

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

JUL 28 2010

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 179, Item 90.
Last assessed to: Joseph P. Gill, as his sole and separate property.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Global Discoveries, Ltd., assignee for Stephen Paul Gill, Executor to the Estate of Joseph P. Gill, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 419072010-2;
- 2) Authorize and direct the Auditor-Controller to issue a warrant to Global Discoveries, Ltd., assignee for Stephen Paul Gill, Executor to the Estate of Joseph P. Gill in the amount of \$72,264.57, no sooner than ninety days from the date of this order, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

BACKGROUND: (Continued on page two)

Don Kent, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$72,264.57	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2010-11

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE
BY:
Christopher M. Hans

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Buster and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: September 14, 2010
xc: Treasurer, Auditor

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

Prev. Agn. Ref. ATTACHMENTS FILED WITH THE CLERK OF THE BOARD District: 5

Agenda Number:

9.70

FORM APPROVED COUNTY COUNSEL
BY: DALE A. GARDNER
DATE: 7/28/10
Departmental Concurrence

Policy
 Consent
 Policy
 Consent
 Dep't Recomm.:
 Per Exec. Ofc.:

BOARD OF SUPERVISORS

Form 11:

Page 2

BACKGROUND: (Continued)

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, the Tax Collector conducted the March 17, 2008 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 12, 2008. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 9, 2008, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

The Treasurer-Tax Collector has received one claim for excess proceeds:

- 1) Claim from Global Discoveries, Ltd., assignee for Stephen Paul Gill, Executor to the Estate of Joseph P. Gill based on an Assignment of Right to Collect Excess Proceeds dated April 29, 2008 and May 13, 2010, a Quitclaim Deed recorded June 15, 1983 as Instrument No. 118889, the Last Will and Testament of Joseph P. Gill and the death certificate of Joseph P. Gill.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Global Discoveries, Ltd., assignee for Stephen Paul Gill, Executor to the Estate of Joseph P. Gill be awarded excess proceeds in the amount of \$72,264.57. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.



GLOBAL DISCOVERIES, LTD.

1120 13th Street, Suite A, Modesto, CA 95354

Phone (209) 593-3900 or (800) 370-0372 • Fax (209) 549-9299 • www.globaldiscoveries.com

CLAIM SUMMARY

To: Riverside County Treasurer and Tax Collector

Assessors Parcel Number: 419-072-010-2

Last Assessee: GILL JOSEPH P

Sale Date: 3/17/2008

Item Number: 90

RECEIVED
 2008 MAY 12 PM 2:55
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

Dear Treasurer/Tax Collector:

1. Claimant(s): Global Discoveries, Ltd.

The following proof of claim(s) for excess proceeds and documents are attached:

1. Quit Claim Deed quitclaiming interest to Joseph P. Gill, as his sole separate property as Document#118889, Recorded in Riverside County on 06-15-1983
2. Special Durable Financial Power of Attorney: Joseph P. Gill appointing Stephen P. Gill as his attorney in fact.
3. Assignment of Excess Proceeds signed by Joseph P. Gill by Attorney in Fact Stephen Paul Gill.
4. Claim Form(s) signed by Global Discoveries
5. Photo ID for Stephen Paul Gill.

Upon approval, claimant(s) request that the Treasurer and Tax Collector issue its warrant(s) as follows:

- One warrant in the amount of \$72,753.00 or 100% of the claimant's share of the excess proceeds made payable to Global Discoveries, Ltd. and mailed to P.O. Box 1748, Modesto, California 95353-1748.

Please address questions regarding the attached claim(s) to Jed Byerly, Chief Operating Officer, at (209) 593-3913, or e-mail to jed@globaldiscoveries.com.

The Client(s) and the staff of Global Discoveries, Ltd., thank you in advance for your timely review and approval of the attached claim(s).



