

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



*2259*

**SUBMITTAL DATE:**  
September 6, 2016

**FROM :** TREASURER-TAX COLLECTOR::

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 477. Last assessed to: James Edelman, George Edelman, Paul Edelman, Donald Sparks, Virginia A. Edelman, Ruth Keller and Dorraine Schermerhorn. District 4 [\$0].

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Deny the claim from David Sparks, POA for Lillian Sparks, heir to the Estate of Donald Sparks, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 642211026-8;
2. Deny the claim, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675;
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$1,845.30 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

**Policy**

*Don Kent*  
Don Kent, Treasurer-Tax Collector 10/14/2016

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b>	16/17

**C.E.O. RECOMMENDATION:** APPROVE

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Tavaglione and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

**Ayes:** Jeffries, Tavaglione, Washington and Ashley  
**Nays:** None  
**Absent:** Benoit  
**Date:** November 1, 2016  
**xc:** Treasurer

Kecja Harper-Ihem  
 Clerk of the Board  
 By: *[Signature]*  
 Deputy

**9-2**

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**BACKGROUND:**

**Summary**

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 April 29, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2014. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 16, 2014, 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.

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any additional addresses.
- Used Accurant (people finder) to notify any new addresses that may be listed for our last assessees.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 20, 2014.

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

1. Claim from David Sparks, POA for Lillian Sparks, heir to the Estate of Donald Sparks based on an Order Settling First and Final Account and Report and Allowance of Executor's Commissions and Attorney's Statutory and Extraordinary fees and for Final Distribution recorded March 22, 1983 as Instrument No. 53335.

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Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that David Sparks, POA for Lillian Sparks, heir to the Estate of Donald Sparks be denied since he was unable to substantiate his claim. Since there are no other claimants the unclaimed excess proceeds in the amount of \$1,845.30 will be transferred to the county general fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

**Impact on Residents and Businesses**

The excess proceeds are being transferred to the county general fund.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim Sparks**

**CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY**  
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 200 Item 477 Assessment No.: 642211026-8

Assessee: EDELMAN, GEORGE & PAUL & JAMES & VIRGINIA A ETAL

Situs:

Date Sold: April 29, 2014

Date Deed to Purchaser Recorded: June 20, 2014

Final Date to Submit Claim: June 22, 2015

**RECEIVED**  
2015 JUN 26 AM 8: 07  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTION  
PM 6-19-15

136  
I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ ~~10243.00~~ from the sale of the above mentioned real property. I/We were the  lienholder(s),  property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. \_\_\_\_\_; recorded on \_\_\_\_\_. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

**NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.**

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

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 19 day of June, 2015 at MACOMB, MI  
County, State

Paul Spark  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

DAVID SPARKS P.O.A. for:  
Print Name  
46643 Glastonbury Dr  
Street Address  
Shelby Twp. MI 48317  
City, State, Zip  
586-630-2046  
Phone Number

LILLIAN SPARKS  
Print Name  
46745 RYAN Rd.  
Street Address  
Shelby Twp. MI 48317  
City, State, Zip  
\_\_\_\_\_  
Phone Number

County Administrative Center- 4th Floor  
4080 Lemon Street, P.O. Box 12005  
Riverside, CA 92502-2205  
(951) 955-3900  
(951) 955-3990 - Fax



Palm Desert Office  
38-686 El Cerrito Road  
Palm Desert, CA 92211

E-mail: [ttc@co.riverside.ca.us](mailto:ttc@co.riverside.ca.us)  
[www.countytreasurer.org](http://www.countytreasurer.org)

**COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR**

Temecula Office  
40935 County Center Drive, Suite C  
Temecula, CA 92591

July 16, 2014

DONALD SPARKS  
1190 E CALAVERAS ST  
ALTADENA, CA 91001-2534

Re: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPE

Assessment No.: 642211026-8      Item: 477  
Situs Address:  
Assessee: Edelman, George & Paul & James & Virginia A Etal  
Date Sold: April 29, 2014  
Date Deed to Purchaser Recorded: June 20, 2014  
Final Date to Submit Claim: June 22, 2015

