

**FRESNO COUNTY AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR  
TAX COLLECTION DIVISION**

**CLAIM FOR EXCESS PROCEEDS FROM  
THE SALE OF TAX DEFAULTED PROPERTY**

(See enclosed instructions for filing claim)

TO: Oscar J. Garcia CPA, Auditor-Controller/Treasurer-Tax Collector

RE: APN \_\_\_\_\_ Date of Sale: March 8-11, 2019

I, the undersigned claimant, request that I be awarded excess proceeds in the amount of \$ \_\_\_\_\_ resulting from the sale of the above property.

I claim my status as a party of interest pursuant to California Revenue and Taxation Code Section 4675. I hereby state that I am a rightful claimant and base my status and right to file this claim on the following information and documentation:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PLEASE ENCLOSE COPIES OF DOCUMENTS SUPPORTING YOUR CLAIM AND A COPY OF YOUR PHOTO IDENTIFICATION AS STATED IN THE INSTRUCTIONS FOR FILING CLAIM. THE CLAIM FORM AND ANY ASSIGNMENT FORMS MUST CONTAIN ORIGINAL SIGNATURES (NOT COPIES).**

I affirm under the State of California law penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_ at \_\_\_\_\_  
Date City and State

\_\_\_\_\_  
Signature of Claimant (must be original signature)

\_\_\_\_\_  
Printed Name

Mailing Address:  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

## INSTRUCTIONS FOR FILING CLAIM

California Revenue and Taxation Code Section 4675 states in part (paraphrased):

For the purposes of this article, 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.
- (b) Then, 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. In the event that a person with title of record is deceased at the time of distribution of excess proceeds, the heirs may submit an affidavit pursuant to Chapter 3 (commencing with section 13100) of Part 1 of Division 8 of the Probate Code to support their claim for excess proceeds.
- (c) A party of interest in the property at the time of the sale may assign his or her right to claim the excess proceeds only by a dated, written instrument that explicitly states that the right to claim the excess proceeds is being assigned, and only after each party to the proposed assignment has disclosed to each other party to the proposed assignment all facts of which he or she is aware relating to the value of the right that is being assigned

If you consider yourself to be a party of interest in the sale of tax defaulted property as defined above, complete the claim form on the reverse side stating the basis for your status as a party of interest.

The law requires that a claim be filed within one year of the date of the Tax Collector's recording of the deed to the purchaser. **Therefore, it is critical that a completed original claim form and all supporting documents be received in our Tax Collection Division office or postmarked no later than April 24, 2020 (a faxed copy or incomplete forms with missing documents WILL NOT BE PROCESSED).** By law, we cannot accept claims after one year from the recorded date, nor can we begin processing of claims until one year has passed from the same date.

The law protects parties of interest by requiring that any assignment, to another person, of the right to claim excess proceeds, can be made only by means of a dated, written document. The document must specifically state that the right to claim excess proceeds is being assigned, that each party to the transaction has informed the other of the value of the right being assigned, and that the party of interest has been advised of his or her right to file a claim for the excess proceeds on his or her own behalf directly with the County at no cost [R & T Code Section 4675(c)]. In addition, Fresno County requires the document to be notarized and requires a copy of a U.S. government or state issued photo identification card for both the assignor and the assignee.

### **YOU MUST ATTACH COPIES OF DOCUMENTS SUPPORTING YOUR CLAIM AS FOLLOWS:**

1. In case (a) above, Trust Deed beneficiaries must submit a certified copy of the promissory note, trust deed and any assignments, evidencing the lien or security interest, along with a statement setting forth the original amount of the lien, total amount of payments received reducing the original amount of the lien, and the amount that was still due and payable as of the date of the sale of the tax-defaulted property by the Tax Collector. If you are a judgment creditor or other type of lienholder, you also must submit a statement setting forth the original amount of the lien, the total amount of payments received reducing the original amount of the lien, and the amount that was still due and payable as of the date of the sale of the tax-defaulted property by the Tax Collector. In addition, judgment creditors must also submit verifiable proof that the judgment debtor is the person(s) who possessed record ownership of the property sold at the tax sale. Also, needed is a copy of your photo identification, such as a driver's license or passport.

2. In case (b) above, you must submit certified copies of the recorded documents (e.g., deed, death certificate, will, court order, etc.) supporting your claim. You must also submit a notarized verification that you are the person named in the document where you acquired title and a copy of your photo identification, such as a driver's license or passport. You should also submit supporting documentation such as utility payments, property improvement/repair receipts, and other such types of documents to prove your claim. If you are claiming as an heir pursuant to Chapter 3 of the Probate Code, in addition to the above required documentation, you must also submit a properly completed affidavit and a notarized verification of proof of identity.
  
3. In case (c) above, you must submit, in addition to the proof required of lienholders and persons with title of record, proof in the form of a verified affidavit executed by all parties to the assignment, that the amount of excess proceeds has been disclosed to the party of interest and that the party of interest has been advised of his or her right to file a claim for the excess proceeds on his or her own behalf directly with the county at no cost [R & T Code Section 4675(c)].

**CLAIMS WITH MISSING DOCUMENTS WILL NOT BE PROCESSED**

The Tax Collector will submit a recommendation to the Board of Supervisors regarding the disposition of the excess proceeds. If the Board's review results in the approval of the claim, a county check will be issued in payment. However, the law does not allow the issuing of the check prior to 90 days following the action taken by the Board of Supervisors.

**MAIL COMPLETED FORMS TO:**

Fresno County Tax Collector  
P.O. Box 1192  
Fresno, CA 93715

**FOR INFORMATION CALL:**

Fresno County Tax Collector  
Tax Collection Division  
(559) 600-3482