

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

122A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:

AUG 09 2012

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 182, Item 321.  
Last assessed to: Emmanuel R. Mofu, M.D., an unmarried man as his sole and separate property.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public Auction sale associated with parcel 845040018-6;
- 2) Deny the claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth;

BACKGROUND: (Continued on page two)

  
Don Kent, Treasurer-Tax Collector

FINANCIAL  
DATA

Current F.Y. Total Cost: \$ 30,631.51  
Current F.Y. Net County Cost: \$ 0.00  
Annual Net County Cost: \$ 0.00


In Current Year Budget: NO  
Budget Adjustment: N/A  
For Fiscal Year: 2012-13

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale

Positions To Be Deleted Per A-30 ☐  
Requires 4/5 Vote ☐

C.E.O. RECOMMENDATION:

APPROVE


BY:   
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Ashley 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 25, 2012  
xc: Treasurer, Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

Prev. Agn. Ref.:

District: 4/4

Agenda Number:

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

9.27

FORM APPROVED COUNTY COUNSEL

BY:   
DALE A. GARDNER

Departmental Concurrence

DATE: 8/9/12

Policy ☒

Consent ☐

Policy ☒

Consent ☐

Dep't Recomm.:

Per Exec. Ofc.:

**BOARD OF SUPERVISORS**

Form 11:

Page 2

**RECOMMENDED MOTION:** (Continued)

- 3) Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$30,631.51, 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)

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 16, 2009 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 5, 2009. 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 4, 2009, 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.

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The Treasurer-Tax Collector has received two claims for excess proceeds:

- 1) Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded February 5, 2001 as Instrument No. 2001-050654.
- 2) Claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth based on an Assignment of Right to Collect Excess Proceeds dated May 4, 2010 and an Abstract of Judgment recorded July 1, 2005 as Instrument No. 2005-05268224.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$30,631.51. Since the claim from the State of California, Franchise Tax Board exceeds the amount of excess proceeds available there are no monies available for consideration for the claim from Global Discoveries, Ltd., assignee for CHG Companies, Inc. DBA CompHealth. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-340  
PO BOX 2952  
SACRAMENTO CA 95812-2952

70182 JTD 1 221  
June 30, 2009

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To:  
624:CAT:LES:MOFU

COUNTY OF RIVERSIDE  
4080 LEMON STREET  
RIVERSIDE CA 92502-2205

RECEIVED  
2010 JAN 28 AM 10:56  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

Reference Number: : 845040018-6  
Taxpayer (s) : EMMANUEL R. MOFU  
FTB Account Number: 110-32813-55

I, Scott Arnold, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and I am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 16, 2009.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

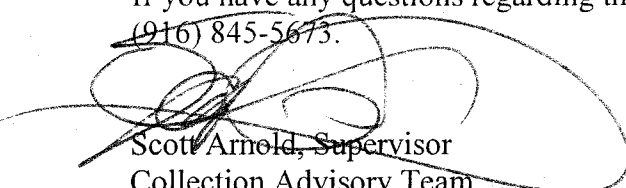
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Emmanuel R. Mofu, Account Number 110-32813-55.

A perfected and enforceable state tax lien arose upon all real property of Emmanuel R. Mofu pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$162,193.49, as of March 16, 2009.

I declare under penalty of perjury that the foregoing and attached supporting document is true and correct.

If you have any questions regarding this claim, contact Lorena E. Schubert of this department at (916) 845-5673.

  
Scott Arnold, Supervisor  
Collection Advisory Team

**State of California  
Franchise Tax Board**

**Certificate of Tax Due and Delinquency**

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California     )  
                                  )  
County of Sacramento    )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

