

**Attachment A**  
**Supporting Documentation for Recommended Resolution Approving 13 Claims and Denying 4 Claims for Excess Proceeds Resulting from March 2019 Sale of Tax-Defaulted Properties (Single-Claim Items Only)**

The excess proceeds are the remaining proceeds, net of administrative costs, that are available from the 2019 Tax Sale. The Board approved the 2019 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 58 claims as follows:

- For 16 parcels, there were multiple claims (a total of 41 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, the AC/TTC is currently presenting to the Board only the 11 items for which there were no claims and the 17 items for which there was only one claim for excess proceeds. Together, those 28 items produced a total of \$1,248,698.29 in excess proceeds.

Only 17 claims will be resolved by the recommended resolution. The other 41 claims, from parcels with multiple claims, or for which a rescission petition was filed, will be presented to the Board at a later date.

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

- Grant 13 claims for excess proceeds, in the total amount of \$643,595.05;
- Deny 4 claims for excess proceeds, due to the claimant's evidence being insufficient; and
- Transfer the balance of excess proceeds not distributed from the 28 items presented here, in the total amount of \$605,103.24, 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 27 parcels presented here (including 11 with no claims and 17 with only one claim each), such amounts include the following:

- \$484,254.28 in excess proceeds from the 11 parcels for which no claims were submitted; and
- \$120,848.96 in excess proceeds from 4 parcels for which there was only one claim, but where a portion of the excess proceeds was not claimed or the claim did not include documents sufficient to establish the claimant's right to receive excess proceeds.

For each of the 17 Tax Sale Item Numbers where there was only one claim for excess proceeds, the documents submitted by the claimant are identified below, with the AC/TTC's analysis of those documents in support of its recommendations to the Board of Supervisors. Except as otherwise noted, all documents in support of each claim were submitted by the claimant. All supporting documents are on file in the AC/TTC's office.

#### 1. Tax Sale Item #9, APN 128-021-01.

The property sold for \$66,700.00 and resulted in excess proceeds of \$46,421.23. According to the County's internal property tax system ("property tax system"), at the time of the tax sale, the property was assessed to: Cal S & Mary J Roberts & Otis Qualls. The AC/TTC received one claim for the excess proceeds.

- 1) **Cal S & Mary J Roberts** submitted a claim (later assigned to **Global Discoveries, Ltd.**) for \$46,421.23 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 5/9/1980, Book 7516, Page 817, document number 46200
- A certified copy of Otis Wesley Qualls' Death Certificate with a date of death of 9/16/1980
- A copy of a Grant Deed, recorded in Fresno County on 3/26/2013, document number 2013-0044139
- Directions for Disbursement signed by Cal S Roberts and Mary J Roberts, dated 8/3/2020

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- An Affidavit for Cal S and Mary J Roberts, dated 8/3/2020, declaring that they are over 18, are residents of Clovis, CA, that they are the same persons that are noted on the Grant Deed recorded on 3/26/2013 with the document number 2013-0044139, that Cal S Roberts is the same person as Cal Roberts and Cal Steven Roberts, that Mary J Roberts is the same person as Mary Roberts and Mary Jane Roberts, that they assigned the excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 128-021-01
- A California Assignment of Right to Collect Excess Proceeds signed by Cal S Roberts and Mary J Roberts, dated 8/5/2020
- A copy of Cal Steven Roberts' California driver's license
- A copy of Mary Jane Roberts' California driver's license

The claim, signed by Cal S and Mary J Roberts, and later assigned to Global Discoveries, Ltd., is based on a Grant Deed recorded on 3/26/2013 by which Stella M. Bradley, Trustee of the Stella M. Bradley Living Trust, granted "all her rights and interest in and to" the property to Cal S Roberts and Mary J Roberts as Joint Tenants. The 2013 Grant Deed did not specify the extent of Ms. Bradley's "rights and interest in and to" the property, however. The claimant did not submit the deed by which Ms. Bradley took title, but the claimant did submit a Grant Deed transferring a portion of the property from Otis Qualls and Stella Noren Qualls, as husband and wife, to PG&E, which was recorded on 5/9/1980, and which tends to show that Otis Qualls and Stella Noren Qualls owned the entirety property in question as husband and wife. The claimant states that Stella M. Bradley is one and the same person as Stella Noren Qualls, but did not submit an affidavit to that effect. The claimant also submitted a Death Certificate for Otis Qualls showing a date of death of 9/16/1980. The claimant did not submit any documents tending to show that Stella Noren Qualls succeeded to Otis Qualls' interest in the property, or whether Otis Qualls had any heirs or descendants who might have any right to claim excess proceeds, but the AC/TTC's own search for parties of interest did not disclose any other possible claimants through Otis Qualls. Based on all of these documents, which are only an imperfect record, the AC/TTC believes the weight of the evidence shows that Cal S. and Mary J. Roberts were granted 100% of the property in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$46,421.23 of the excess proceeds from this property be distributed to Global Discoveries, Ltd., on behalf of Cal S. Roberts and Mary J. Roberts.