118889

Order No
Escrow No
Loan No

WHEN RECORDED MAIL TO
JOSEPH P. GILL
1255 Camino Mirasol
Palm Springs, CA 92262

RECEIVED FOR RECORD
AT 11:00 O'CLOCK A.M.
At Request of

GRANTEE

Book 1983, Page

118889
JUN 15 1983

Register in Office of Records
of Riverside County, California

William F. Parnley
Recorder
Fees \$

SPACE ABOVE THIS LINE FOR RECORDERS USE

MAIL TAX STATEMENTS TO

JOSEPH P. GILL
1255 Camino Mirasol
Palm Springs, CA 92262

DOCUMENTARY TRANSFER TAX \$
COMPUTED ON FULL VALUE OF PROPERTY CONVEYED
COMPUTED ON FULL VALUE LESS LIENS AND
ENCUMBRANCES REMAINING AT TIME OF SALE
Inter family gift no taxes due

Signature of the Grantor or Agent (delete) (insert) Tax Form Name

QUITCLAIM DEED

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

JOSEPH P. GILL and MARY JANE GILL, husband and wife as joint tenants

do es hereby REMISE, RELEASE AND FOREVER QUITCLAIM to JOSEPH P. GILL, as his sole separate property

the real property in the City of BANNING
County of RIVERSIDE

State of California, described as

Lot 12 of midway subdivision as shown
by map on file in Book 18, Page 81 of
maps, records of said County.

Dated *June 8 1983*
STATE OF CALIFORNIA
COUNTY OF RIVERSIDE

Joseph P. Gill
JOSEPH P. GILL
Mary Jane Gill
MARY JANE GILL

On June 8, 1983
before me, the undersigned, a Notary Public in and for said
State, personally appeared JOSEPH P. GILL
and MARY JANE GILL, proved to me on
the basis of satisfactory evidence or personally
known to me to be the person S whose name are
subscribed to the within instrument and acknowledged that
they executed the same

WITNESS my hand and official seal

Signature *Angelica M. Valle*



(This area for official notarial seal)

When recorded, mail to:

Name: _____

Address: _____

City/State/Zip Code: _____

Space above this line for Recorder's use

SPECIAL DURABLE FINANCIAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That I, Joseph P Gill
the undersigned principal, whose address is P.O. Box 199 M.S. N.O. 37
Orting WA 98360 by this instrument, hereby constitute and appoint
Stephen P. Gill, whose address is
14315 Hall Rd, Arlington, WA 98223
as my Agent to act in my name, place and stead, and for my use and benefit as if I were personally present to
transact such business and perform every act requisite and necessary to:

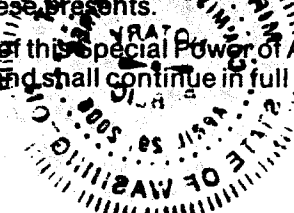
Carry out lifes necessities which may include
medical decisions and other functions of day to
day life. This in no way makes Stephen P. Gill
responsible for any liabilities, debts or any other
thing caused by Joseph P Gill.

FURTHERMORE, I specifically authorize my above named Agent to:

- a) buy, sell, contract, receive, possess, transfer, lease, let, demise, remise, release, encumber, hypothecate or mortgage, whichever is applicable to accomplish the objectives heretofore described.
- b) sign, seal deliver or otherwise execute and/or acknowledge any and all instruments, papers or documents requisite and necessary to accomplish the objectives heretofore described.
- c) Other authority(ies) not previously mentioned include: _____

GIVING AND GRANTING unto said Agent, full power and authority to transact any business, perform every act and thing whatsoever requisite and necessary to fully accomplish the intents and purposes of this Special Power of Attorney, and therefore, I hereby ratify and confirm every act that said Agent shall lawfully do or cause to be done by virtue of these presents.

The validity of this Special Power of Attorney shall not be affected by my subsequent disability, incapacity or the lapse of time, and shall continue in full force and effect during my lifetime, unless sooner revoked or terminated by me in writing.



(Continued on Back Side)

IN WITNESS WHEREOF, I, have hereunto set my hand this 11 day of February, 2003.

Stephen P. Gill
Signature of Witness
14315 Hall Rd.
Address of Witness
Arlington, WA 98223
City/State/Zip Code

Joseph P. Gill
Signature of Principal
PO Box 199 MS 10037
Address of Principal
Orting, WA 98360
City/State/Zip Code

ACKNOWLEDGMENT OF PRINCIPAL

I, Joseph P. Gill, the principal, sign my name to this power of attorney this 11 day of February, 2003, and being first duly sworn, do declare to the undersigned authority that I sign and execute this instrument as my power of attorney and that I sign it willingly, or willingly direct another to sign for me, that I execute it as my free and voluntary act for the purposes expressed in the power of attorney and that I am eighteen years of age or older, of sound mind and under no constraint or undue influence.