Dear Sir or Madame:

The property referenced above was declared subject to the Tax Collector's power of sale for non-payment of taxes and later sold. Parties of Interest, as defined in Section 4675 of the California Revenue and Taxation Code (e.g., the last assessee and any lienholders of record), have a right to file a claim for any excess proceeds that remain after the tax liens and the costs of the sale have been satisfied. Our records show that you may be a party of interest, and we are enclosing for your convenience a claim form and a return envelope. Please note that your claim must be filed within one year of the date the deed to the purchaser was recorded (shown above). By law, we cannot accept claims after one year from this recording date. Claims submitted will be evaluated by our legal counsel and awarded in accordance with state law. The submission of a claim merely initiates that review.

The enclosed form is relatively simple and we must stress that most applicants will be able to fill it out without help. However, if you need help, please feel free to contact our office by mail, telephone or in person and we will help you without charge. You may telephone us at (951) 955-3947.

If you prefer to have an agent file your claim for you, or if you should decide to sell your claim (often referred to as "assignment") so that the purchaser of the claim may receive the funds, please advise us and we will send the proper form.

Please note also that the statutory procedures and the County's internal procedures dictate that most claims will not be processed until at least twenty (20) months following the date of recordation of the tax deed.

Sincerely,

DON KENT  
TREASURER-TAX COLLECTOR

By Shawana Green  
Deputy

53335

*Handwritten:* (See recording)  
hand to:

1 GUS PAPPAS  
Attorney at Law  
2 203 Church Avenue  
Chula Vista, Ca. 92010  
3 426-7770

5 Attorney for Executor

*Handwritten:* J. J. J. J. J.  
ROBERT S. SUTTON  
SAN DIEGO COUNTY  
CALIFORNIA

7 IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
8 IN AND FOR THE COUNTY OF SAN DIEGO

10 In the Matter of the Estate of ) NO. 130,018

11 DOROTHY MARY SUTTON )  
12 aka DOROTHY M. SUTTON, )  
13 Deceased. )  
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✓ ORDER SETTLING FIRST AND FINAL  
ACCOUNT AND REPORT AND ALLOWANCE  
OF EXECUTOR'S COMMISSIONS AND  
ATTORNEY'S STATUTORY AND EXTRA-  
ORDINARY FEES AND FOR FINAL  
DISTRIBUTION

15 The petition of DAN FORSYTHE as Executor of the Will of  
16 the decedent herein, containing his First Account and Report and  
17 Petition for its Settlement and for Allowance of Commissions and  
18 Attorney's fees and for Final Distribution, GUS PAPPAS, appearing  
19 as attorney for said petitioner, came on regularly for hearing,  
20 and the Court after examining the petition finds that due notice  
21 of the hearing has been given as required by law; that the time  
22 for filing claims has expired and no claim has been presented  
23 to or been filed with the estate; no personal property taxes  
24 are due or payable; that the estate is in a condition to be  
25 closed and that the petitioner has performed all duties required  
26 of his as Executor of decedent's Will.

27 All transactions and acts of the Executor of the decedent's  
28 will during the period of the account are truly shown and should

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1 be approved. All allegations of the petition for its settlement  
2 and for final distribution are true.

3 The account is full, true and correct and should be  
4 settled, allowed and approved as filed.

5 All debts of the decedent and of the estate and all expen-  
6 ses of administration have been paid except Executor's commis-  
7 sions, attorney's fees and closing expenses.

8 No inheritance tax or estate tax was due the State of  
9 California by reason of decedent's death and there was no U.S.  
10 estate tax payable.