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#### **2. Tax Sale Item #98, APN 461-194-10.**

The property sold for \$102,100.00 and resulted in excess proceeds of \$91,349.69. According to the property tax system, at the time of the tax sale, the property was assessed to: Ralph I Clark & Ralph I Clark. The AC/TTC received one claim for the excess proceeds.

1) **Sandra L Clark Murphy**, submitted a claim for \$91,349.69 as titleholder, and included the following documents:

- A copy of a Joint Tenancy Grant Deed, recorded in Fresno County on 3/7/1957, document number 17053
- A copy of an Affidavit – Death of Joint Tenancy, recorded 10/4/1988, document number 88110291
- A certified copy of Ralph Ivan Clark's Death Certificate with a date of death of 8/20/2005
- An unsigned copy of the Will of Ralph Ivan Clark
- A copy of an Affidavit for Collection of Personal Property under California Probate Code 13100, dated 8/18/2020
- A copy of Sandra Lynn Clark Murphy's California driver's license

The claim, signed by Sandra L Clark Murphy, is based on a Joint Tenancy Grant Deed recorded on 3/4/1957 naming Ralph I Clark and Pearl Reba Clark as Joint Tenants. Both of the Joint Tenants died as established by an Affidavit – Death of Joint Tenant for Pearl Reba Clark recorded 10/4/1988 and a Certified Death Certificate for Ralph Ivan Clark with a date of death of 8/20/2005. Sandra Lynn Murphy was given Ralph Ivan Clark's entire estate as established by the Will of Ralph Ivan Clark and an Affidavit for Collection of Personal Property under California Probate Code section 13100 signed by Sandra L Clark Murphy. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$91,349.69 of the excess proceeds from this property be distributed to Sandra L. Clark Murphy.

#### **3. Tax Sale Item #105, APN 466-131-04.**

The property sold for \$106,300.00 and resulted in excess proceeds of \$78,424.75. According to the property tax system, at the time of the tax sale, the property was assessed to: Tafoya & Gonzalez Madrid LLP. The AC/TTC received one claim for the excess proceeds.

1) **Fernando Tafoya**, submitted a claim for \$78,424.75 as titleholder, and included the following documents:

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- A copy of a Grant Deed, recorded 6/24/2003, document number 2003-0143387
- A Demand for Past Due Partnership Tax Return from the State of California Franchise Tax Board, dated 12/23/2015, addressed to Tafoya & Gonzales-Madrid LLP
- A printout of John Eugene Gonzales-Madrid's obituary from the website www.Legacy.com with a date of death of 4/29/2016
- A copy of a Fresno County Delinquent Secured Property Tax Notice for parcel 466-131-04, addressed to Tafoya & Gonzalez-Madrid LLP
- A copy of Fernando Tafoya's California driver's license

The claim, signed by Fernando Tafoya, is based on a Grant Deed recorded on 6/24/2003 naming Tafoya & Gonzalez – Madrid LLP as Grantee, a billing statement from The State Bar of California naming both the claimant and the last assessee, an Annual Dues Notice from the Fresno County Bar Association naming both the claimant and the last assessee, and a statement from Bank of the West addressed to the last assessee. The claimant did not submit a partnership agreement. These documents are only an imperfect record to establish that the claimant is entitled to excess proceeds. But the AC/TTC believes the weight of the evidence shows that the claimant is entitled to claim excess proceeds. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$78,424.75 of the excess proceeds from this property be distributed to Fernando Tafoya.

#### 4. Tax Sale Item #123, APN 329-162-03.

The property sold for \$49,400.00 and resulted in excess proceeds of \$38,072.66. According to the property tax system, at the time of the tax sale, the property was assessed to: Phillip Sanders. The AC/TTC received one claim for the excess proceeds.