Joseph P. Gill
Signature of Principal

AFFIDAVIT OF WITNESS

I, Stephen P. Gill, the witness, sign my name to the foregoing power of attorney being first duly sworn and do declare to the undersigned authority that the principal signs and executes this instrument as his/her power of attorney and that he/she signs it willingly, or willingly directs another to sign for him/her, and that I in the presence and hearing of the principal, sign this power of attorney as witness to the principal's signing and that to the best of my knowledge the principal is eighteen years of age or older, of sound mind and under no constraint or undue influence.

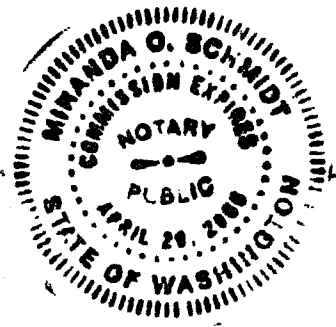
Stephen P. Gill
Signature of Witness

State of Washington)
County of King) ss.

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by Joseph P. Gill, the principal, and subscribed and sworn to before me by Stephen P. Gill, the witness, this 11th day of February, 2003.
My Commission Expires: April 29 2006
Miranda O. Schmidt
Notary Public

If acknowledged in State of Florida, complete section below:
(Principal) Personally Known (or) Produced Identification
If applicable, Type of Identification Produced: _____

(Witness) Personally Known (or) Produced Identification
If applicable, Type of Identification Produced: _____



ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to GLOBAL DISCOVERIES, LTD. my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 419-072-010-2, Tax Sale Number, Item 90 sold at public auction on 3/17/2008. I understand that the total of excess proceeds available for refund is \$ 72,753.00+/-, and that I AM GIVING UP MY RIGHT TO FILE A CLAIM

FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Joseph P. Gill by attorney in fact Stephen Paul Gill (Signature of Party of Interest/Assignor) (Date) 4/29/08 (Name Printed)

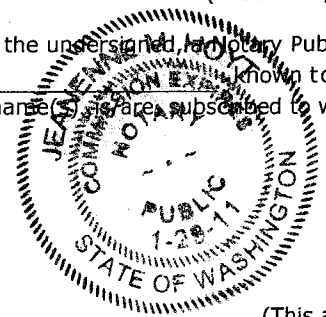
Tax ID/SS# 399-52-9731 P.O. Box 351 (Address)

Granite Falls, WA 98252 (City/State/Zip)

Washington) ss. 360-691-6203 (Area Code/Telephone Number)
STATE OF CALIFORNIA)
COUNTY OF SNOHOMISH)

On APRIL 29, 2008, before me, the undersigned, Notary Public in and for said State, personally appeared Stephen Paul Gill known to me (or proven to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within instrument and acknowledged to me that he/she/they executed the same.

WITNESS my hand and official seal. (Signature of Notary)



(This area for official seal)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Jed Byerly (Signature of Assignee) Jed Byerly, Chief Operating Officer (Name Printed)

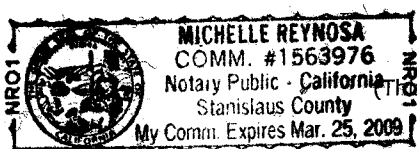
Tax ID/SS# 77-0558969 Global Discoveries, Ltd. (Address)

STATE OF CALIFORNIA) ss. P.O. Box 1748
COUNTY OF Stanislaus) Modesto, California 95353-1748 (City/State/Zip)

On 5-5-2008, before me, the undersigned, Notary Public in and for said State, personally appeared ***Jed Byerly*** Who proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same.

I Certify under Penalty of Perjury under the laws of the State of CA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal. (Signature of Notary)



(This area for official seal)

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY

To: Riverside County Treasurer and Tax Collector

Assessor's Parcel No: 419-072-010-2

Item Number: 90

Date of Sale: 3/17/2008

The undersigned claimant, Global Discoveries, Ltd., claims \$72,753.00+/- or 100% of the claimant's share of the actual amount of excess proceeds from the sale of the property referenced above.

Global Discoveries, Ltd., claims its status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code based upon the attached documentation:

Please refer to Claim Summary and attached Documents

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 5th day of May, 2008 at Modesto, California.