11 The entire property of the estate was separate property of  
12 the decedent.

13 The Executor should be authorized to pay himself statutory  
14 commissions in the amount of \$2,827.23. Petitioner should be  
15 authorized to pay GUS PAPPAS, his attorney, the sum of \$2,827.23  
16 statutory and \$550.00 extraordinary attorney's fees for his  
17 services to the Executor and the estate, and the sum of \$323.25  
18 expenses advanced by petitioner's attorney on behalf of the  
19 estate.

20 Decedent's Will admitted to probate herein, provides as  
21 follows:

22 "SECOND: I bequeath the sum of One Thousand Dollars  
23 (\$1,000.00) to the NORTH PARK COMMUNITY ADVENT CHRISTIAN  
CHURCH of San Diego, California.

24 THIRD: All the rest and residue of my estate I  
25 bequeath in equal shares to my following named brothers  
and sisters:

- 26 ✓ JAMES EDELMAN
- ✓ GEORGE EDELMAN
- 27 ✓ PAUL EDELMAN
- ✓ DONALD SPARKS
- ✓ VIRGINIA A. EDELMAN
- 28 ✓ RUTH KELLER
- ✓ DORRAINE SCHERMERHORN"

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1 Decedent's spouse PAUL SUTTON predeceased the decedent.  
2 Decedent had no children, living or deceased. Decedent's  
3 brothers and sisters named in the Will survive decedent. Hence  
4 the entire estate should be distributed as bequeathed in SECOND  
5 and THIRD of decedent's Will.

6 All funds not need for the payment of taxes, debts, and  
7 administration expenses were deposited in interested bearing  
8 savings accounts.

9 Decedent was not receiving any health care from the State  
10 of California at any time prior to her death.

11 The distribution should be granted as prayed for.

12 IT IS ORDERED:

13 1. The administration of the estate be brought to a close.

14 2. The First and Final Account and Report of the Executor  
15 is settled, allowed and approved.

16 3. All acts and transactions of the Executor relating  
17 to matters set forth in the account, report and petition are  
18 confirmed and approved.

19 4. The Executor is authorized and directed to pay himself  
20 the sum of \$2,827.23 statutory commissions for his services as  
21 Executor.

22 5. The Executor is authorized to pay to GUS PAPPAS, At-  
23 torney at Law, the sum of \$2,827.23 and \$550.00 statutory and  
24 extra-ordinary attorney's fees respectively, and \$323.25 for  
25 costs he advanced on behalf of the estate.

26 6. That the sum of ONE THOUSAND DOLLARS (\$1,000.00) Cash  
27 be distributed to NORTH PARK COMMUNITY ADVENT CHRISTIAN CHURCH  
28 of San Diego, California.



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1 7. Distribution of the estate remaining in the hands of  
 2 the petitioner after payment of the foregoing, the real property  
 3 herein described and all other property of the decedent, in-  
 4 cluding any not now known or discovered, be made in equal shares  
 5 to decedent's brothers and sisters, to wit: ✓ JAMES EDELMAN,  
 6 ✓ GEORGE EDELMAN, ✓ PAUL EDELMAN, ✓ DONALD SPARKS, ✓ VIRGINIA A.  
 7 EDELMAN, ✓ RUTH KELLER and ✓ DORRAINE SCHERMERHORN.

8 The real property is described as follows:

9 Two (2) unimproved lots, 60' x 112' each, on  
 10 Hernano Way, Desert Hort Springs, Riverside  
 County, CA. described as:

11 "Real property in the County of Riverside,  
 12 State of California, Lots 222 and 223  
 13 Miracle Heights Unit No. 1, as per Map  
 recorded in Book 29, at Pages 57, 58  
 and 59 of Maps, in the office of the  
 County Recorder of Riverside County"

14  
 15  
 16 DATED: MAR 11 1983

17  
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 19 ALPHA L. MONTGOMERY  
 20 JUDGE OF THE SUPERIOR COURT

21  
 22 The foregoing instrument is a full, true and correct copy of  
 the original on file in this office.

