

The excess proceeds are the remaining proceeds available from the 2014 Tax Sale that the Board approved on December 3, 2013, and which was conducted on March 7-10, 2014. Deeds to purchasers were recorded on May 5, 2014, and the period to claim excess proceeds ended one year later, on May 5, 2015, as provided by Revenue and Taxation Code section 4675. The Auditor-Controller/Treasurer-Tax Collector's office (AC/TTC) presents:

- 42 recommended resolutions granting 41 claims for excess proceeds;
- 16 recommended resolutions denying claims due to insufficient excess proceeds to pay those claims; and
- 10 recommended resolutions denying claims due to the claimant's evidence being insufficient.
- 1 recommended resolution denying claim due to the claim being satisfied by other means.

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

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

The documents submitted by each claimant, and the AC/TTC's analysis of those documents in support of its recommendations to the Board of Supervisors, are described below for each Tax Sale Item Number.

**1. Tax Sale Item #135, APN 459-042-02.**

The property sold for \$7,854.00 and resulted in excess proceeds of \$1,350.98. According to the County's internal property tax system (referred to below simply as the "property tax system"), Joshua M. and Jodi R. Cohen were the assesseees at the time of the tax sale.

- 1) **The State of California, Franchise Tax Board** submitted a claim for \$2,449.05. The claim is based on a Notice of State Tax Lien recorded on 11/25/2009 in the amount of \$2,338.76 naming Jodi R. Cohen as liable taxpayer to the Franchise Tax Board and a Certificate of Tax Due And Delinquency statement that \$2,449.05 was outstanding as of the date of the tax sale. The State of California, Franchise Tax Board, provided a copy of the recorded document along with a copy of the Certificate of Tax Due and Delinquency. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that all of the \$1,350.98 of excess proceeds be distributed to the State of California, Franchise Tax Board.

**2. Tax Sale Item #155, APN 480-161-08.**

The property sold for \$18,300.00 and resulted in excess proceeds of \$9,988.78. According to the property tax system, Jesse N. Martinez and Ray Martinez were the assesseees at the time of the tax sale.

- 1) **Myron Johnson**, through his attorney James H. Peloian, submitted a claim for \$64,867.00. The claim is based on a Deed of Trust And Assignment of Rents recorded on 6/27/2003 naming Ray Martinez and Joe Martinez as trustors and Myron Johnson and Janet Johnson as beneficiaries in the amount of \$78,500.00. Myron Johnson provided a copy of the recorded document along with an "Attachment To Claim For Excess Proceeds From The Sale Of Tax Defaulted Property" that states \$64,867.00 was the remaining outstanding balance at time of Tax Collector's sale, a Certificate of Death for Janet Johnson, an Affidavit Under California Probate Code Section 13100-13116 naming Myron Johnson as Trustee of the Myron and Janet Johnson Living Trust Dated May 19, 2007, and a government issued photo identification. This was the only valid claim for excess proceeds on this item, so the AC/TTC recommends that all of the \$9,988.78 of excess proceeds be distributed to Myron Johnson.
- 2) **Persolve, LLC** submitted a claim for \$13,394.91. The claimant did not provide any supporting documents with its claim. On June 1, 2015, the AC/TTC sent a letter to Persolve, LLC requesting additional documents. The AC/TTC received no other documentation from Persolve, LLC. Thus, the AC/TTC recommends no distribution to Persolve, LLC due to insufficient evidence.

**3. Tax Sale Item #178, APN 300-300-20S.**

The property sold for \$113,100.00 and resulted in excess proceeds of \$87,582.65. According to the property tax system, Cindy Avila was the assessee at the time of the tax sale.

- 1) **Cindy Avila** submitted a claim for \$87,582.65. The claim is based on a Grant Deed recorded on 3/1/2004 in which Cindy Avila is named as Grantee. Cindy Avila provided a copy of the recorded document and a government issued photo identification. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that all of the \$87,582.65 of excess proceeds be distributed to Cindy Avila.

**4. Tax Sale Item #188, APN 360-190-43.**

The property sold for \$82,100.00 and resulted in excess proceeds of \$70,071.37. According to the property tax system, Jose Bravo was the assessee at the time of the tax sale.

- 1) **Global Discoveries Ltd., on behalf of James Dee Jolly** submitted a claim for \$72,000.00. The claim is based on a Short Form of Deed Trust and Assignment of Rents recorded on 9/1/2006 naming Jose Bravo as the Trustor and James Dee Jolly and Velma M. Jolly, husband and wife, as joint tenants beneficiary, a Certificate of Death for Velma M. Jolly, a "Statement Of Amount Due And Owing" stating that \$152,284.55 was outstanding as of the date of the tax sale , and an Assignment of Rights to Claim Excess Proceeds dated 4/29/2014 in the amount of \$78,500.00 from James Dee Jolly to Global Discoveries. Global Discoveries Ltd. provided a copy of the recorded document and a government issued photo identification. Based on recordation dates, this claim has seniority and priority over the other claims for the excess proceeds for this item, so the AC/TTC recommends that all of the \$70,071.37 of excess proceeds be distributed to Global Discoveries Ltd. on behalf of James Dee Jolly.
- 2) **Alta Irrigation District** submitted a claim for \$710.55. The claim is based on three certificates of claims recorded on 3/29/2011, 3/27/2012, 3/12/2013. Those claims are junior to the claim by Global Discoveries Ltd., on behalf of James Dee Jolly, which means that, after granting that claim as recommended, there are insufficient excess proceeds available to pay Alta Irrigation District's claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 3) **Global Discoveries Ltd., on behalf of Jose Bravo**, submitted a claim for \$70,071.37. That claim is lower priority than the claim by Global Discoveries, Ltd. on behalf of James Dee Jolly, which means that after granting that claim as recommended, there are insufficient proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

## **5. Tax Sale Item #190, APN 388-041-08.**

The property sold for \$29,100.00 and resulted in excess proceeds of \$21,920.06. According to the property tax system, Manuel G. Vargas Life Estate was the assessee at the time of the tax sale.