By: [Signature]
Jed Byerly, Chief Operating Officer
Global Discoveries, Ltd. Tax ID # 77-0558969
P.O. Box 1748
Modesto, CA 95353-1748
(209) 593-3913

CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

State of California)

County of Stanislaus)

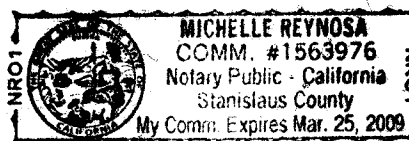
On 5-5-2008 before me, Michelle Reynosa, Notary Public, personally appeared
(Date) (here insert name and title of the officer)

Jed Byerly, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

[Signature] (seal)
Signature of Notary Public



June 2, 2010

VIA CERTIFIED MAIL

Desiree Taylor
Treasurer & Tax Collector
RIVERSIDE COUNTY
4080 Lemon St. 4th Floor
Riverside, CA 92502

APN: 419-072-010-2
EP179 Item 90

Dear Ms. Taylor:

We recently received a request for additional documentation to support our claims for excess proceeds for the above referenced parcel. Specifically the county is requesting the following:

1. *Certified Death Certificate*
2. *Will/Trust Complete for Joseph P Gill*

As the County is aware our Last Assessee Joseph P Gill has passed away since this claim was filed on 5/5/2008. We would like address change in the title chain, and explain how Joseph P Gill's son, Stephen, is entitled to collect the excess proceeds for the above referenced parcel:

- *At the time we submitted the Claim for Excess Proceeds, Stephen Gill was serving as the Attorney in Fact for Joseph P. Gill.*
- *Joseph P. Gill passed away on June 21, 2008, thus making the Power of Attorney null and void.*
- *As per the Will of Joseph P. Gill, Article VI: Stephen P. Gill is named the Executor of His Will*
- *There was no Probate found / filed in the State Washington or California.*

In Conclusion, Stephen P. Gill is entitled to collect the Excess Proceeds as the Executor to the Estate of Joseph P. Gill, and we have enclosed the following documentation to substantiate the above mentioned circumstances:

- *Certified Death Certificate of Joseph P. Gill*
- *Complete Will and Testament of Joseph P. Gill, naming Stephen P. Gill as the Executor*
- *Probate Affidavit for the Estate of Joseph P. Gill.*
- *Assignment of Right to Collect Excess Proceeds, signed by Stephen P. Gill, Executor of the Estate of Joseph P. Gill.*

If there is anything further that you may need, please contact me at (209) 593-3917 or (800) 710-1703. Thank you for your time and patience.

Sincerely,



Amy Elmer
Manager of Claims Processing

Enclosure

9834/cs

Certified Receipt # 7009 3410 0001 7917 7088



STATE OF WASHINGTON
DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH

CERTIFICATE NUMBER: 2008-006209

DATE ISSUED: 04/28/2010

FEE NUMBER: 4604199567

GIVEN NAMES: JOSEPH P
LAST NAME: GILL

COUNTY OF DEATH: PIERCE
DATE OF DEATH: JUNE 21, 2008
HOUR OF DEATH: 07:15 A.M.

SEX: MALE
AGE: 81 YEARS
SOCIAL SECURITY NUMBER: 390-22-2883

HISPANIC ORIGIN: NO, NOT HISPANIC
RACE: WHITE

BIRTHDATE: MAY 03, 1927
BIRTHPLACE: MARINETTE, WISCONSIN

MARITAL STATUS: DIVORCED
SPOUSE:

OCCUPATION: OWNER/OPERATOR
INDUSTRY: GAS STATION/PET FOOD STORE
EDUCATION: HIGH SCHOOL GRADUATE OR GED COMPLETED
US ARMED FORCES? YES

INFORMANT: STEVE GILL
RELATIONSHIP: SON
ADDRESS: 14315 HALL ROAD, ARLINGTON, WASHINGTON, 98223

PLACE OF DEATH: NURSING HOME / LONG TERM CARE FACILITY
FACILITY OR ADDRESS: WASHINGTON STATE SOLDIERS HOME
CITY, STATE, ZIP: ORTING, WASHINGTON 98360