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 24 Attest: MAR 11 1983

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

Book 1983, Page 53335

MAR 2 1983

Recorded in Official Records  
 of Riverside County, California

William J. Bondy  
 Recorder

Fees \$ 7

The foregoing instrument is a full, true and correct copy of  
 the original on file in this office.  
 Attest: MAR 11 1983  
 I, W. J. Bondy,  
 Recorder of the Superior Court of the State  
 of California, do hereby certify that the  
 foregoing is a true and correct copy of the  
 original on file in this office.  
W. J. Bondy  
 Recorder of the Superior Court of the State  
 of California

## DURABLE POWER OF ATTORNEY

I, DONALD E. SPARKS, of 46745 Ryan Road, Utica, Michigan 48317, hereby appoint my spouse, LILLIAN R. SPARKS, currently residing at 46745 Ryan Road, Utica, Michigan 48317, my true and lawful attorney to act in, manage and conduct all of my affairs in my name and on my behalf to do any or all of the acts, deeds and things specified in this Durable Power of Attorney.

**It is my intention that this Durable Power of Attorney shall be effective immediately upon execution with respect to the appointment of LILLIAN R. SPARKS.**

In the event of the failure to serve, or death, resignation or incapacity of LILLIAN R. SPARKS, I hereby appoint my children in the following order of succession my true and lawful attorney to act in, manage and conduct all my affairs, only in the event of and only during the period of my incapacity, and for that purpose in my name and on my behalf to do any or all of the acts, deeds and things specified in this Durable Power of Attorney: First, DAVID K. SPARKS, currently residing at 46643 Glastonbury, Shelby Township, Michigan 48317; second, LORIE JANE SIEVERTSEN, currently residing at 1262 Seville, Rochester Hills, Michigan 48309; and third, DONALD E. SPARKS, JR., currently residing at 46645 Glastonbury, Shelby Township, Michigan 48317.

**It is my intention that this Durable Power of Attorney shall be effective only upon and during my incapacity with respect to my children.**

This Durable Power of Attorney shall not be invalidated or revoked because of my incapacity or for any other reason whatsoever, other than revocation by me in writing delivered to every attorney named herein, except as provided by statute.

By this Durable Power of Attorney my attorney has the authority:

1. To demand, sue for, collect, receive and give discharges for all moneys, debts; interest, dividends, securities, shares of stock and other tangible or intangible personal or real property which now is or hereafter shall be due or belong to me.
2. To settle any account or reckoning whatsoever in which I now am or hereafter shall be in any way interested or concerned, and to pay or receive the balance thereof as the case may require.
3. To execute a good and sufficient release or other discharge of any debt.
4. To do any and all things which I may do pursuant to, and exercise all rights with respect to, any land contract or with respect to the sale, exchange or other disposition of any real estate or personal property in which I have an interest thereof, and upon the full payment of such land contract or the receipt of the full consideration with respect to such sale, exchange or other disposition, to execute and deliver good and sufficient deeds or other instruments for the conveyance or transfer of the property pursuant to said land contract or with respect to the sale, exchange or other disposition and to give good and effectual receipts for any and all moneys received under any such contract or other agreement and to discharge any debts, including mortgages, notes and other obligations which are secured by any real estate or personal property in which I have an interest thereof.
5. To commence, prosecute and defend all actions and other proceedings in which I or my estate may in any way be affected.

## DURABLE POWER OF ATTORNEY

I, LILLIAN R. SPARKS, of 46745 Ryan Road, Utica, Michigan 48317, hereby appoint my spouse, DONALD E. SPARKS, currently residing at 46745 Ryan Road, Utica, Michigan 48317, my true and lawful attorney to act in, manage and conduct all of my affairs in my name and on my behalf to do any or all of the acts, deeds and things specified in this Durable Power of Attorney.