Emmanuel R. Mofu  
495 N. Main St.  
Blythe, CA 92225-1625

<b>Tax Year</b>	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Fees</b>	<b>Payments</b>	<b>Total</b>
1988	\$ 6,118.00	\$ 9,840.45	\$ 24,358.76	\$ 0.00	\$ 24,035.16	\$ 16,282.05
1990	\$ 3,924.00	\$ 1,204.50	\$ 9,593.11	\$ 88.00	\$ 3,214.69	\$ 11,594.92
1990		\$ 3,456.13	\$ 1,031.09	\$ 0.00	\$ 0.00	\$ 4,487.22*
1991	\$ 7,702.00	\$ 3,851.00	\$ 25,532.69	\$ 51.00	\$ 1,517.26	\$ 35,619.43
1991		\$ 8,621.96	\$ 2,572.24	\$ 0.00	\$ 0.00	\$ 11,194.20*
1992	\$ 7,455.00	\$ 3,727.50	\$ 23,955.19	\$ 114.00	\$ 0.00	\$ 35,251.69
1992		\$ 7,883.29	\$ 2,351.87	\$ 0.00	\$ 0.00	\$ 10,235.16*
1993	\$ 12,885.00	\$ 6,442.50	\$ 37,503.26	\$ 136.00	\$ 136.00	\$ 56,830.76
1993		\$ 12,143.91	\$ 3,622.99	\$ 0.00	\$ 0.00	\$ 15,766.90*
1994	\$ 1,375.00	\$ 0.00	\$ 1,212.18	\$ 0.00	\$ 660.34	\$ 1,926.84
1994		\$ 381.65	\$ 113.84	\$ 0.00	\$ 0.00	\$ 495.49*
1997	\$ 3,285.00	\$ 951.55	\$ 3,041.67	\$ 23.00	\$ 2,613.42	\$ 4,687.80
2007	\$14,223.00	\$ 7,111.50	\$ 1,478.37	\$119.00	\$ 0.00	\$ 22,931.37**
<b>TOTAL</b>	<b>\$56,967.00</b>	<b>\$65,615.94</b>	<b>\$136,367.26</b>	<b>\$531.00</b>	<b>\$32,176.87</b>	<b>\$227,303.83</b>

Balance reflects the total liability as of March 16, 2009.

\* Balance reflects tax liability not secured by a recorded State Tax Lien as of the date of the sale.

\*\*Tax Year 2007 is not part of this claim and it is not secured by a recorded State Tax Lien.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 01026-639883 recorded in Los Angeles County on March 19, 2001 for the tax years 1987, 1988, 1990, 1994, and 1997 under Instrument No. 010438987.

Cert. No. 01026-221167 recorded in Riverside County on February 6, 2001 for the tax years 1987, 1988, 1990, 1994, and 1997 under Instrument No. 01050654.

Cert. No. 05086-867746 recorded in Riverside County on April 15, 2005 for the tax years 1991, 1992, and 1993 under Instrument No. 2005-0296631.

Cert. No. 05121-695549 recorded in Riverside County on May 17, 2005 for the tax years 1991, 1992, and 1993 under Instrument No. 2005-0389481.

Cert. No. 05211-379354 recorded in Los Angeles County on August 2, 2005 for the tax years 1991, 1992, and 1993 under Instrument No. 2005-1841657.

Cert. No. 06137-610310 recorded in Los Angeles County on June 15, 2006 for the tax years 1988 and 1997 under Instrument No. 061320981.

Cert. No. 06137-627041 recorded in Riverside County on June 5, 2006 for the tax years 1988 and 1997 under Instrument No. 2006-0406451.

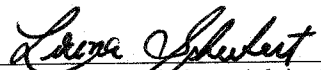
The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated                      June 30, 2009  
                                    (Seal)

FRANCHISE TAX BOARD  
of the State of California

BY



Lorena E. Schubert, Advisor  
(916) 845-5673

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2001-050654

02/05/2001 05:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



# NOTICE OF STATE TAX LIEN

M  
YS

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 01026221167

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : EMMANUEL R MOFU

FTB Account Number : 422725960

Social Security Number(s) : 422-72-5980

Last Known Address : 495 N MAIN ST  
BLYTHE CA 92225-0000

For Taxable Years : 1997, 1994, 1990, 1988 1987

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
17214.00	3362.00	26480.76	98.00	-6208.13	-7503.25	34252.62

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 01/26/01

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

\*Additional interest is accruing at the rate prescribed by law.