- 1) **Pascuzzi, Moore & Stoker** submitted a claim for \$1,271.24. The claim is based on an Abstract of Judgment recorded on 6/12/2008 in the amount of \$800.00, plus 10 percent interest per annum, naming Manuel Vargas as judgment debtor and Pascuzzi, Moore & Stoker as judgment creditor, and a "Declaration Of Susan L. Pascuzzi, Esq., In Support Of Claim For Excess Proceeds From Tax Sale" stating the net amount due and payable as of March 7, 2014, the date of the tax sale date is \$1,271.24 . The claimant provided a copy of the recorded document and a government issued photo identification. Because Manuel Vargas only had a life estate in the property (as shown in the records of the County Recorder's Office) and he passed away before the tax sale (see discussion below), he had no interest in the property at the time of the tax sale to which the judgment lien could attach. For that reason, the AC/TTC recommends that this claim be denied due to insufficient evidence.

- 2) **Maryann Vargas** submitted a claim for \$21,920.06. The claim is based on a gift deed naming Manuel G. Vargas as grantee of a life estate recorded on 11/27/2000, a Death Certificate for Manuel Vargas stating date of death is 9/18/2013 and issued on 7/17/14, along with an Affidavit for Collection of Personal Property Pursuant to Probate Code § 13100-13116 naming Maryann Vargas as the Successor of the Decedent. The claimant provided a copy of the recorded documents and a government issued photo identification. Because Manuel G. Vargas only had a life estate in the property (as shown in the records of the County Recorder's Office) and he passed away before the tax sale, he had no interest in the property at the time of the tax sale. Thus, the AC/TTC recommends that this claim be denied due to insufficient evidence.

**6. Tax Sale Item #193, APN 390-074-08.**

The property sold for \$6,650.00 and resulted in excess proceeds of \$496.54. According to the property tax system, Manuel G. Vargas Life Estate was the assessee at the time of the tax sale.

- 1) **Maryann Vargas** submitted a claim for \$496.54. The claim is based on a gift deed naming Manuel G. Vargas as grantee of a life estate recorded on 11/27/2000, a Death Certificate for Manuel Vargas stating date of death is 9/18/2013 and issued on 7/17/14, along with an Affidavit for Collection of Personal Property Pursuant to CA Probate Code § 13100-13116 naming Maryann Vargas as the Successor of the Decedent. The claimant provided a copy of the recorded documents and a government issued photo identification. Because Manuel G. Vargas only had a life estate in the property (as shown in the records of the County Recorder's Office) and he passed away before the tax sale, he had no interest in the property at the time of the tax sale. Thus, the AC/TTC recommends that this claim be denied due to insufficient evidence.
- 2) **Pascuzzi, Moore & Stoker** submitted a claim for \$1,280.00. The claim is based on the same Abstract of Judgment as the claimant submitted for Tax Sale Item #190. Because Manuel G. Vargas only had a life estate in the property (as shown in the records of the County Recorder's Office) and he passed away before the tax sale, he had no interest in the property at the time of the tax sale. Thus, the AC/TTC recommends that this claim be denied due to insufficient evidence.

**7. Tax Sale Item #210, APN 462-144-08.**

The property sold for \$67,875.00 and resulted in excess proceeds of \$53,682.00. According to the property tax system, Mario Cisneros and Jacoba Cordona were the assessees at the time of the tax sale.

- 1) **Mario Cisneros** submitted a claim for \$27,937.50. The claim is based on a Grant Deed recorded on 10/10/1997 in which Mario Cisneros and Jacoba Cordona are grantees as joint tenants. The claimant provided a copy of the recorded document and a government issued photo identification. There was also a claim from the other joint tenant, and a third claim recommended

for denial, as discussed below. Thus, the AC/TTC recommends that \$26,841.00, or half of the excess proceeds, be distributed to Mario Cisneros.

- 2) **Jacoba Cordona** submitted a claim for \$27,937.50. The claim is based on a Grant Deed recorded on 10/10/1997 where Mario Cisneros and Jacoba Cordona are granted as Joint Tenants. The claimant provided a copy of the recorded document and a government issued photo identification. There was also a claim from the other joint tenant, as discussed above, and a third claim recommended for denial, as discussed below. Thus, the AC/TTC recommends that \$26,841.00, or half of the excess proceeds, be distributed to Jacoba Cordona.
- 3) **Siegel & Co, Steven R. Hrdlicka** attorney, submitted a claim for \$1,544.24. The supporting document for the claim is a judgment under case number 05CECL02693 that reflects the judgment debtor's first and last name is Mario Cisneros, but does not have the same middle name as the assessee at the time of the tax sale (i.e., the judgment names Mario Anthony Cisneros, but the assessee at the time of tax sale was Mario Escamilla Cisneros). The claimant's judgment also notes the judgment debtor's Social Security number and address, neither of which matches the assessee at the time of the tax sale, based on information available to the AC/TTC, including a LexisNexis Accurint "people finder" report. Therefore, the AC/TTC sent a letter to the claimant on May 1, 2015, requesting additional information to support the claim. The claimant did not provide any additional documents to support its claim. Thus, the AC/TTC recommends denying the claim due to insufficient evidence.

#### 8. **Tax Sale Item #243, APN 055-163-04S.**

The property sold for \$68,700.00 and resulted in excess proceeds of \$55,585.89. According to the property tax system, Dale H. Johnston was the assessee at the time of the tax sale.

- 1) **Roberta Beaulieu-Minkler** submitted a claim for \$150,000.00. The claim is based on a Short Form Deed of Trust And Assignment of Rents recorded on 5/4/2007, DOC-2007-0088984, in the amount of \$150,000.00 naming Dale H. Johnston as trustor and Roberta Beaulieu as beneficiary. Roberta Beaulieu-Minkler provided a copy of the recorded document along with an amortization schedule reflecting that \$141,533.71 is the balance owing, and a government issued photo identification. Based on recordation order, this claim has seniority and priority over the other claims for the excess proceeds for this item, so the AC/TTC recommends that all of the \$55,585.89 of excess proceeds be distributed to Roberta Beaulieu-Minkler.
- 2) **Brandy Boatman Pritchard** submitted a claim for \$16,635.00. The claim is based on a Short Form Deed of Trust And Assignment of Rents recorded on 5/4/2007, Doc-2007-0088985. This claim is junior to the claim by Roberta Beaulieu-Minkler, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the

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

- 3) **Hanna Edith Weaver, on behalf of Dale H. Johnston**, assessee at the time of the tax sale, submitted a claim for \$55,585.89. That claim is lower priority than the claim by Roberta Beaulieu-Minkler, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**9. Tax Sale Item #265, APN 118-442-04S.**

The property sold for \$13,200.00 and resulted in excess proceeds of \$8,838.10. According to the property tax system, Paul Moore was the assessee at the time of the tax sale.