It is my intention that this Durable Power of Attorney shall be effective immediately upon execution with respect to the appointment of DONALD E. SPARKS.

In the event of the failure to serve, or death, resignation or incapacity of DONALD E. SPARKS, I hereby appoint my children in the following order of succession my true and lawful attorney to act in, manage and conduct all my affairs, only in the event of and only during the period of my incapacity, and for that purpose in my name and on my behalf to do any or all of the acts, deeds and things specified in this Durable Power of Attorney: First, DAVID K. SPARKS, currently residing at 46643 Glastonbury, Shelby Township, Michigan 48317; second, LORIE JANE SIEVERTSEN, currently residing at 1262 Seyille, Rochester Hills, Michigan 48309; and third, DONALD E. SPARKS, JR., currently residing at 46645 Glastonbury, Shelby Township, Michigan 48317.

It is my intention that this Durable Power of Attorney shall be effective only upon and during my incapacity with respect to my children.

This Durable Power of Attorney shall not be invalidated or revoked because of my incapacity or for any other reason whatsoever, other than revocation by me in writing delivered to every attorney named herein, except as provided by statute.

By this Durable Power of Attorney my attorney has the authority:

1. To demand, sue for, collect, receive and give discharges for all moneys, debts, interest, dividends, securities, shares of stock and other tangible or intangible personal or real property which now is or hereafter shall be due or belong to me.
2. To settle any account or reckoning whatsoever in which I now am or hereafter shall be in any way interested or concerned, and to pay or receive the balance thereof as the case may require.
3. To execute a good and sufficient release or other discharge of any debt.
4. To do any and all things which I may do pursuant to, and exercise all rights with respect to, any land contract or with respect to the sale, exchange or other disposition of any real estate or personal property in which I have an interest thereof, and upon the full payment of such land contract or the receipt of the full consideration with respect to such sale, exchange or other disposition, to execute and deliver good and sufficient deeds or other instruments for the conveyance or transfer of the property pursuant to said land contract or with respect to the sale, exchange or other disposition and to give good and effectual receipts for any and all moneys received under any such contract or other agreement and to discharge any debts, including mortgages, notes and other obligations which are secured by any real estate or personal property in which I have an interest thereof.
5. To commence, prosecute and defend all actions and other proceedings in which I or my estate may in any way be affected.

6. To agree with or make allowances to any person for or in respect of any debt or demand whatsoever which now is or shall hereafter become due and payable to me, and to take and receive any payments thereof or thereupon, and to give releases or other discharges for the whole of such debts or demands, or to settle, compromise, or submit to arbitration every such debt or demand and every other right, matter, and thing due to or concerning me as my attorney shall think best, and for that purpose to enter into and execute and deliver such bonds or other instruments as my attorney may deem advisable.

7. To enter into and upon any and all of my real estate, to let, manage and improve the same or any part thereof, to repair or otherwise improve or alter, and to insure any buildings thereon and to collect any proceeds of insurance in my name.

8. To contract with any person for leasing, for such periods, at such rents and subject to such conditions as my attorney shall see fit, all or any of my real estate, to let any such person into possession thereof, to execute all such leases and contracts as shall be necessary or proper in that respect, to give notice to quit to any tenant or occupant thereof, and to receive and recover from all tenants and occupants thereof all rents, arrears of rent, and sums of money which now are or hereafter shall become due and payable in respect thereof, and also on non-payment thereof, to take all necessary or proper actions and proceedings for terminating the tenancy or occupation of such tenants or occupants, and for ejecting the tenants or occupants and recovering the possession thereof.

9. To sell, either at public or private sale, or exchange any part of any real estate or personal property in which I may have an interest for such consideration and upon such terms as my attorney shall think fit, and to execute and deliver good and sufficient deeds, land contracts or other instruments for the conveyance or transfer of the same, with such covenants, warranties or otherwise as my attorney shall see fit, and to give good and effectual receipts for all or any part of the purchase price or other consideration.