RESIDENCE STREET: 1301 ORTING KAPOWSIN HWY
CITY, STATE, ZIP: ORTING, WASHINGTON 98360
INSIDE CITY LIMITS? YES
COUNTY: PIERCE
TRIBAL RESERVATION: NOT APPLICABLE
LENGTH OF TIME AT RESIDENCE: 6 YEARS

FATHER: MICHAEL GILL
MOTHER: AGNES KLIMSZAK

METHOD OF DISPOSITION: CREMATION
PLACE OF DISPOSITION: FIRST CREMATION SERVICES OF WA
CITY, STATE: KENT, WA
DISPOSITION DATE: JUNE 27, 2008

FUNERAL FACILITY: CURNOW FUNERAL HOME AND CREMATION SERVICE
ADDRESS: 1410 MAIN STREET
CITY, STATE, ZIP: SUMNER WA 98390
FUNERAL DIRECTOR: BRIAN J CURNOW

CAUSE OF DEATH:

- A. ASPIRATION PNEUMONIA
INTERVAL: NOT REPORTED
- B. RESPIRATORY INSUFFICIENCY
INTERVAL: NOT REPORTED
- C. CHRONIC OBSTRUCTIVE PULMONARY DISEASE
INTERVAL: NOT REPORTED
- D.
INTERVAL:

OTHER CONDITIONS CONTRIBUTING TO DEATH:

DATE OF INJURY:
HOUR OF INJURY:
INJURY AT WORK?
PLACE OF INJURY:

LOCATION OF INJURY:

CITY, STATE, ZIP:
COUNTY:
DESCRIBE HOW INJURY OCCURRED:

MANNER OF DEATH: NATURAL

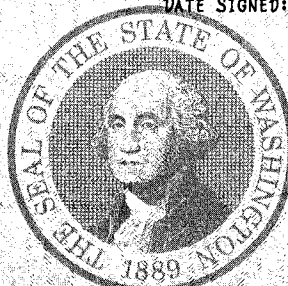
AUTOPSY: NO
AVAILABLE TO COMPLETE THE CAUSE OF DEATH? NOT APPLICABLE
DID TOBACCO USE CONTRIBUTE TO DEATH? PROBABLY
PREGNANCY STATUS, IF FEMALE: NOT APPLICABLE

CERTIFIER NAME: NINA SPALEK MD
TITLE: PHYSICIAN
CERTIFIER
ADDRESS: 1301 ORTING KAPOWSIN HWY
CITY, STATE, ZIP: ORTING WA 98360
DATE SIGNED: JUNE 24, 2008

STATUS OF DECEDENT, IF A TRANSPORTATION INJURY:
NOT APPLICABLE

ITEM(S) AMENDED: NONE

NUMBER(S): NONE
DATE(S): NONE



CASE REFERRED TO ME/CORONER: NO
FILE NUMBER: NOT APPLICABLE
ATTENDING PHYSICIAN:
NOT APPLICABLE

LOCAL DEPUTY REGISTRAR:
JEAN A. VEAGER
DATE RECEIVED: JUNE 27, 2008

Last Will and Testament

OF

JOSEPH P. GILL

KNOW ALL MEN BY THESE PRESENCE:

That I, **JOSEPH P. GILL**, residing in the County of Riverside, State of California, being of lawful age and sound and disposing mind and memory, and not being actuated by any duress, menace, fraud, or undue influence whatsoever, hereby make, publish and declare this to be my Last Will and Testament, and hereby expressly revoke any and all former wills and codicils to wills heretofore made by me.

ARTICLE I: I declare that I am divorced, and that I have five (5) children by a former marriage, namely, **STEVEN GILL, JOSEPH G. GILL, TONI GILL, MARK GILL** and **JANE SHEFFER**.

ARTICLE II: I direct that all my legal and enforceable debts, including funeral expenses (cremation), expenses of last illness, and the expense of the administration of my estate, be paid by my Executor hereinafter named, or his successor, as soon after my decease as may be practical.

ARTICLE III: I do hereby give, devise and bequeath all of my estate, whether real, personal or mixed, wherever situated, including any powers of appointment that I may have under the will or wills of any person or persons, to children, **STEVEN GILL, JOSEPH G. GILL, TONI GILL, MARK GILL** and **JANE**

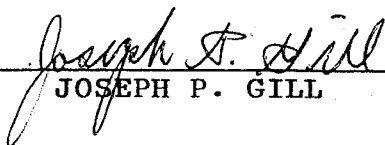
SHEFFER, in equal shares, share and share alike, to have and to hold as their separate property forever.

