim, signed by Franklin J Love, is based on an Abstract of Judgment recorded 10/13/2015 in the amount of \$9,441.75 naming Domingo A Torres as judgment debtor and California Business Bureau as judgment creditor and an itemized statement which includes interest, calculated at the legal rate of 10% per annum totaling \$12,968.35. By recording date, this claim is junior to the claim by Budget Funding I, LLC, 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) **Capital Collections**, through its attorney Steven Hrdlicka, submitted a claim for \$1,699.37 as lienholder as a judgment creditor, and included the following documents:
- A copy of an Abstract of Judgment issued by Fresno County Superior Court, case number 16CECL06943, recorded on 12/20/2016
 - A Declaration for Interest, dated 10/11/2019, case number 16CECL06943
 - A ledger detailing the principal, costs, and interest accrued
 - 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 R Hrdlicka, is based on an Abstract of Judgment recorded 12/20/2016 in the amount of \$1,333.14 naming Domingo Anthony Torres aka Domingo A Torres aka Domingo Torres as judgment debtor and Capital Collections, LLC as judgment creditor. By recording date, this claim is junior to the claim by Budget Funding I, LLC, 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.

- 5) **State of California – Franchise Tax Board** submitted a claim for \$19,441.95 as lienholder, and included the following documents:
- A claim summary
 - An Order to Withhold Personal Income Tax
 - A Certificate of Tax Due and Delinquency detailing the principal, interest, fees, payments, and total balance due

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The claim, signed by Johanna Hanson of the State of California – Franchise Tax Board, is based on an Order to Withhold Personal Income Tax dated 6/27/2019 in the amount of \$1,617.85 assessed to Domingo Torres. The claimant provided a copy of the Order to Withhold and a Certificate of Tax Due and Delinquency. An Order to Withhold Personal Income Tax would allow the FTB to intercept a payment to Domingo Torres if he had a successful claim for excess proceeds, which he does not (see below). The AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

6) **Asset Recovery Inc on behalf of Domingo Torres** submitted a claim for \$73,575.91 as titleholder, and included the following documents:

- A copy of an Interspousal Transfer Deed, recorded 11/1/2001, document number 2001-0161113
- An Assignment of Right to Collect Excess Proceeds signed by Domingo Torres, dated 2/6/2020
- A copy of Domingo Anthony Torres' California driver's license

The claim, signed by John Fox of Asset Recovery, Inc., under assignment from Domingo Torres, is based on an Interspousal Transfer Deed recorded 11/1/2001 naming Domingo Torres as grantee. By statute this claim by a titleholder of record is lower priority to the previous claims as lienholders of record, which means that after granting the claim by Budget Funding I, LLC, 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.