1) **Phillip Sanders** submitted a claim for \$38,937.38 as titleholder, and included the following documents:

- A copy of a Quitclaim Deed, recorded in Fresno County on 6/12/2008, document number 2008-0085458
- Two copies of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded in Fresno County on 4/24/2019, document number 2019-0041420
- A copy of a Fresno County Secured Property Tax Bill for parcel 329-162-03, addressed to Phillip Sanders

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- Two copies of a Fresno County Delinquent Secured Property Tax Notice for parcel 329-162-03, addressed to Phillip Sanders
- Two copies of Phillip Eugene Sanders' California driver's license

The claim, signed by Phillip Sanders, is based on a Quitclaim Deed recorded on 6/12/2008 naming Phillip Sanders as Grantee establishing that the claimant owned the property in question prior to the tax sale. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$38,072.66 of the excess proceeds from this property be distributed to Phillip Sanders.

#### **5. Tax Sale Item #147, APN 479-161-19.**

The property sold for \$73,400.00 and resulted in excess proceeds of \$27,422.78. According to the property tax system, at the time of the tax sale, the property was assessed to: Williams Edward Life Estate. The AC/TTC received one claim for the excess proceeds.

1) **John Warkentin**, through his attorney Steven Hrdlicka, submitted a claim for \$2,736.14 as lienholder as a judgment creditor, and included the following documents:

- A copy of an Abstract of Judgment issued by Fresno Superior Court, case number 14CECL04300, recorded in Fresno County on 6/15/2015
- A ledger detailing the charges, interest, payments, and total balance due
- A copy of Steven Richard Hrdlicka's California driver's license

The claim documents did not include the proof required by Revenue and Taxation Code section 4675, subdivision (c), that the amount and source of excess proceeds have been disclosed to the party of interest and that the party has been advised of its right to file a claim for the excess proceeds on its own behalf directly with the County at no cost. The claim, signed by Steven Hrdlicka, is based on an Abstract of Judgment recorded on 6/15/2015 in the amount of \$1,938.00 naming the claimant as judgment creditor and Edward Richard Thomas Williams as judgment debtor. A ledger which included charges and payments totaling \$2,736.14 was included substantiating the claim amount. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$2,736.14 of the excess proceeds from this property be distributed to John Warkentin.

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Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$24,686.64 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### 6. Tax Sale Item #167, APN 090-050-12.

The property sold for \$10,500.00 and resulted in excess proceeds of \$8,392.49. According to the property tax system, at the time of the tax sale, the property was assessed to: Marc H Sikes & Charles R Blyth Jr Etal. The AC/TTC received one claim for the excess proceeds.

1) **Robert Christensen** submitted a claim for of \$8,392.49 as titleholder, and included the following documents:

- A certified copy of Jerry Earl Christensen's Death Certificate with a date of death of 3/8/2012
- A copy of Robert Earl Christensen's California driver's license

The claim, signed by Robert Christensen, is based on a Death Certificate for Jerry Earl Christensen with a date of death of 3/8/2012. There were no other claims for excess proceeds on this item. A letter was sent to the claimant on 8/14/2020 requesting additional information substantiating his claim, but no response has been received. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$8,392.49 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### 7. Tax Sale Item #168, APN 165-030-41.

The property sold for \$23,500.00 and resulted in excess proceeds of \$17,361.23. According to the property tax system, at the time of the tax sale, the property was assessed to: Jordana Lee & Mitchell Lester White. The AC/TTC received one claim for the excess proceeds.

1) **Jordana Lee White** submitted a claim for \$17,500.00 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 1/18/1984, document number 84005503
- An uncertified copy of Aida C Mitchell's Death Certificate with a date of death of 1/11/1997

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- A copy of an unrecorded Order Determining Succession to Real Property issued by the Tulare County Superior Court, case number 04-41845, filed on 12/1/2004
- A copy of a Rescission of Notice of Power to Sell Tax-Defaulted Property, recorded 1/19/2005, document number 2005-0012768
- A copy of a Grant Deed, recorded in Fresno County on 2/28/2005, document number 2005-0045442
- A copy of Jordana Lee White's California driver's license
- A copy of a Notice of Supplemental Assessment from the County of Fresno for parcel 165-03-41, addressed to Jordana Lee White Et al
- A copy of a Fresno County Delinquent Secured Property Tax Notice for parcel 165-03-41, addressed to Jordana Lee White Et al
- Ten copies of Fresno County Secured Property Tax bills for parcel 165-03-41, addressed to Jordana Lee White Et al
- Three copies of Fresno County Supplemental Property Tax bills for parcel 165-03-41, addressed to Jordana Lee White Et al
- Fourteen copies of checks made out to Vicki Crow Fresno County Tax Collector for parcel 165-030-41