- 1) **The State of California, Franchise Tax Board** submitted a claim for \$93,808.90. The claim is based on a Notice of State Tax Lien recorded on 3/4/2013 in the amount of \$100,779.04 naming Paul Moore as liable taxpayer to the Franchise Tax Board, along with a Certificate of Tax Due And Delinquency statement for Paul Moore reflecting \$95,000.27 is the remaining outstanding balance at the date of the tax sale, and Order to Withhold Personal Income Tax for Paul Moore Parcel No. 118-442-04S. The claimant provided a copy of the recorded document along with a copy of the Certificate of Tax Due and Delinquency. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that all of the \$8,838.10 of excess proceeds be distributed to the State of California, Franchise Tax Board.

**10. Tax Sale Item #296, APN 160-313-23.**

The property sold for \$12,855.00 and resulted in excess proceeds of \$9,709.72. According to the property tax system, Noutoua Vang, Mong Vanh, et al., were the assesseees at the time of the tax sale.

- 1) **Noutoua Vang** submitted a claim for \$10,500.00. The claim is based on a grant deed granting Noutoua Vang an undivided 1/3 interest recorded on 4/25/2001. The claimant provided a copy of the recorded document and a government issued photo identification. The claimant also assigned 25 percent of his excess proceeds claim to Found Extra Money LLC, as discussed below. Because the claimant has a 1/3 interest in the property, but assigned away 25 percent of his right to claim excess proceeds, the AC/TTC recommends that \$2,427.43 of the excess proceeds, or 75 percent of 1/3 of the total excess proceeds, be distributed to Noutoua Vang.
- 2) **Found Extra Money LLC** submitted a claim for \$10,500.00. The claim is based on an Authorization, Assignment And Fee Agreement dated 3/31/2015 from Noutoua Vang to Found Extra Money, assigning 25 percent of his right to claim excess proceeds, along with a copy of the grant deed granting Noutoua Vang an undivided 1/3 interest that was recorded on 4/25/2001, and a

government issued photo identification. Because Noutoua Vang has a 1/3 interest in the property, but retained 75 percent of his right to claim excess proceeds, as discussed above, the AC/TTC recommends that \$809.14 of the excess proceeds, or 25 percent of 1/3 of the total excess proceeds, be distributed to Found Extra Money LLC.

**11. Tax Sale Item #300, APN 190-100-08S.**

The property sold for \$10,700.00 and resulted in excess proceeds of \$6,322.73. According to the property tax system, Connie G. Kellogg was the assessee at the time of the tax sale.

- 1) **Connie G. Kellogg** submitted a claim for \$6,322.73. The claim is based on a grant deed recorded on 6/15/1984 naming Connie G. Kellogg as the grantee. The claimant provided a copy of the recorded document and a government issued photo identification. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that \$6,322.73 of excess proceeds be distributed to Connie G. Kellogg.

**12. Tax Sale Item #328, APN 511-281-17.**

The property sold for \$120,000.00 and resulted in excess proceeds of \$103,943.86. According to the property tax system, Craig M. Kleim was the assessee at the time of the tax sale.

- 1) **Christina Frances Kleim** submitted a claim for \$103,943.86. The claim is based on a Short Form Deed of Trust And Assignment of Rents recorded on 5/23/2007 in the amount of \$165,000.00 naming Craig M. Kleim as the Trustor and Leroy Albert Kleim and Christina Frances Kleim as Trustees of The LeRoy and Christina Family Trust created under Declaration of Trust dated August 20, 2004 as Beneficiary. The claimant provided a copy of the recorded document along with a statement that the balance owing is \$165,000.00, and a government issued photo identification. Based on recordation dates, this claim is senior to the other claim for excess proceeds for this item, so the AC/TTC recommends that \$103,943.86 of excess proceeds be distributed to Christina Frances Kleim.
- 2) **Fresno County's Auditor-Controller/Treasurer-Tax Collector (AC/TTC)** submitted a claim for \$2,634.35. The claim is based on a Certificate of Delinquency of Personal Property Tax/Unsecured Property Tax recorded on 2/1/2013. That claim is junior to the claim by Christina Frances Kleim, which means that, after granting that claim as recommended, there are insufficient excess proceeds available to pay the AC/TTC's claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**13. Tax Sale Item #352, APN 332-120-14.**

The property sold for \$46,105.00 and resulted in excess proceeds of \$42,290.47. According to the property tax system, Rosaelia Alanis and Juan Ozuna were the assesseees at the time of the tax sale.

- 1) **Global Discoveries, Ltd, on behalf of Rosaelia Alanis** submitted a claim for \$21,452.50. The claim is based on a grant deed recorded on 3/18/1991 naming Rosaelia Alanis and Juan Ozuna as joint tenants along with an Assignment of Rights to Claim Excess Proceeds dated 4/16/2014 from Rosaelia Alanis to Global Discoveries, Ltd. The claimant provided a copy of the recorded document and a government issued photo identification. Because Ms. Alanis was a joint tenant with Mr. Ozuna, the AC/TTC recommends that \$21,145.23, or half of the excess proceeds, be distributed to Global Discoveries, Ltd.
- 2) **Global Discoveries, Ltd, on behalf of Juan Ozuna** submitted a claim for \$21,452.50. The claim is based on a grant deed recorded on 3/18/1991 naming Rosaelia Alanis and Juan Ozuna as joint tenants, along with an Assignment of Rights to Claim Excess Proceeds dated 4/3/2015 from Juan Ozuna to Global Discoveries, Ltd. The claimant provided a copy of the recorded document and a government issued photo identification. Because Mr. Ozuna was a joint tenant with Ms. Alanis, the AC/TTC recommends that \$21,145.24, or half of the excess proceeds, be distributed to Global Discoveries, Ltd.

**14. Tax Sale Item #355, APN 334-170-16.**

The property sold for \$13,605.00 and resulted in excess proceeds of \$180.11. According to the property tax system, Clarence A. Cardoza was the assessee at the time of the tax sale.

- 1) **Clarence A Cardoza** submitted a claim without stating an amount on the claim. The claim is based on a Judgment Pursuant to Stipulation recorded on 12/5/2011 stating that "the title to the real property is hereby ordered conveyed to Clarence A Cardoza." The property description in the judgment matches APN 334-170-16. The claimant provided a copy of the recorded document and a government issued photo identification. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that \$180.11 of excess proceeds be distributed to Clarence A Cardoza.