10. To sell any land contract which I may now or hereafter own and to receive the consideration therefor and to execute and deliver the necessary instruments in connection therewith.

11. For me and in my name, to sell at public or private sale, or to exchange any or all shares of stock, mutual funds, variable annuities, bonds or securities in any corporation, partnership, trust, estate, municipal corporation or government which may now or hereafter stand in my name, or in my name and the name of others, and to receive and give receipts for the purchase price or property received and to sign any transfers or assignments that may be necessary to make the transfer or exchange and to deliver the same together with the stock, mutual funds, variable annuities, bonds or securities sold or exchanged to the transferee or the transferee's agents.

12. To deposit any moneys which may come to my attorney's hands, as my attorney, with any bank, savings and loan association or other institution (including, but not limited to, stock brokerage companies and insurance companies), person or entity in my name, and to withdraw any of such money or any other money to which I am entitled which now is or hereafter shall be so deposited, and either employ it as my attorney shall think fit for the payment of any debts or interest payable by me, or any taxes, assessments, insurance or expenses which now is or hereafter shall be due and payable on account of my real or personal property, or in or about any of the purposes herein mentioned, or otherwise for my use and benefit.

13. To borrow any sum of money on such terms and with such security, whether real or personal property, as my attorney shall think fit, and for that purpose to

execute all promissory notes, bonds, mortgages and other instruments which may be necessary or proper.

14. To engage, employ and dismiss any agents, clerks, employees, contractors, or other persons in and about the performance of these presents as my attorney shall think fit; and to delegate discretionary powers to such investment counsel, advisors or agents and to defray the expenses of all such measures as my attorney may deem proper.

15. To call, attend, vote at and otherwise do any and all things which I could do personally at the meetings of stockholders or directors or other meetings of any corporation, company, partnership, trust, proprietorship or otherwise to act as my attorney or proxy in respect of any stocks, shares, interests or other instruments now or hereafter held or owned, legally or beneficially, by me, and for that purpose to execute any proxies or other instruments and any and all documents and to do all other things which I am authorized to do as an employee, shareholder, director, partner, trustee and/or officer of any corporation, partnership, trust, proprietorship or otherwise, except as otherwise provided by law.

16. To exercise any powers and duties vested in me, whether solely or jointly, with any other or others as personal representative, administrator or trustee, or in any other fiduciary capacity, so far as such power or duty is capable of being validly delegated.

17. For me and in my name and from my funds, to pay all amounts due from me on my real and personal property for taxes, insurance, repairs and improvements and all amounts due or which in the sole and uncontrolled discretion of my attorney are necessary to meet my ordinary household expenses, medical bills, food, clothing and all other necessities of life.

18. To have full access to any and all safety deposit boxes or other depositories or storage facilities to which I have access and wherever situated.

19. To sign personal income tax returns on my behalf, collect income tax refunds payable to me and to agree to changes in my tax returns with the Internal Revenue Service, Michigan Department of Treasury, or any other taxing authority having jurisdiction over me.

20. In general to do all other acts, deeds, matters and things whatsoever in or about my estate, property, and affairs, or to concur with persons jointly interested with myself therein in doing all acts, deeds, matters and things herein, either particularly or generally described, as fully and effectually to all intents and purposes as I could do in my own proper person if personally present.

21. To substitute and appoint in the place and stead of my attorney, one or more attorneys to exercise for me as my attorney any or all of the powers and authorities hereby conferred, and to revoke any such appointment from time to time and to substitute or appoint any others in the place of such attorney or attorneys as my attorney or his successor shall from time to time think fit.

22. To make any transfer of my property to any revocable living trust or any irrevocable trust which I or my spouse established prior to my incapacity.