**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM, M/S A-340  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

June 30, 2009

In reply refer to:  
622:CAT:LES:MOFU

COUNTY OF RIVERSIDE  
4080 LEMON STREET  
RIVERSIDE CA 92502-2205

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Case No. : 845040018-6  
Emmanuel R. Mofu

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Ray D. Boykin. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Lorena E. Schubert, Advisor  
Collection Advisory Team  
(916) 845-5673



State of California  
Franchise Tax Board  
Po Box 2952  
Sacramento, CA 95812-2952

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: June 30, 2009

COUNTY OF RIVERSIDE  
4080 LEMON STREET  
RIVERSIDE CA 92502-2205

Case No.: 110-32813-55  
Acct. No.: 110-32813-55  
SSN: [REDACTED]  
Tax Year(s): 1990, 1991, 1992, 1993 AND 1994

**AMOUNT DUE**

**\$ 42,178.97**

Taxpayer's Name and Address:

Emmanuel R. Mofu  
495 N. Main St.  
Blythe, CA 92225-1625

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 845040018-6 ON MARCH 16, 2009. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.





STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-340  
PO BOX 2952  
SACRAMENTO CA 95812-2952

July 27, 2012

In Reply Refer To: 624: Mofu

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUTY TREASURER-TAX COLLECTOR**  
**POB 12005**  
**RIVERSIDE CA 92502**

RECEIVED  
2012 JUL 30 AM 11:14  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

**\*\* Corrected and Amended Claim \*\***

Reference Number : 845040018-6  
Taxpayer (s) : Emmanuel R Mofu  
FTB Account Number: 110-32813-55

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team, of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 16, 2009.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the follow ng proof is submitted to establish rights to the excess proceeds:

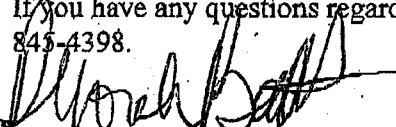
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Emmanuel R Mofu, Account Number 110-32813-55.

A perfected and enforceable state tax lien arose upon all real property of Emmanuel R Mofu pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$125,660.92 as of March 16, 2009.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Sandra Thurman of this department at 916-845-4398.

  
Deborah Barrett, Supervisor  
Collection Advisory Team

**State of California**  
**Franchise Tax Board**

**Certificate of Tax Due and Delinquency**

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

EMMANUEL R MOPU  
495 N MAIN ST.  
BLYTHE CA 92225 - 1625

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1988	\$6,118.00	\$9,840.45	\$24,358.76	\$0.00	\$24,894.22	\$15,422.99
1990	\$3,924.00	\$1,204.50	\$9,593.11	\$88.00	\$3,268.77	\$11,540.84
1990	\$0.00	\$3,456.13	\$1,614.22	\$0.00	\$0.00	\$5,070.35 *
1992	\$7,455.00	\$3,727.50	\$23,955.19	\$114.00	\$0.00	\$35,251.69
1992	\$0.00	\$7,883.29	\$3,681.99	\$0.00	\$0.00	\$11,565.28 *
1993	\$12,885.00	\$6,442.50	\$37,503.26	\$136.00	\$136.00	\$56,830.76
1993	\$0.00	\$12,143.91	\$5,672.00	\$0.00	\$0.00	\$17,815.91 *
1994	\$1,375.00	\$0.00	\$1,212.18	\$0.00	\$660.34	\$1,926.84
1994	\$0.00	\$381.64	\$178.23	\$0.00	\$0.00	\$559.87 *
1997	\$3,285.00	\$951.55	\$3,041.67	\$23.00	\$2,613.42	\$4,687.80
1997	\$0.00	\$951.58	\$444.44	\$0.00	\$0.00	\$1,396.02 *
2007	\$14,223.00	\$7,111.50	\$4,197.05	\$148.00	\$6,473.90	\$19,205.65 **
<b>Total</b>	<b>\$49,265.00</b>	<b>\$54,094.55</b>	<b>\$115,452.10</b>	<b>\$509.00</b>	<b>\$38,046.65</b>	<b>\$181,274.00</b>

Balance reflects the total liability as of the date of the sale March 16, 2009.

\* Balance reflects the total tax liability not secured by a State Tax Lien as of the date of this notice.

\*\*Tax year 2007 is not part of this claim and it is not secured by a recorded State Tax Lien.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 01026-221167 recorded in Riverside County on February 6, 2001 for the tax years 1987, 1988, 1990, 1994 and 1997 under Instrument No. 01050654.