**15. Tax Sale Item #369, APN 355-112-05.**

The property sold for \$23,500.00 and resulted in excess proceeds of \$19,914.27. According to the property tax system, Inez Rodriguez was the assessee at the time of the tax sale.

- 1) **Found Extra Money, LLC on behalf of Petra Rodriguez** submitted a claim for \$20,500.00. The claim is based on a Tax Deed to Purchaser of Tax-Defaulted Property naming Inez Rodriguez as the last assessee, a Death Certificate for Inez Rodriguez issued on 9/9/1987 and stating date of death



was 6/26/1986, along with an Affidavit for Collection of Personal Property pursuant to Probate Code § 13100-13116 naming Petra Rodriguez as the Successor of the Decedent, and an Authorization, Assignment And Fee Agreement dated 5/21/2015 from Petra Rodriguez to Found Extra Money, LLC. The Authorization, Assignment And Fee Agreement dated 5/21/2015 from Petra Rodriguez to Found Extra Money requests the distribution of excess proceeds to be 25% to the assignee (Found Extra Money LLC) and 75% to the assignor (Petra Rodriguez). The claimant also provided a copy of the recorded document and a government issued photo identification. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that \$4,978.57 of excess proceeds be distributed to Found Extra Money, LLC and that \$14,935.70 of excess proceeds be distributed to Petra Rodriguez.

**16. Tax Sale Item #371, APN 358-270-45.**

The property sold for \$11,100.00 and resulted in excess proceeds of \$7,794.00. According to the property tax system, Maria Lopez was the assessee at the time of the tax sale.

- 1) **Consolidated Irrigation District** submitted a claim for \$227.46. The claim is based on a Certificate of Sale for Delinquent Assessments recorded on 9/23/08, 9/3/09, 9/15/10, 9/8/11, 9/7/12, 5/6/13 in the amount of \$114.47 naming Maria Lopez as the assessee. The claim includes interest and recording fees, therefore, \$227.46 was the outstanding balance as of the date of the tax sale. The claimant provided copies of the recorded documents and a government issued photo identification. This claimant has priority over the only other valid claim, by Maria Lopez, discussed below, so the AC/TTC recommends that \$227.46 of excess proceeds be distributed to Consolidated Irrigation District.
- 2) **Maria Lopez** submitted a claim, though did not include an amount on the claim. The claim is based on a grant deed recorded on 3/8/2006 naming Maria Lopez as the grantee. The claimant provided a copy of the recorded document and a government issued photo identification. Because the claim by Consolidated Irrigation District has priority and is recommended for payment, the AC/TTC recommends a distribution of \$7,566.54 from Tax Sale Item #371 Excess Proceeds to be distributed to Maria Lopez.
- 3) **John D. Suhr, Esq., for and on behalf of Fresno Credit Bureau** submitted a claim for \$48,995.54. The claimant's supporting documents for the claim include a judgment under case number 07CECG02969, recorded on June 26, 2008, that identifies the judgment debtor as Maria E. Lopez and the judgment debtor's address as 1478 N. Glenn Ave., Fresno, CA 93728. Although the first and last name on the judgment are the same as the assessee at the time of the tax sale, the middle initial name on the judgment is not the same as (i.e., judgment debtor was a Maria E. Lopez, but the assessee at the time of the tax sale was Maria J. Lopez). The claimant also submitted another recorded judgment that has the same first and last name and the same judgment debtor address as noted in the judgment for case number 07CECG02969, and also

includes the last four digits of a Social Security number, which does not match AC/TTC's information from LexisNexis for the driver's license number, date of birth, and situs address for Maria Lopez, assessee at the time of the tax sale. Furthermore, the claimant's judgment debtor address information on both judgments does not match with the grant deed information for this parcel, the property situs, mailing address information on the tax roll, or any previous addresses shown in the LexisNexis Accurint report for the tax sale property. The AC/TTC sent a letter to the claimant on June 16, 2014, requesting additional information. The claimant did not provide any further documentation, so the AC/TTC recommends denying this claim due to insufficient evidence.

- 4) **John D. Suhr, Esq., for and on behalf of Fresno Credit Bureau** submitted a claim for \$9,170.73. The claimant's supporting documents for the claim include a judgment under case number 08CECL00660 that identifies the judgment debtor as Maria Lopez, and the judgment debtor's address as 1478 N Glenn Ave, Fresno, CA 93728, and includes the last four digits of the judgment debtor's Social Security number. Although the first and last name matches with the first and last name of the assessee at the time of the tax sale, the address and Social Security number do not match AC/TTC's information from LexisNexis for the driver's license number, date of birth, and situs address for Maria Lopez, assessee at the time of the tax. Furthermore, the claimant's judgment debtor address information for this judgment case number does not match with the grant deed information for this parcel, the property situs, mailing address information on the tax roll, or any previous addresses shown in the LexisNexis Accurint report for the tax sale property. The AC/TTC sent a letter to the claimant on May 1, 2015, requesting additional information. The claimant did not provide any further documentation, so the AC/TTC recommends denying this claim due to insufficient evidence.
- 5) **County of Ventura, Department of Child Support Services**, submitted a claim for \$17,085.34. The claimant's supporting document includes judgments under case numbers D311553 and D338305, and abstracts issued under Family Code section 4506, which identify the judgment debtor as Maria C. Lopez, which is the same first and last name of the assessee at the time of the tax sale, but not the same middle name (i.e., judgment reflects Maria C. Lopez, but the assessee at the time of the tax sale was Maria J. Lopez). The claimant's judgment also states the judgment debtor's Social Security number (SSN) on both cases (case number D311553 has entire SSN and case number D338305 has last four SSN digits that are identical to the SSN on case number D311553), driver's license number, birth date and address, none of which match the assessee at the time of the tax sale based on information available to the AC/TTC and the LexisNexis Accurint "people finder" system. The AC/TTC sent a letter to the claimant on May 1, 2015, requesting additional information. The claimant did not provide any further documentation, so the AC/TTC recommends denying this claim due to insufficient evidence.

**17. Tax Sale Item #379, APN 393-250-17.**

The property sold for \$45,105.00 and resulted in excess proceeds of \$21,348.19. According to the property tax system, AGTX Group Inc. was the assessee at the time of the tax sale.