ARTICLE IV: Except as otherwise provided in this Will, I have intentionally and with full knowledge omitted to provide for my heirs.

ARTICLE V: If any devisee, legatee or beneficiary under this Will shall contest it or any of its parts or provisions, any share or interest given to that person shall be revoked and shall augment proportionately the shares of such of the beneficiaries hereunder that shall not have joined, or participated in said contest.

ARTICLE VI: I hereby nominate, constitute and appoint as executor of this my Last Will and Testament my son, **STEVEN GILL**, to serve without bond. In the event that my son, **STEVEN GILL**, predeceases me or for any reason be unwilling or unable to act as my executor then, I nominate, constitute and appoint **JOSEPH G. GILL** to act as executor of this my Last Will and Testament, to serve without bond.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 2nd day of May, 1994.



JOSEPH P. GILL

The foregoing instrument, consisting of three (3) pages, including this page, was subscribed on the date which it bears by the testator, JOSEPH P. GILL, and at the time of subscribing was declared to be his Last Will. The subscription and declaration were made in our presence, we being present at the time; and we, at his request and in his presence, and the presence of each other, have affixed our signature hereto as witnesses.

William Mayer Address 770 E. 12th Street
Beaumont, La. 92223

Fanilda D. Mayer Address 770 E. 12th Street
Beaumont, La. 92223

AFFIDAVIT UNDER CALIFORNIA PROBATE CODE SECTION §13101

The undersigned state(s) as follows:

Joseph P. Gill (name of decedent) died on June 21 2008 (date), in the County of Pierce, State of Washington and California and:

- 1. At least forty days have elapsed since the death of the decedent, as shown by the attached certified copy of decedent's death certificate.
2. Either of the following, as appropriate:
A. No proceeding is now being or has been conducted in California for administration of the decedent's estate.
B. The decedent's personal representative has consented in writing to the payment, transfer, or delivery to the affiant or declarant of the property described in the affidavit or declaration.
3. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in the California Probate Code Section 13050, does not exceed \$100,000.
4. [X] An Inventory and Appraisalment of the real property in the decedent's estate is attached, or [] There is no real property in the estate.
5. A description of the property that is to be paid, transferred or delivered to the undersigned under the provisions of California Probate Code Section 13100:

APN: 419-072-010-2

(Attach additional sheets if necessary.)

- 6. The successor(s) of the decedent, as defined in Probate Code Section 13006, is/are: Stephen P. Gill, Executor to the Estate of Joseph P. Gill
7. [] The undersigned is/are successor(s) of the decedent to the decedent's interest in the described property, or [X] The undersigned is/are authorized under California Probate Code Section 13051 to act on behalf of the successor(s) of the decedent with respect to the decedent's interest in the described property.
8. No other person has a superior right to the interest of the decedent in the described property.
9. The undersigned requests that the described property be paid, delivered or transferred to the undersigned.

I/we declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date 5/20/10 Printed name Stephen P Gill Signature [Handwritten Signature]

(Attach an additional sheet if necessary.)

- 1. Attach a certified copy of death certificate and if there is real property in the decedent's estate attach a completed Inventory and Appraisalment (Probate Form DE-160, DE-161).
2. Have this affidavit notarized

CERTIFICATE OF ACKNOWLEDGEMENT

State of WASHINGTON

County of SNODHOMISH

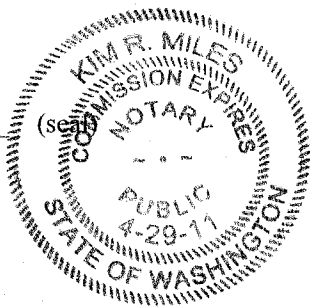
On MAY 20th 2010 before me, ~~Stephen P. Gill~~ ^{KRM.} Kim R. Miles Personally appeared
(Date) (Here insert name and title of the officer)

Stephen P. Gill, who proved to me on
(Name of Signer(s))

the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Kim R. Miles
Signature of Notary Public



ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to GLOBAL DISCOVERIES, LTD. my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 419-072-010-2, Tax Sale Number TC179, Item 90 sold at public auction on 3/17/2008. I understand that the total of excess proceeds available for refund is \$ 72,264.57+/-, and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