Cert. No. 05086-867746 recorded in Riverside County on April 15, 2005 for the tax years 1991, 1992, and 1993 under Instrument No. 2005-0296631.

Cert. No. 05121-695549 recorded in Riverside County on May 17, 2005 for the tax years 1991, 1992 and 1993 under Instrument No. 2005-0389481.

Cert. No. 06137-627041 recorded in Riverside County on June 5, 2006 for the tax years 1998 and 1997 under Instrument No. 2006-0406451.

Cert. No. 09345-601065 recorded in Riverside County on December 23, 2009 for the tax year 2007 under Instrument No. 2009-0658281.

Cert. No. 10208-970086 recorded in Riverside County on August 11, 2010 for the tax years 1987, 1988, 1990, 1994 and 1997 under Instrument No. 2010-0377864.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated

July 27, 2012  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY.....



Sandra Thurman, Advisor  
(916) 845-4398



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM; MS A-340

P. O. BOX 2952

SACRAMENTO, CA 95812-2952

Date: July 27, 2012

**FACSIMILE TRANSMITTAL COVER SHEET****CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:** NAME : ADRIAN POTENCIANO  
FIRM/UNIT : RIVERSIDE COUNTY TREASURER  
FAX NO. : 951-955-3990  
PHONE NO.: ( )  
RE : EMMANUEL MOFU

**FROM:** NAME : SANDY THURMAN  
FIRM/UNIT : FRANCHISE TAX BOARD  
FAX NO. : 916-845-9243  
PHONE NO.: (916) 845-4398

Number of pages FAXED: (includes this page)

Hard copy: ☒ will follow  
☐ will not follow

Comments:

HERE IS AN AMENDED CLAIM FOR Mr Mofu.  
If you have any questions please feel free to cal me  
Thanks

Sandy Thurman  
916-845-4398

**CLAIM SUMMARY**

To: Riverside County Treasurer and Tax Collector

Assessors Parcel Number: 845-040-018-6  
Last Assessee: Mofu Emmanuel R  
Sale Date: 3/16/2009  
Tax Sale Number: TC182  
Item Number: 321  
Deadline Date: 5/5/2010

RECEIVED  
2010 MAY -5 AM 7:40  
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. Abstract of Judgment naming CHG Companies, Inc. Dba Comphealth as Plaintiff as Document# 05-1129502, Recorded in Riverside County on 07/01/2005
2. Assignment of Excess Proceeds signed by Traci England Nelson as Director of A/R Credit for CHG Companies, Inc. dba Comphealth
3. Claim Form(s) signed by Global Discoveries
4. Original Business Card for Traci England Nelson as Director of A/R Credit for CHG Companies, Inc. dba Comphealth

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

- One warrant in the amount of \$30,631.51 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](mailto: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).

**Certified Tracking Number: 7009-3410-0001-7917-6760**

RECORDING REQUEST BY

WHEN RECORDED MAIL TO

NAME

MAILING  
ADDRESS

CITY, STATE  
ZIP CODE

LAW OFFICE OF  
VICTOR L. GAMMILL  
20311 SW ACACIA ST. SUITE 200  
NEWPORT BEACH, CA 92660-1715

DOC # 2005-0526824

07/01/2005 08:00A Fee:23.00

Page 1 of 3

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.
			3						5-
1			NOTICE SENT	1					LC
A	R	L			COPY	LONG	REFUND	NCHG	EXAM

TITLE(S)

C  
LC

Abstract of Judgment

EJ-001

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and address): TEL NO.:  
 Recording requested by and return to: (949) 833-2062  
 Victor L. Gammill  
 LAW OFFICE OF VICTOR L. GAMMILL  
 20311 SW Acacia Street, Suite 200  
 State Bar #084372  
 Newport Beach, CA 92660-1715  
☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