- 1) **Consolidated Irrigation District** submitted a claim for \$400.01. The claim is based on seven Certificates of Sale for Delinquent Assessments recorded on 9/13/07, 9/24/08, 9/3/09, 9/15/10, 9/9/11, 9/10/12, and 5/6/13 in the amount of \$251.60 naming AGTX Group Inc. as the assessee. The claim includes interest and recording fees, therefore, \$400.01 was the outstanding balance as of the date of the tax sale. The claimant provided copies of the recorded documents and a government issued photo identification. This claimant has priority over the only other valid claimant for excess proceeds on this item, AGTX Group Inc., discussed below, so the AC/TTC recommends that \$400.01 of excess proceeds be distributed to Consolidated Irrigation District.
- 2) **AGTX Group Inc.** submitted a claim for \$21,348.19. The claim is based on a grant deed recorded on 9/8/2006 naming AGTX Group, Inc. as the grantee and a State of Delaware Annual Franchise Tax Report. The claimant provided a copy of the recorded document and an AGTX Group, Inc. Board of Directors resolution as a substitute for a government issued photo identification. Thus, the AC/TTC recommends that \$20,948.18 of excess proceeds be distributed to AGTX Group Inc.

**18. Tax Sale Item #381, APN 394-060-18.**

The property sold for \$21,100.00 and resulted in excess proceeds of \$18,438.58. According to the property tax system, Paul H. & Colleen M. Nelson, Trustees, were the assesseees at the date of the tax sale.

- 1) **Colleen Bartel Latta** submitted a claim for \$18,438.58. The claim is based on a Quitclaim Deed recorded on 7/14/1999 naming Paul H. Nelson and Colleen M. Nelson as trustees of the Bartel-Nelson Family Trust dated June 25, 1999, along with a judgment in case number 02CEFL01645 restoring Colleen Michelle Nelson's name to Colleen Michelle Bartel, and a Wife's Property and Obligations document noting APN 394-060-18. The claimant provided a copy of the recorded document and a government issued photo identification that reflects her current name as Colleen Michelle Latta. There were no other claimants for excess proceeds on this item, so the AC/TTC recommends that all of the \$18,438.58 of excess proceeds be distributed to Colleen Bartel Latta.

**19. Tax Sale Item #387, APN 418-183-16.**

The property sold for \$65,855.00 and resulted in excess proceeds of \$2,894.30. According to the property tax system, John P. Lewis, Janice L. Boek, et al., were the assesseees at the time of the tax sale.

- 1) **The City of Fresno, DARM – Code Enforcement Division** submitted a claim for \$9,741.94. The City of Fresno's amounts are included on the County's tax rolls for 2013-14 and 2014-15. For that reason, the City of Fresno will receive a distribution via the tax apportionment process and not

through the excess proceeds claim process. Thus, the AC/TTC recommends denying this claim due to the claim being satisfied by other means.

- 2) **Beneficial California, Inc., Jeffrey Paris, attorney**, submitted a claim in the amount of \$11,050.50. The claimant's only supporting document is a judgment under case number 08CECL03839 recorded on 10/29/2008 that identifies the judgment debtor as having same first and last name of the assessee at the time of the tax sale, but not the same middle name (i.e., the relevant grant deed and tax roll identify John P. Lewis as assessee at the time of the tax sale, but the judgment identifies John Lewis without a middle name or initial). The claimant's judgment information also includes the last four digits of the judgment debtor's Social Security number and the judgment debtor's address, neither of which matches the assessee at the time of the tax sale based on information that is available to the Tax Collector and the LexisNexis Accurint "people finder" system. The AC/TTC sent a letter to the claimant on May 1, 2015, requesting additional information. The claimant did not provide any further documentation, so the AC/TTC recommends denying this claim due to insufficient evidence.

**20. Tax Sale Item #388, APN 424-200-13.**

The property sold for \$29,200.00 and resulted in excess proceeds of \$23,197.74. According to the property tax system, West Shaw Estates Homeowners Association was the assessee at the time of the tax sale.

- 1) **The ATC Assessment Collection Group, LLC on behalf of West Shaw Estates Homeowners Association**, submitted a claim for \$21,689.91. The claim is based on a Notice of Delinquent Assessment recorded on 3/2/2012 in favor of West Shaw Estates Homeowners Association in the amount of \$12,292.11, along with a statement that \$21,689.91 was the amount owing as of the tax sale date, and a government issued photo identification. The claimant ATC Assessment Collection Group, LLC provided copies of the recorded notice and other documents, but did not provide an assignment from the West Shaw Estates Homeowners Association of the right to claim. Based on its status as assessee at the time of the tax sale, however, West Shaw Estates Homeowners Association has a valid claim and ATC Assessment Collection Group, LLC appears to be acting as its agent. Because there were no other claimants for excess proceeds on this item, the AC/TTC recommends that all of \$23,197.74 of excess proceeds be distributed to West Shaw Estates Homeowners Association, in care of the ATC Assessment Collection Group.

**21. Tax Sale Item #389, APN 424-285-09.**

The property sold for \$86,400.00 and resulted in excess proceeds of \$71,296.70. According to the property tax system, Michelle McCoy was the assessee at the time of the tax sale.

- 1) **Global Discoveries, Ltd., on behalf of Citicorp Trust Bank**, submitted a claim for \$71,296.70. The claim is based on a Deed of Trust recorded on 12/4/2006 naming Michelle McCoy as borrower and Citicorp Trust Bank, F.S.B., as the lender and beneficiary, along with a Statement of Amount Due and Owing of \$180,317.09 as of the date of sale, and an Assignment of Rights to Claim Excess Proceeds in the amount of \$180,317.09 dated 5/4/2015 from CitiMortgage, Inc. as servicer for Citicorp Trust Bank, F.S.B., to Global Discoveries, Ltd. The claimant provided a copy of the recorded document and other documents, as well as a government issued photo identification. Based on recordation dates and excess proceeds priority, this claim has seniority and priority over the other claims for excess proceeds for this item, so the AC/TTC recommends that all of \$71,296.70 of excess proceeds be distributed to Global Discoveries, Ltd.
- 2) **GCFS, Inc.** submitted a claim for \$2,372.04. The claim is based on a judgment in case number 09CECL0731 recorded on 10/5/2009. This claim is junior to the claim by Global Discoveries, Ltd., which means that, after granting that claim as recommended, there are insufficient excess proceeds available to pay GCFS, Inc.'s claim. Thus, the ACTTC recommends denying the claim due to insufficient excess proceeds available for distribution.
- 3) **Michelle McCoy**, assessee at the time of the tax sale, submitted a claim for \$55,585.89. This claim is lower priority than the claim by Global Discoveries, Ltd., which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**22. Tax Sale Item #392, APN 424-600-32.**

The property sold for \$35,855.00 and resulted in excess proceeds of \$31,641.80. According to the property tax system, Lupe Montes was the assessee at the time of the tax sale.