23. For me and in my name to fully or partially disclaim all or any part of any devise or gift made to me, any property of which I am a joint owner, any insurance proceeds made payable to me, any portion of any trust of which I am a beneficiary, any qualified retirement plans, individual retirement accounts or annuities, individual retirement bonds, tax-sheltered annuities or other retirement plans specified in

Internal Revenue Code Section 2039, as amended or supplemented, or any plan of deferred compensation made payable to me, or any other property that may legally be subject to a valid disclaimer by me.

References in this instrument to "incapacity" shall mean that an individual is so incapacitated, through illness, age or any other cause that such individual is unable to take care of his or her needs and/or finances. Such incapacity shall be evidenced: (i) by an affidavit signed by my attorney or my successor attorney stating that such incapacity exists, which shall be accompanied by the certificates of two (2) registered physicians, one of whom, if available, shall be such individual's family or attendant physician, stating that such individual is so incapacitated, or (ii) by an order issued by the probate court of the county of which such individual is then a resident stating that he or she is so incapacitated. Whether or not such individual is no longer incapacitated shall be determined by a like process as that used in determining the incapacity.

Notwithstanding anything to the contrary contained herein, by this instrument my attorney hereunder shall not have any authority with respect to any trust which I or my spouse established prior to my incapacity other than the power to transfer property to such trust pursuant to Item 22 hereof.

I, LILLIAN R. SPARKS, hereby ratify and confirm and promise at all times to ratify and confirm all and whatsoever that my attorney, or any successor attorney hereunder, shall lawfully do and cause to be done.

In the presence of the undersigned witnesses, I have signed this Durable Power of Attorney on this 5th day of June, 1997.

WITNESSES:

*Lisa Renee Rotole*  
*Jill L. Wood*

*Lillian R Sparks*  
LILLIAN R. SPARKS

STATE OF MICHIGAN)  
  ) S.S.  
COUNTY OF OAKLAND)

On this 5th day of June, 1997, before me personally appeared LILLIAN R. SPARKS, to me known to be the same person described in and who executed the within instrument, and who acknowledged the same to be her free act and deed.

*Lisa Renee Rotole*  
LISA RENEE ROTOLE, Notary Public  
Macomb County, Michigan  
Acting in Oakland County  
My commission expires: May 08, 1999

Law Offices of Debra Shamoun Baltus

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>		A. Signature <input checked="" type="checkbox"/> <i>David Sparks</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
3. Article Addressed to:  David Sparks RE: Lillian Sparks 46643 Glastonbury Dr. Shelby Twp., MI 48317  EP 200-477		B. Received by (Printed Name)      C. Date of Delivery <i>Sara Sparks</i> 11-10-15	
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7015 0640 0006 1626 4349	
PS Form 3811, August 2001		Domestic Return Receipt	

November 3, 2015

David Sparks  
RE: Lillian Sparks  
46643 Glastonbury Dr.  
Shelby Twp., MI 48317

Re: APN: 642211026-8  
TC 200 Item 477  
Date of Sale: April 29, 2

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

**Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.**

- |   |   |
|---|---|
| <input type="checkbox"/> Notarized Affidavit for Collection of Personal Property under California Probate Code 13100<br><input type="checkbox"/> Notarized Statement of different/misspelled<br><input type="checkbox"/> Notarized Statement Giving Authorization to claim on behalf of<br><input checked="" type="checkbox"/> <b>Original Copy of Certified Death Certificate for Donald Sparks</b><br><input checked="" type="checkbox"/> <b>Copy of Birth Certificates for Donald Sparks</b> | <input checked="" type="checkbox"/> <b>Copy of Name Change documentation for Donald Edelman/Donald Sparks</b><br><input type="checkbox"/> Original Note/Payment Book<br><input type="checkbox"/> Updated Statement of Monies Owed (as of date of tax sale)<br><input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock)<br><input type="checkbox"/> Court Order Appointing Administrator<br><input type="checkbox"/> Deed (Quitclaim/Grant etc...)<br><input type="checkbox"/> Other - |
|---|---|