The claim, signed by Jordana White, is based on a Grant Deed recorded on 1/18/1984 naming Aida C Toovy as Grantee. Aida C Mitchell, aka Aida C Toovy died as established by a Death Certificate with a date of death of 1/11/1997 and the property was left to David Toovy, Jordana Lee White and Lester Mitchell as established by an Order Determining Succession to Real Property filed on 12/1/2004. David Toovy granted his rights to the property to Jordana Lee White as established by a Grant Deed recorded on 2/28/2005. There were no other claims for excess proceeds on this item. Because the documents submitted only show Jordana Lee White's interest in two-thirds of the property at the time of the sale, the AC/TTC recommends that two-thirds (or \$11,574.14) of the excess proceeds from this property be distributed to Jordana Lee White.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$5,787.09 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.



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#### **8. Tax Sale Item #177, APN 479-191-03.**

The property sold for \$64,200.00 and resulted in excess proceeds of \$61,349.81. According to the property tax system, at the time of the tax sale, the property was assessed to: Inez Herrera. The AC/TTC received one claim for the excess proceeds.

1) **City of Fresno – Department of Public Utilities** submitted a claim for \$42,311.41 as lienholder, and included the following documents:

- A copy of a Notice of Lien, recorded in Fresno County on 6/8/2015, document number 2015-0071268
- A ledger detailing the previous balance, the charges, payments, adjustments, and the ending balance

The claim, signed by Brian Reams of the City of Fresno, is based on a Notice of Lien recorded on 6/8/2015, 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 the property in question. A ledger which included charges, payments and adjustments, totaling \$42,311.41 was included substantiating the claim amount. There were no other claims for excess proceeds on this item. The AC/TTC recommends that \$42,311.41 of the excess proceeds from this property be distributed to City of Fresno – Department of Public Utilities.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$19,038.40 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **9. Tax Sale Item #180, APN 460-044-02.**

The property sold for \$75,100.00 and resulted in excess proceeds of \$70,819.76. According to the property tax system, at the time of the tax sale, the property was assessed to: Gilbert Y & Marcelina A Mendoza. The AC/TTC received one claim for the excess proceeds.

1) **Willie Earl Attaway Jr on behalf of Felicia Ann Fowler, Isabel Marie Alejandro, Nancy Irene Tovar, Anita Teresa Castillo, Kenneth Charles Mendoza and Vincent Mendoza** submitted a claim for \$70,819.76 as titleholder, and included the following documents:

- A certified copy of Gilbert Alvarez Mendoza Jr's Death Certificate with a date of death of 5/8/1975

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- A copy of a Full Reconveyance, recorded 3/20/1990, document number 90031549
- A copy of a Short Form Deed of Trust, recorded 4/10/1996, document number 96046011
- A certified copy of Gilbert Y Mendoza's Death Certificate with a date of death of 9/12/2005
- A certified copy of Marcelina A Mendoza's Death Certificate with a date of death of 8/31/2012
- A copy of a Tax Deed to Purchaser of Tax-Defaulted Property, recorded 4/24/2019, document number 2019-0041433
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Kenneth Mendoza, dated 12/12/2019
- A copy of Kenneth Charles Mendoza's California driver's license
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Nancy Irene Tovar, dated 12/19/2019
- A copy of Nancy Irene Tovar's California driver's license
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Anita Teresa Castillo, dated 12/19/2019
- A copy of Anita Teresa Castillo's California driver's license
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Felicia A Fowler, dated 1/9/2020
- A copy of Felicia Ann Fowler's California driver's license
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Vincent Mendoza, dated 1/9/2020
- A copy of Vincent Mendoza's California driver's license
- An Assignment of Rights to Claim Excess Proceeds from Sales of Tax Defaulted Property signed by Isabel Marie Alejandro, dated 1/30/2020
- A copy of Isabel Marie Alejandro's California driver's license
- Three Small Estate Affidavits for Collection of Real and Personal Property under California Probate Code 13101 signed by Kenneth Charles Mendoza, dated 3/13/2020
- A copy of Willie Earl Attaway Jr's California driver's license