- 1) **Laguna Falls Homeowners Association** submitted a claim for \$27,731.56. The claim is based on a Notice of Delinquent Assessment recorded on 5/4/2009 in the amount of \$1,757.03 naming Lupe Montes as the record owner and Laguna Falls Homeowners Association as the lienholder. The claim includes additional assessment charges, interest, fees, costs and late charges; therefore, \$27,731.56 was the outstanding balance as of the date of the tax sale. The claimant provided a copy of the recorded document and a government issued photo identification. Because this claim has priority over the only other valid claim for excess proceeds on this item, the AC/TTC recommends that \$27,731.56 of excess proceeds be distributed to Laguna Falls HOA Assoc.
- 2) **Global Discoveries, Ltd, on behalf of Lupe Montes** submitted a claim for \$32,055.00. The claim is based on a grant deed recorded on 1/19/2007 naming Lupe Montes as the grantee and an Assignment of Rights to Claim Excess Proceeds dated 3/31/2014 from Lupe Montes to Global

Discoveries, Ltd. The claimant provided a copy of the recorded document and a government issued photo identification. Because the claim by Laguna Falls Homeowners Association, discussed above, has priority over this claim, the AC/TTC recommends that the balance of \$3,910.24 of excess proceeds after granting that claim be distributed to Global Discoveries, Ltd.

**23. Tax Sale Item #401, APN 435-061-06.**

The property sold for \$92,100.00 and resulted in excess proceeds of \$75,245.26. According to the property tax system, Samuel and Jo Anne Singley were the assesseees at the time of the tax sale.

- 1) **Barbara Pendley** submitted a claim for \$75,245.56. The claim is based on a Short Form Deed of Trust and Assignment of Rents recorded on 5/27/2005 in the amount of \$200,000.00 naming Samuel Singley and JoAnne Singley as trustors and Barbara Gail Pendley as beneficiary, along with an amortization schedule reflecting that \$200,000.00 is the amount due. The claimant provided a copy of the recorded document and a government issued photo identification. Based on recordation date, this claim has seniority and priority over the other claims for the excess proceeds for this item, so the AC/TTC recommends that the full amount of \$75,245.26 of excess proceeds be distributed to Barbara Pendley.
- 2) **Fresno County's Auditor-Controller/Treasurer-Tax Collector** submitted a claim for \$590.93. The claim is based on three Certificates of Delinquency of Personal Property Tax/Unsecured Property Tax recorded on 1/26/2012, 2/1/13, and 1/31/14. This claim is junior to the claim by Barbara Pendley, which means that, after granting that claim as recommended, there are insufficient excess proceeds available to pay the AC/TTC's claim. Thus, the AC/TTC recommends denying this claim due to insufficient excess proceeds available for distribution.
- 3) **Samuel Singley & Joanne Singley**, assesseees at the time of the tax sale, submitted a claim for \$76,700.00. The claim by Barbara Pendley has priority over this claim, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay the claim by Samuel and Joanne Singley. Thus, the AC/TTC recommends denying the claim due to insufficient excess Proceeds available for distribution.

**24. Tax Sale Item #403, APN 442-060-05.**

The property sold for \$19,300.00 and resulted in excess proceeds of \$10,247.34. According to the property tax system, Professional Servicing Inc. was the assessee at the time of the tax sale.

- 1) **The Fresno Irrigation District** submitted a claim in the amount of \$153.83. The Claim is based on four Certificates of Sale: the first recorded on 8/22/2002 for a 2002 assessment of \$23.50 against the property, the second recorded on 8/26/2003 for a 2003 assessment of \$23.50 against the property, the third recorded on 9/21/2012, again for the 2002 assessment against the property,

but for the increased amount of \$55.34, and a fourth recorded on 10/15/2013, again for the 2003 assessment against the property, but for the increased amount of \$55.46. This parcel was previously sold at Fresno County's March 2006 tax sale, after which there was \$77,375.58 in excess proceeds available for distribution, but Fresno Irrigation District made no claim. Moreover, Fresno Irrigation District failed to carry out the procedure provided for it in sections 26131 and 26275 of the Water Code to deliver a deed for the property under the 2002 and 2003 certificates. For that reason, and because the AC/TTC understands the later certificates for the same assessments as superseding the earlier certificates, the ACTTC recommends recognizing only the 2012 and 2013 certificates. The claimant provided copies of the recorded documents and a government issued photo identification. Thus, the AC/TTC recommends that \$110.80 of excess proceeds be distributed to the Fresno Irrigation District.

- 2) **Professional Servicing, Inc.** submitted a claim for \$10,247.34. The claim is based on a quitclaim deed dated 6/16/2008 naming Professional Servicing, Inc. as grantee. The claimant provided a copy of the recorded document and a government issued photo identification. After payment of the claim by Fresno Irrigation District which has priority, the AC/TTC recommends that the balance of the \$10,136.54 of excess proceeds be distributed to Professional Servicing, Inc.

**25. Tax Sale Item #409, APN 446-072-08.**

The property sold for \$20,300.00 and resulted in excess proceeds of \$13,406.42. According to the property tax system, Alma Richardson and Adriana Ignacio, et al., were the assesseees at the time of the tax sale.

- 1) **California Business Bureau** submitted a claim for \$8,418.77. The claim is based on an Abstract of Judgment in case number 08CECL13190 recorded on 6/19/2009 naming Alma A. Ignacio a.k.a. Alma A. Richardson as one of the judgment debtors and California Business Bureau Inc. as the judgment creditor, in the amount of \$6,949.87 along with an inclusion of 10.00% interest per annum and court cost, therefore, \$8,418.77 was the outstanding balance as of the date of the tax sale. The claimant provided a copy of the recorded document and a government issued photo identification. Because this claim has priority over the claim by Claimbridge on behalf of Alma Ignacio and others, discussed below, the AC/TTC recommends that \$8,418.77 of excess proceeds be distributed to California Business Bureau.
- 2) **Claimbridge, on behalf of Alma Ignacio, Adriana Ignacio, Alicia Richardson, and Anyssa Richardson** submitted a claim for \$13,406.42. The claim is based on a grant deed dated 9/26/2008 naming Alma Ignacio, Adriana Ignacio, Alicia Richardson, and Anyssa Richardson as joint tenants and an Assignment of Rights to Claim Excess Proceeds dated 5/8/2015. The claimant provided a copy of the recorded document and a government issued photo identification. Because this claim is junior to the claim by California Business Bureau, discussed above, after

payment of that claim as recommended, the AC/TTC recommends that the balance of \$4,987.65 of excess proceeds be distributed to Claimbridge.