05 1129502

 2005-0526824  
 07/01/2005 08:00A  
 2 of 3

SUPERIOR COURT OF CALIFORNIA, COUNTY OF LOS ANGELES L  
 STREET ADDRESS: 825 Maple Ave.  
 MAILING ADDRESS: same

FOR RECORDER'S USE ONLY

CITY AND ZIP CODE: Torrance, CA 90503

BRANCH NAME: LOS ANGELES COUNTY SOUTH WEST DISTRICT-T

PLAINTIFF: CHG COMPANIES, INC. dba COMPHEALTH

DEFENDANT: EMMANUEL MOFU, M.D., ind.; M AND M MEDICAL CLINIC, INC., a  
 suspended corporation; DOES 1

**ABSTRACT OF JUDGMENT** ☐ Amended

CASE NUMBER:

SB04C01588

FOR COURT USE ONLY

ORIGINAL

1. The ☒ judgment creditor ☐ assignee of record  
 applies for an abstract of judgment and represents the following:

## a. Judgment debtor's

Name and last known address

EMMANUEL MOFU, M.D., ind.  
 26538 Basswood Ave.  
 Rancho Palos Verdes, CA 90275

- b. Driver's license No. and state:

☒ Unknown

- c. Social security No.:

☐ Unknown

- d. Summons or notice of entry of sister-state judgment was personally served or
- 
- mailed to (name and address): EMMANUEL MOFU, M.D., ind.

26538 Basswood Ave., Rancho Palos Verdes, CA 90275

- e.
- ☐
- Original abstract recorded in this county:

(1) Date:

(2) Instrument No.:

Date: March 28, 2005

Victor L. Gammill

(TYPE OR PRINT NAME)

- f.
- ☒
- Information on additional judgment debtors is
- 
- shown on page two

(SIGNATURE OF APPLICANT OR ATTORNEY)

2. a. ☒ I certify that the following is a true and correct abstract  
 of the judgment entered in this action.

- b.
- ☐
- A certified copy of the judgment is attached.

3. Judgment creditor (name and address):

CHG COMPANIES, INC. dba COMPHEALTH  
 c/o Law Office of Victor L. Gammill\*

4. Judgment debtor (full name as it appears in judgment):

EMMANUEL MOFU, M.D., ind.; M AND M MEDICAL  
 CLINIC, INC., a suspended corporation

6. Total amount of judgment as entered or last renewed:
- 
- \$ 26,335.81

- 7.
- ☐
- An
- ☐
- execution lien
- ☐
- attachment lien
- 
- is endorsed on the judgment as follows:

a. Amount: \$ 0.00

b. In favor of (name and address):

\* 20311 SW Acacia St., #200  
 Newport Beach, CA 92660



5. a. Judgment entered on
- 
- (date): 3/18/2005

- b. Renewal entered on
- 
- (date):

This abstract issued on (date):

APR 12 2005

8. A stay of enforcement has

a. ☒ not been ordered by the court.b. ☐ been ordered by the court effective until  
 (date):

- 9.
- ☐
- This judgment is an installment judgment.

JOHN A. CLARKE, Deputy

C. LAM

Legal  
 Solutions  
 & Plus

Form Adopted for Mandatory Use  
 Judicial Council of California  
 EJ-001 (Rev. January 1, 2003)

**ABSTRACT OF JUDGMENT**  
 (CIVIL)

Page 1 of 2  
 Code of Civil Procedure, §§ 488.480,  
 674, 700.190

4

PLAINTIFF: CHG COMPANIES, INC. dba COMPHEALTH	CASE NUMBER:
DEFENDANT: EMMANUEL MOFU, M.D., ind.; M AND M MEDICAL CLINIC, INC., a suspended corporation; DOES 1	SB04C01588

05 1129502

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS

10. Name and last known address  
M AND M MEDICAL CLINIC, INC., a  
suspended corporation  
495 N. Main St.  
Blythe, CA 92225  
Driver's license No. & state: ☒ Unknown  
Social security No.: ☒ Unknown  
Summons was personally served at or mailed to (address):  
26538 Basswood Ave.  
Rancho Palos Verdes, CA 90275

14. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

11. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

15. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

12. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

16. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

13. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):

17. Name and last known address  
Driver's license No. & state: ☐ Unknown  
Social security No.: ☐ Unknown  
Summons was personally served at or mailed to (address):



2005-0526824  
67/01/2005 08:00A  
3 of 3

18: ☐ Continued on Attachment 18.