The claim, signed by Willie Earl Attaway Jr, is based on six Assignments of Rights to Claim Excess Proceeds from Felicia A Fowler, Isabel Marie Alejandro, Nancy Irene Tovar, Anita Teresa Castillo, Kenneth Charles Mendoza, and Vincent Mendoza to Willie Earl

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Attaway Jr, giving Mr. Attaway the right to claim the excess proceeds on their behalf; a Full Reconveyance recorded 3/20/1990 naming Gilbert Y and Marcelina A Mendoza as owners of the property in question; and Death Certificates for Gilbert Y Mendoza with a date of death of 9/12/2005 and Marcelina A Mendoza with a date of death of 8/31/2012 were included to establish that the heirs now have an interest in the property. A California Probate Code section 13101 Small Estate Affidavit was included listing Kenneth Charles Mendoza, Felicia Ann Fowler, Isabel Marie Alejandro, Nancy Irene Tovar, Anita Teresa Castillo, Vincent Mendoza and Gilbert Alvarez Mendoza Jr as the successors, but only signed by Kenneth Charles Mendoza, who identifies himself as the successor of the decedent. Probate Code section 13006 defines “successor of the decedent” for a person who died without a will to mean “the sole person or all of the persons who succeeded to the particular item of property of the decedent.” That means the affidavits under Probate Code section 13101 need to be signed by all of the persons listed as successor, not just Mr. Mendoza. The AC/TTC sent a letter to the claimant on 9/22/2020 requesting a revised Probate Code section 13101 affidavit, which complied with the statutory requirement that it be signed by all successors. A revised Probate Code section 13101 affidavit was delivered on 9/29/2020 containing the signatures of all successors, namely Kenneth Mendoza, Felicia A Fowler, Isabel Alejandro, Nancy I Tovar, Anita Castillo, and Vincent Mendoza. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$70,819.76 of the excess proceeds from this property be distributed to Willie Earl Attaway Jr.

#### 10. Tax Sale Item #206, APN 004-060-22.

The property sold for \$11,690.00 and resulted in excess proceeds of \$7,155.73. According to the property tax system, at the time of the tax sale, the property was assessed to: Santos & Elisa Huerta. The AC/TTC received one claim for the excess proceeds.

1) **County of Stanislaus – Child Support** submitted a claim for \$4,839.71 as lienholder, and included the following documents:

- A copy of a Judgment Regarding Parental Obligations, filed on 3/6/2015, in Stanislaus County Superior Court, case number 7000063
- A ledger detailing the monthly charges, interest, monthly payments, and total balance due

The claim is based on a Judgment Regarding Parental Obligations document ordering Santos Huerta to pay child support payments in the amount of \$382.00 per month beginning 8/1/2014 and an itemized statement totaling \$4,839.71. There were no other

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claims for excess proceeds on this item. Because the claimant failed to submit a recorded document to support their claim, the AC/TTC sent a letter to the claimant on 9/22/2020 requesting that information. The claimant did not respond. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, the remaining balance of \$7,155.73 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **11. Tax Sale Item #207, APN 005-110-04.**

The property sold for \$57,100.00 and resulted in excess proceeds of \$48,919.67. According to the property tax system, at the time of the tax sale, the property was assessed to: Central Valley Resources LLC. The AC/TTC received one claim for the excess proceeds.

- 1) **Global Discoveries on behalf of Central Valley Resources LLC** submitted a claim for \$48,919.67 as titleholder, and included the following documents:
  - A claim summary
  - A copy of a Limited Liability Company Articles of Organization for Central Valley Resources LLC, filed 2/11/1997
  - A copy of a Grant Deed, recorded in Fresno County on 7/24/1997, document number 97093492
  - A copy of a Limited Liability Company – Statement of Information Renewal for Central Valley Resources LLC, filed 7/23/1999
  - A copy of a Limited Liability Company Certificate of Amendment for Central Valley Resources LLC, filed 7/23/1999
  - A copy of a Limited Liability Company – Statement of No Change for Central Valley Resources LLC, filed 12/7/2018
  - A Limited Liability Certificate signed by Robert F Hatch, Manager of Central Valley Resources LLC, dated 5/24/2019
  - A California Assignment of Right to Collect Excess Proceeds document for Central Valley Resources LLC, dated 5/25/2019
  - An Affidavit for Robert F Hatch, Manager of Central Valley Resources LLC, dated 5/25/2019, declaring that he is over 18, a resident of Los Angeles, CA, that Central Valley Resources, LLC is the same company that is noted on the Grant Deed recorded on 7/24/1997 with the document number 97093492, that he is the same person as Robert Fred Hatch, that he is the same person as Rubert Fred Hatch who was listed on the Statement of No Change filed 12/7/2018 with a