**26. Tax Sale Item #410, APN 447-075-13.**

The property sold for \$73,300.00 and resulted in excess proceeds of \$62,106.50. According to the property tax system, Somphiane & Tanomjit Phommahasay were the assesseees at the time of the tax sale.

- 1) **Sacor Financial, Inc. on behalf of National Credit Acceptance** submitted a claim for \$69,195.31. The claim is based on a judgment in case number 08CECG00204 dated 4/2/2008 and recorded on 7/7/2008 naming Somphone Phommahasay as the Judgment debtor and National Credit Acceptance, Inc. as the judgment creditor in the amount of \$42,352.75, along with a statement that \$69,195.31 was the amount due, including 10 percent interest per annum and court cost, as of the date of the tax sale. The claimant provided a copy of the recorded document, a government issued photo identification, a copy of an Assignment of Judgment for case number 08CECG00204, and a Partial Assignment of Rights to Claim Excess Proceeds in which Sacor Financial, Inc. assigns 25 percent of the interest of Excess Proceeds to Global Discoveries, Ltd. Because this claim and the one by Global Discoveries, Ltd. on behalf of Sacor Financial, Inc. and National Credit Acceptance, discussed below, have priority over the only other claim, the AC/TTC recommends that \$46,579.88, or 75 percent of the excess proceeds from this property, be distributed to Sacor Financial Inc. on behalf of National Credit Acceptance.
- 2) **Global Discoveries, Ltd. on behalf of Sacor Financial, Inc. and National Credit Acceptance** submitted a claim for \$15,526.63. The claim is based on a judgement in case number 08CECG00204 dated 4/2/2008 and recorded on 7/7/2008 naming Somphone Phommahasay as the judgment debtor and National Credit Acceptance, Inc. as the judgment creditor in the amount of \$42,352.75, along with a statement that \$69,195.31 was the amount due, including 10 percent interest per annum and court cost, as of the date of the tax sale. The claimant provided a copy of the recorded document, a government issued photo identification, an Assignment of Judgment for case number 08CECG00204, and a Partial Assignment of Rights to Claim Excess Proceeds in which Sacor Financial, Inc. assigns 25% of the interest of Excess Proceeds to Global Discoveries, Ltd. Because this claim and the one by Sacor Financial, Inc. on behalf of National Credit Acceptance, discussed above, have priority over the only other claim by Somphone Phommahasay, discussed below, the AC/TTC recommends that \$15,526.63, or 25 percent of the excess proceeds from this property, be distributed to Global Discoveries, Ltd.
- 3) **Somphone Phommahasay**, assessee at the time of the tax sale, submitted a claim for \$62,106.50. This claim is lower in priority than the other two claims on excess proceeds for this property, which means that after granting those two claims as recommended, there are insufficient excess



proceeds available to pay Somphone Phommahasay's claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**27. Tax Sale Item #416, APN 450-252-09.**

The property sold for \$38,100.00 and resulted in excess proceeds of \$15,327.79. According to the property tax system, Hermelinda M. Santana & Jesus F. Lopez were the assesseees at the time of the tax sale.

- 1) **The City of Fresno, DARM - Code Enforcement Division** submitted a claim for \$1,328.14. The claim is based on three recorded liens on the property, recorded on 1/7/11, 5/7/13, and 11/25/13, totaling \$1,328.14. The liens that were recorded on 5/7/13 and 11/25/13, totaling \$1,225.14 have already been included on the tax roll; therefore, the City of Fresno has received or will receive its \$1,225.14 for those liens in a distribution from the tax apportionment process that is conducted by the AC/TTC's Special Accounting Division. The third lien, dated 1/7/11, in the amount of \$103.00, was not included on the tax roll; therefore, this lien may be paid from excess proceeds. The claimant provided copies of the recorded documents and a government issued photo identification. Thus, the AC/TTC recommends that \$103.00 of excess proceeds be distributed to City of Fresno, DARM-Code Enforcement Division.

**28. Tax Sale Item #424, APN 452-064-04.**

The property sold for \$175,655.00 and resulted in excess proceeds of \$130,435.80. According to the property tax system, Antonio Naranjo & Aurelia Z Parra were the assesseees at the time of the tax sale.

- 1) **Lester Garcia & Delphina Garcia** submitted a claim for \$130,435.80. The claim is based on a Short Form Deed of Trust and Assignment of Rents dated 3/29/2007 naming Antonio Naranjo Parra and Aurelia Z. Parra as trustors and Lester L. Garcia and Delphina Garcia as beneficiaries in the amount of \$212,500.00 along with a statement that \$201,976.87 was the outstanding balance as of the date of the tax sale. The claimants provided a copy of the recorded document and a government issued photo identification. Based on recordation dates and excess proceeds priority, this claim has seniority and priority over the other claims for excess proceeds for this item, so the AC/TTC recommends that all of the \$130,435.80 of excess proceeds be distributed to Lester Garcia & Delphina Garcia.
- 2) **State of California – Franchise Tax Board** submitted a claim for \$56,941.93. The claim is based on a Notice of State Tax lien recorded on 12/17/2012. This claim is junior to the claim by Lester Garcia and Delphina Garcia, which means that, after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Global Discoveries on behalf of Antonio Naranjo Parra and Aurelia Z. Parra**, assessee at tax sale date, submitted a claim for \$130,435.80. This claim is lower priority than the claim by Lester Garcia and Delphina Garcia, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**29. Tax Sale Item #436, APN 458-220-21.**

The property sold for \$36,100.00 and resulted in excess proceeds of \$16,361.65. According to the property tax system, Todd H. Anderson was the assessee at the time of the tax sale.