# 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 845-040-018-6, Tax Sale Number TC182, Item 321 sold at public auction on 3/16/2009. I understand that the total of excess proceeds available for refund is \$ 30,631.51+/-, 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.

Traci England-Nelson 5/4/10  
(Signature of Party of Interest/Assignor) (Date)  
Tax ID/SS# 58-1615085

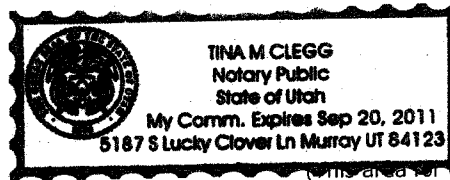
CHG Companies, Inc. dba CompHealth: By: Traci England Nelson as Director of A/R and Credit  
(Name Printed)  
6440 South Millrock Drive, Ste. 175  
(Address)  
Salt Lake City, UT 84121  
(City/State/Zip)

STATE OF Utah ) ss.  
COUNTY OF Salt Lake )

800-466-0637  
(Area Code/Telephone Number)

On May 4, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Traci England-Nelson 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]  
(Signature of Assignee)

Jed Byerly, Chief Operating Officer  
(Name Printed)

Tax ID/SS# 77-0558969

Global Discoveries, Ltd.  
(Address)

STATE OF CALIFORNIA ) ss.  
COUNTY OF Stanislaus )

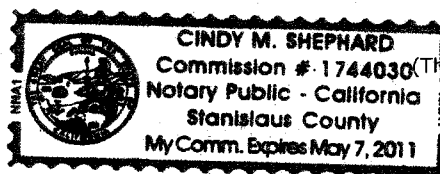
P.O. Box 1748  
Modesto, California 95353-1748  
(City/State/Zip)

Phone: (209) 593-3913

On May 5, 2010, before me, the undersigned, a 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 California that the foregoing paragraph is true and correct.

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



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

To: Riverside County Treasurer and Tax Collector

Assessor's Parcel No: 845-040-018-6

Tax Sale Number: TC182

Item Number: 321

Date of Sale: 3/16/2009

The undersigned claimant, Global Discoveries, Ltd., claims \$30,631.51+/- 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 5<sup>th</sup> day of May, 2010 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

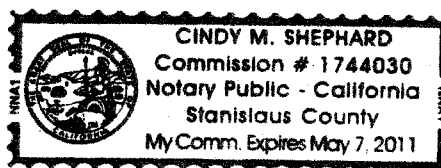
On May 5, 2010 before me, Cindy M. Shepard, Notary Public personally appeared  
(Date) (here insert name and title of the officer)

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.

Cindy M. Shepard (seal)  
Signature of Notary Public





September 28, 2010

VIA CERTIFIED MAIL

Treasurer & Tax Collector  
Riverside County  
4080 Lemon St. 4th Floor  
Riverside, CA 92502  
Attn: Desiree Taylor

APN: 845-040-018-6  
Sale Date: 3/16/2009  
Item Number: 321

Dear Ms. Taylor:

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

- ***Statement of Amount Due and Owing***

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,

A handwritten signature in cursive script, appearing to read "Amy L. Elmer".

Amy L. Elmer  
Manager of Claims Processing  
Global Discoveries, LTD.

Enclosures

GID 11929

**Certified Receipt # 7009 3410 0001 7917 8320**



## STATEMENT OF AMOUNT DUE AND OWING

The undersigned hereby states that the original amount of the lien or security interest against Assessor's Parcel Number(s) 845-040-018-6 was \$26,335.81. To the best of my knowledge the amount still due and owing as of the 3/16/2009 sale of the tax-defaulted property by the Riverside County Tax Collector was at least \$36,855.50.

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

Sept. 15, 2010  
DATE: MONTH, DAY, YEAR

Traci England Nelson  
CHG Companies, Inc. dba Comphealth: By: Traci England Nelson  
as Director of A/R and Credit

## CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

State of Utah

County of Salt Lake

On Sept 15, 2010 before me, Traci England Nelson, personally appeared  
(Date) (here insert name and title of the officer)

before me / personally known, 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.

WITNESS my hand and official seal.

Tina M Clegg (seal)  
Signature of Notary Public