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typographical error and should have been Robert Fred Hatch, that he assigned excess proceeds to Global Discoveries Ltd for Fresno County Assessor's Parcel Number 005-110-04

- A copy of a Certificate of Status from the State of California Secretary of State for Central Valley Resources LLC, dated 6/8/2019
- A copy of Robert F Hatch'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 Ltd., is based on an Assignment of Right to Collect Excess Proceeds dated 5/25/2019 from Central Valley Resources LLC to Global Discoveries Ltd. and a Grant Deed recorded on 7/24/1997 naming Central Valley Resources, LLC, a California Limited Liability Company as Grantee. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$48,919.67 of excess proceeds be distributed to Global Discoveries, Ltd., on behalf of Central Valley Resources LLC.

#### **12. Tax Sale Item #226, APN 116-050-08.**

The property sold for \$31,600.00 and resulted in excess proceeds of \$21,998.63. According to the property tax system, at the time of the tax sale, the property was assessed to: Leonard A True. The AC/TTC received one claim for the excess proceeds.

- 1) **State of California – Franchise Tax Board** submitted a claim for \$2,817.56 as lienholder, and included the following documents:

- A claim summary
- An unrecorded copy of a Notice of State Tax Lien, dated 11/24/2015, Certificate number 15328381690
- A Certificate of Tax Due and Delinquency, dated 6/24/2019

The claim, signed by Johanna Hanson of the Franchise Tax Board, is based on an unrecorded Notice of State Tax Lien dated 11/24/2015 and a Certificate of Tax Due and Delinquency document stating the amount due from Leonard A. True, who was the last assessee, was \$2,817.56 as of 3/8/2019. The Tax Due and Delinquency document stated that the State Tax Lien was recorded on 11/25/2015 and had the document number 2015-0150784. A letter was sent to the claimant on 8/14/2020 requesting the recorded

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document substantiating their claim, but no response has been received. The AC/TTC independently verified that recorded document, number 2015-0150784, which the claimant should have submitted but failed to do, is a Notice of State Tax Lien matching the Certificate of Tax Due and Delinquency that the claimant submitted. The AC/TTC recommends that \$2,817.56 of excess proceeds be distributed to State of California – Franchise Tax Board.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$19,181.07 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **13. Tax Sale Item #228, APN 128-461-66.**

The property sold for \$149,400.00 and resulted in excess proceeds of \$131,048.71. According to the property tax system, at the time of the tax sale, the property was assessed to: Leeann S Austin. The AC/TTC received one claim for the excess proceeds.

1) **Leeann Austin** submitted a claim for \$135,000.00 as titleholder, and included the following documents:

- A copy of a Grant Deed, recorded in Fresno County on 10/23/2012, document number 2012-0152967
- A copy of a Grant Deed, recorded in Fresno County on 10/23/2012, document number 2012-0152968
- A copy of Leeann Sybil Austin California driver's license
- A copy of Leeann Sybil Austin United States of America Passport Card

The claim is based on a two Grant Deeds recorded 10/23/2012 both naming Leeann S Austin as Grantee and a California driver's license verifying that the claimant lived at the property in question. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$131,048.71 of the excess proceeds from this property be distributed to Leeann Austin.

#### **14. Tax Sale Item #240, APN 190-254-02S.**

The property sold for \$11,150.00 and resulted in excess proceeds of \$6,175.03. According to the property tax system, at the time of the tax sale, the property was assessed to: Grant Douglas Gilbert. The AC/TTC received one claim for the excess proceeds.