- 1) **The City of Fresno, DARM-Code Enforcement Division** submitted a claim for \$1,932.30. The claim is based on two liens recorded against the property on 9/23/13 and 11/25/13 in the total amount of \$1,932.30. The lien that was recorded on 11/25/13, in the amount of \$952.30, has already been included on the tax roll; therefore, the City of Fresno has received or will receive its \$952.30 lien distribution from the tax apportionment process that is conducted by the AC/TTC's Special Accounting Division. The second lien, dated 9/23/13 in the amount of \$980.00, was not included on the tax roll; therefore, this lien may be paid through the excess proceeds process. The claimant provided copies of the recorded documents and a government issued photo identification. Thus, the AC/TTC recommends that \$980.00 of excess proceeds be distributed to City of Fresno, DARM-Code Enforcement Division.
- 2) **The State of California, Franchise Tax Board** submitted a claim for \$12,895.35. The claim is based on two Notice of State Tax Liens dated 2/6/13 and 5/29/13 naming Todd H. Anderson as liable taxpayer, for the total amount on both liens of \$12,994.41, along with a Certificate of Tax Due and Delinquency statement that \$12,895.35 was outstanding as of the date of the tax sale. The claimant provided copies of the recorded documents. Thus, the AC/TTC recommends that \$12,895.35 of excess proceeds be distributed to State of California, Franchise Tax Board.

**30. Tax Sale Item #441, APN 459-034-13.**

The property sold for \$58,100.00 and resulted in excess proceeds of \$43,847.13. According to the property tax system, A K J Properties Inc. was the assessee at the time of the tax sale.

- 1) **Ward Smith & Alena J. Harris** submitted a claim for \$66,848.37. The claim is based on a Short Form Deed of Trust and Assignment of Rents recorded on 5/29/2009 in the amount of \$67,000.00 naming AKJ Properties Inc. as trustor, it also names Ward A. Smith and Alena J. Harris as co-trustees of the Smith Harris Family Trust dated April 10, 2008 as Beneficiary along with a statement that \$66,848.37 was the outstanding balance as of the date of the tax sale. The claimants provided a copy of the recorded document and a government issued photo identification. Because this claim has excess proceeds priority over the only other claim for excess

proceeds on this item, the AC/TTC recommends that all of the \$43,847.13 of excess proceeds be distributed to Ward Smith & Alena J. Harris.

- 2) **A.K.J. Properties, Inc.**, assessee at the time of the tax sale, submitted a claim for \$130,435.80. This claim is lower in priority than the claim by Ward Smith and Alena J. Harris, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

**31. Tax Sale Item #468, APN 471-252-11.**

The property sold for \$26,400.00 and resulted in excess proceeds of \$17,735.93. According to the property tax system, Mary Esquer was the assessee at the time of the tax sale.

- 1) **Global Discoveries, Ltd., on behalf of Mary Esquer** submitted a claim for \$17,735.93. The claim is based on a grant deed dated 2/18/2004 naming Mary Esquer as grantee, a supporting City of Fresno utility bill, a Declaration of One and the Same Person, and an Assignment of Rights to Claim Excess Proceeds dated 5/28/2014 from Mary Esquer to Global Discoveries, Ltd. The claimant provided a copy of the recorded document along with the other documents, and a government issued photo identification. Because there were no other claimants, the AC/TTC recommends that all of the \$17,735.93 of excess proceeds be distributed to Global Discoveries, Ltd.

**32. Tax Sale Item #489, APN 480-352-43.**

The property sold for \$30,203.00 and resulted in excess proceeds of \$26,816.21. According to the property tax system, Eugene L. & Mary J. Gutierrez were the assesseees at the time of the tax sale.

- 1) **Bank of America** submitted a claim for \$26,816.21. The claim is based on a Short Form Deed of Trust recorded on 11/17/2006 naming Eugene L. Gutierrez and Mary J. Gutierrez as trustors and Bank of America, N.A. as beneficiary in the amount of \$100,000.00 along with a statement that \$125,689.05 was outstanding as of 10/02/2014. The claimant provided a copy of the recorded document. Based on recordation dates and excess proceeds priority, this claim has seniority and priority over the other claims for excess proceeds for this item, so the AC/TTC recommends that all of the \$26,816.21 of excess proceeds be distributed to Bank of America.
- 2) **Capital One Bank, Elizabeth A. Bleier Attorney**, submitted a claim for \$2,888.84. The claim is based on a judgment in case number 06FOCL00460 recorded on 11/29/2006. This claim is junior to the claim by Bank of America, which means that, after granting that claim as recommended,

there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

- 3) **Eugene L. Gutierrez & Mary J. Gutierrez**, assessees at the time of the tax sale, submitted a claim for \$30,203.00. This claim is lower priority than the claim by Bank of America, which means that after granting that claim as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.

### 33. Tax Sale Item #491, APN 496-102-19.

The property sold for \$73,100.00 and resulted in excess proceeds of \$61,086.88. According to the property tax system, Steve Hernandez was the assessee at the time of the tax sale.

- 1) **The City of Fresno, Department of Housing & Neighborhood** submitted a claim for \$3,607.59. The claim is based on a Short Form Deed of Trust With Assignments of Rents recorded on 8/28/1998 naming Steve Hernandez as trustor and the City of Fresno as beneficiary, in the amount of \$2,728.00, along with a statement that \$3,607.59 was outstanding as of the date of the tax sale. The claimant provided a copy of the recorded document and a government issued photo identification. Based on recordation dates and excess proceeds priority, this claim has seniority and priority over the other claims for excess proceeds for this item, so the AC/TTC recommends that \$3,607.59 of excess proceeds be distributed to City of Fresno, Department of Housing & Neighborhood.
- 2) **Global Discoveries, Ltd., on behalf of Household Finance Corp.** submitted a claim for \$61,086.88. The claim is based on a Deed of Trust dated 10/5/2005, Assignment of Rights to Claim Excess Proceeds dated 6/23/2014 in the amount of \$175,124.77, along with documentation stating that \$154,341.09 was the outstanding balance as of the date of the tax sale. The claimant provided a copy of the recorded document and a government issued photo identification. Thus, the AC/TTC recommends that \$57,479.29, or the remaining balance of excess proceeds after granting the senior claim by the City of Fresno, discussed above, be distributed to Global Discoveries, Ltd.
- 3) **Steve Hernandez**, assessee at tax sale date, submitted a claim for \$73,100.00. This claim is lower priority than the claim by the City of Fresno and junior to the claim by Global Discoveries, Ltd., which means that after granting those two claims as recommended, there are insufficient excess proceeds available to pay this claim. Thus, the AC/TTC recommends denying the claim due to insufficient excess proceeds available for distribution.