[Signature] 5/13/10
(Signature of Party of Interest/Assignor) (Date)

Stephen Paul Gill, Executor of the Estate of Joseph P. Gill
(Name Printed)

Tax ID/SS# 399 52 9731

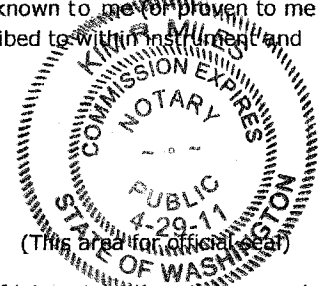
PO Box 351
(Address)

Granite Falls, WA 95252-0351
(City/State/Zip)

WASHINGTON)
STATE OF CALIFORNIA)
COUNTY OF SNOTTOMIST) ss.

360 691 6203
(Area Code/Telephone Number)

On MAY 13th, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Stephen Paul Gill known to me (or proven to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within instrument and acknowledged to me that he/she/they executed the same.



WITNESS my hand and official seal.
[Signature]
(Signature of Notary)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

(Signature of Assignee)

Jed Byerly, Chief Operating Officer
(Name Printed)

Tax ID/SS# 77-0558969

Global Discoveries, Ltd.
(Address)

STATE OF CALIFORNIA)
COUNTY OF Stanislaus)

P.O. Box 1748
Modesto, California 95353-1748
(City/State/Zip)

Phone: (209) 593-3913

On _____, before me, the undersigned, a Notary Public in and for said State, personally appeared ***Jed Byerly*** known to me (or proven to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same.

WITNESS my hand and official seal.

(Signature of Notary)

(This area for official seal)

June 8, 2010

VIA CERTIFIED MAIL

Desiree Taylor
Treasurer & Tax Collector
RIVERSIDE COUNTY
4080 Lemon St. 4th Floor
Riverside, CA 92502

APN: 419-072-010-2
TC179 Item 90

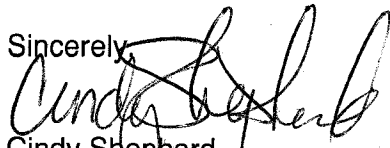
Dear Ms. Taylor:

Enclosed, please find the following documentation to support our claim for the above referenced parcel:

- *Declaration of One & the Same Person, signed by Stephen P. Gill.*

The enclosed information should assist in perfecting our claim. If there is anything further that you may need, please contact me at (209) 593-3917 or (800) 710-1703. Thank you for your time and patience.

Sincerely,



Cindy Shephard
Claims Processing

Enclosure

9834/cs

Certified Receipt # 7009 3410 0001 7917 7101

DECLARATION
OF ONE AND THE SAME PERSON

I, Stephen Paul Gill as Executor of the Estate of Joseph P. Gill, do hereby declare:

1. I am over the age of 18 and a resident of Granite Falls, Washington. The facts set forth herein are true of my own personal knowledge. If called to testify as a witness in a judicial proceeding, I could, and would, testify truthfully and competently thereto.
2. I am One and the Same Person as Steve Gill, Steven Gill, Stephen P. Gill, and Stephen Paul Gill.
3. I assigned the excess proceeds to Global Discoveries, Ltd., for Riverside County Assessors Parcel Number 419-072-010-2.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 4 day of June 2010, at Browning, MT

x Stephen Paul Gill
Stephen Paul Gill as Executor of the Estate of Joseph P. Gill
PO Box 351
Granite Falls, WA 95252-0351

JURAT

State of MONTANA

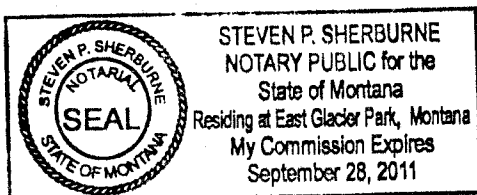
County of GLACIER

Subscribed and sworn to (or affirmed) before me on this

4TH day of JUNE, 20 10, by
Date Month Year

STEPHEN PAUL GILL
Name of Signer

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



(Place Notary Seal Above)

Signature

Signature of Notary Public

I RESIDE IN EAST GLACIER PARK
MY COMMISSION EXPIRES 09/28/2011