## **Attachment A**

### **Supporting Documentation for Recommended Resolution Approving 13 Claims and Denying 4 Claims for Excess Proceeds Resulting from March 2019 Sale of Tax-Defaulted Properties (Single-Claim Items Only)**

1) **State of California – Franchise Tax Board** submitted a claim for \$4,869.69 as lienholder, and included the following documents:

- A claim summary
- An unrecorded copy of a Notice of State Tax Lien, dated 5/3/2016, Certificate number 16124304920
- A Certificate of Tax Due and Delinquency, dated 6/24/2019

The claim, signed by Johanna Hanson of the Franchise Tax Board, is based on an unrecorded Notice of State Tax Lien dated 5/3/2016 and a Certificate of Tax Due and Delinquency document stating the amount due from Grant D. Gilbert, who was the last assessee, was \$4,869.69 as of 3/8/2019. The Tax Due and Delinquency document stated that the State Tax Lien was recorded on 5/4/2016 and had the document number 2016-0056276. A letter was sent to the claimant on 8/14/2020 requesting the recorded document substantiating their claim, but no response has been received. The AC/TTC independently verified that recorded document, number 2016-0056276, which the claimant should have submitted but failed to do, is a Notice of State Tax Lien matching the Certificate of Tax Due and Delinquency that the claimant submitted. The AC/TTC recommends that \$4,869.69 of excess proceeds be distributed to State of California – Franchise Tax Board.

Only one claim for excess proceeds was submitted. Upon approval of that claim as recommended, the remaining balance of \$1,305.34 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **15. Tax Sale Item #241, APN 190-260-03.**

The property sold for \$15,400.00 and resulted in excess proceeds of \$12,452.26. According to the property tax system, at the time of the tax sale, the property was assessed to: Elvira Braxton. The AC/TTC received one claim for the excess proceeds.

1) **Heirfinders Research Associates on behalf of Benjamin Charles Bell Jr** submitted a claim for \$6,226.13 as titleholder, and included the following documents:

- A list of submitted documents
- A certified copy of Benjamin Charles Bell Jr's Certification of Birth with a date of birth of 4/3/1940
- An uncertified copy of James L Braxton Jr's Death Certificate with a date of death of 1/5/1984

## **Attachment A**

### **Supporting Documentation for Recommended Resolution Approving 13 Claims and Denying 4 Claims for Excess Proceeds Resulting from March 2019 Sale of Tax-Defaulted Properties (Single-Claim Items Only)**

- A copy of an Affidavit – Death of a Joint Tenant, recorded in Fresno County on 2/27/1984, document number 84018761
- A certified copy of Elvira Braxton’s Death Certificate with a date of death of 12/12/1994
- A certified copy of Delores Bell Brown’s Death Certificate with a date of death of 9/11/2004
- An Assignment of Rights to Claim Excess Proceeds document signed by Benjamin Charles Bell Jr, dated 10/11/2019
- A Declaration Under California Probate Code Section 13101, dated 10/11/2019
- A Declaration of One and the Same Person, dated 10/11/2019
- A Probate Affidavit for the Estate of Elvira Braxton, dated 10/11/2019, stating the names, birthdates, and relationships of all persons having an interest in the property as well as the names, birthdates, dates of death and relationships of all persons that would have had an interest in the property
- A Probate Affidavit for the Estate of Delores Bell Brown, dated 10/11/2019, stating the names, birthdates, and relationships of all persons having an interest in the property as well as the names, birthdates, dates of death and relationships of all persons that would have had an interest in the property
- A copy of Benjamin Charles Bell Jr’s California driver’s license
- A copy of Michael C Haney’s California driver’s license
- Corporate documents for Heirfinders Research Associates, LLC

The claim, signed by Michael Haney of Heirfinders Research Associates, LLC, is based on an Assignment of Rights to Claim Excess Proceeds dated 10/11/2019 from Benjamin Charles Bell Jr to Heirfinders Research Associates LLC allowing them to claim the excess proceeds on his behalf. An Affidavit – Death of Joint Tenant recorded 2/27/1984 naming Elvira B Braxton as Grantee and a Death Certificate for Elvira Braxton with a date of death of 12/12/1994 were included. Those documents establish that, at the time of her death in 1994, Elvira Braxton owned the entirety of the property. A Birth Certificate of Benjamin Charles Bell identifying him as a child of Elvira Braxton was included with a Declaration Under California Probate Code Section 13101, signed by Benjamin Charles Bell. The Declaration states that Mr. Bell is the “successor of the decedent” Elvira Bell and authorized to collect “Approximately \$6,000 +/- in excess proceeds from tax sale of Fresno County APN 190-260-03.” In addition to that Declaration, however, the claimant also provided two documents titled “Probate Affidavit,” also signed by Mr. Bell, both of which indicate that, when Elvira Braxton died in 1994, in addition to Mr. Bell, she had



## **Attachment A**

### **Supporting Documentation for Recommended Resolution Approving 13 Claims and Denying 4 Claims for Excess Proceeds Resulting from March 2019 Sale of Tax-Defaulted Properties (Single-Claim Items Only)**

two other children, Delores Bell Brown, and Andrew Bell, both of whom have since passed away. The “Probate Affidavit” lists various other nieces and nephews of Mr. Bell, who presumably were children of Delores Bell Brown or Andrew Bell, and also successors to the property. Under Probate Code section 13101, subdivision (a)(7), and 13006, an affidavit under Probate Code section 13101 must be signed by all persons who are successors to the property. Although Probate Code section 13106, subdivision (a), provides that the recipient of such an affidavit may rely in good faith on the statements in the affidavit, and is not required to inquire into the truth of any statement in the affidavit, courts have also held that the holder of property loses immunity by transferring funds in reliance upon such an affidavit while having actual knowledge of a statutory heir’s superior claim. But the documents submitted by the claimant indicate on their face that there are other successors, whose claims may be superior to that of the claimant. That makes the documents inconclusive on their own. The AC/TTC sent a letter to the claimant on 9/22/2020 requesting additional information substantiating their claim. The claimant provided a declaration of Michael Haney, Vice President of Heirfinders Research Associates, LLC, purporting to state the “Family Lineage for Elvira Braxton.” But the declaration does not state that Mr. Haney has personal knowledge of this information, nor does it include any supporting documentation by which Mr. Haney might have that knowledge. As well, it contradicts information in other documents submitted by the claimant, by identifying Mr. Bell’s brother as “Andrew Brown,” rather than “Andrew Bell.” The document therefore is not credible and does not substantiate the claim. The AC/TTC recommends denying the claim due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, the remaining balance of \$12,452.26 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **16. Tax Sale Item #257, APN 331-173-10.**

The property sold for \$27,100.00 and resulted in excess proceeds of \$22,849.94. According to the property tax system, at the time of the tax sale, the property was assessed to: Rafaela & Florence P Martinez. The AC/TTC received one claim for the excess proceeds.

1) **Malaga County Water District** submitted a claim for \$1,263.76 as lienholder, and included the following documents:

- A printout of Florence Martinez’s account history detailing the charges, payments, water usage, and total balance due

## **Attachment A**

### **Supporting Documentation for Recommended Resolution Approving 13 Claims and Denying 4 Claims for Excess Proceeds Resulting from March 2019 Sale of Tax-Defaulted Properties (Single-Claim Items Only)**

- A copy of James Doyle Anderson's California driver's license

The claim, signed by James Anderson of Malaga Water District, is based on a customer record for Florence Martinez for parcel 331-173-10, stating that \$1,263.76 was the total balance due. There were no other claims for excess proceeds on this item. A letter was sent to the claimant on 8/14/2020 requesting the recorded document substantiating their claim, but no response has been received. The AC/TTC recommends that the claim be denied due to insufficient evidence.

Only one claim for excess proceeds was submitted. Upon denial of that claim as recommended, \$22,849.94 will be distributed to the County pursuant to Revenue and Taxation Code section 4674.

#### **17. Tax Sale Item #314, APN 471-267-18.**

The property sold for \$79,200.00 and resulted in excess proceeds of \$74,229.64. According to the property tax system, at the time of the tax sale, the property was assessed to: Antonio M & Maria D Farias. The AC/TTC received one claim for the excess proceeds.

- 1) **Antonio M & Maria D Farias** submitted a claim for \$74,229.64 as titleholder, and included the following documents:

- An explanation of events
- A copy of a Grant Deed, recorded in Fresno County on 6/27/2005, document number 2005-0141880
- A copy of a Notice of Personal Contact for Sale of Tax-Defaulted Property, dated 2/21/2019
- A copy of Antonio Mendoza Farias' California driver's license
- A copy of Maria Dolores Farias' California driver's license

The claim, signed by Antonio M and Maria D Farias, is based on a Grant Deed recorded 6/27/2005 naming Antonio M Farias and Maria D Farias as Joint Tenants. There were no other claims for excess proceeds on this item. The AC/TTC recommends that all \$74,229.64 of the excess proceeds from this property be distributed to Antonio M. & Maria D. Farias.