Please send in all documents within 30 days (**December 3, 2015**). If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Paziemi  
Tax Sale Operations Unit  
(951) 955-3336  
(951) 955-3990 Fax  
[jpaziemi@RivCoTTC.org](mailto:jpaziemi@RivCoTTC.org)

March 28, 2016

# Final Notice

David Sparks  
RE: Lillian Sparks  
46643 Glastonbury Dr.  
Shelby Twp., MI 48317

Re: APN: 642211026-8  
TC 200 Item 477  
Date of Sale: April 29,

To Whom It May Concern:

This office is in receipt of your c  
documentation you have provide

Please submit the necessary pi  
document(s) listed below may

- Notarized Affidavit for Col
- Personal Property under California
- Probate Code 13100
- Notarized Statement of
- different/misspelled
- Notarized Statement Giving Authorization to
- claim on behalf of
- Original Certified Copy of Death
- Certificate for Donald Sparks
- Copy of Birth Certificate for Donald
- Sparks

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1 Article Addressed to

David Sparks  
RE: Lillian Sparks  
46643 Glastonbury Dr.  
Shelby Twp., MI 48317

2 Article Number (Transfer from service label)

7015 0640 0006 1626 4530

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
 *David Sparks*  Agent  
 Address

B Received by (Printed Name)  
**DAVID SPARKS** C Date of Delivery

D Is delivery address different from item 1?  Yes  
 If YES, enter delivery address below:  No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restrict Delivery
- Return Receipt for Merchandise
- Signature Confirmation
- Signature Confirmation Restricted Delivery

PS Form 3811, April 2015 PSN 7530-02-000-9053 Domestic Return Receipt

- Original Note/Payment Book
- Updated Statement of Monies Owed (as of date of tax sale)
- Articles of Incorporation (if applicable)
- Statement by Domestic Stock
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other -

**If your documentation is not received within 15 days (April 12, 2016), your claim will be denied.**

If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni  
Tax Sale Operations Unit  
(951) 955-3336  
(951) 955-3990 Fax  
[jpazicni@RivCoTTC.org](mailto:jpazicni@RivCoTTC.org)



June 16, 2016

# Final Notice


David Sparks  
RE: Lillian Sparks  
46745 Ryan Rd.  
Shelby Twp., MI 48317

Re: APN: 642211026-8  
TC 200 Item 477  
Date of Sale: April 29,

To Whom It May Concern:

This office is in receipt of your  
documentation you have provide

Please submit the necessary p  
document(s) listed below may

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you Attach this card to the back of the mailpiece, or on the front if space permits.	A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee <i>Karen Sparks</i>	<input type="checkbox"/> Agent <input type="checkbox"/> Addressee
1. Article Addressed to EP 200 Item 477 David Sparks RE: Lillian Sparks 46745 Ryan Rd. Shelby Twp., MI 48317	B. Received by (Printed Name) <i>KAREN SPARKS</i>	C. Date of Delivery
 9590 9401 0074 5168 3688 12	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below <input type="checkbox"/> No	
2. Article Number (Transfer from service label) 7015 0640 0006 1626 8316	3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation® <input type="checkbox"/> Signature Confirmation Restricted Delivery	

Notarized Affidavit for Col  
Personal Property under C  
Probate Code 13100

Notarized Statement of  
different/misspelled

Notarized Statement Giving Authorization to  
claim on behalf of

Original Certified Copy of Death  
Certificate for Donald Sparks

Copy of Birth Certificate for Donald  
Sparks

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

Updated Statement of Monies Owed  
(as of date of tax sale)

Articles of Incorporation (if applicable  
Statement by Domestic Stock)

Court Order Appointing Administrator  
Deed (Quitclaim/Grant etc...)

Other - IF UNABLE TO LOCATE THE  
BIRTH CERTIFICATE, PLEASE SEND  
A NOTARIZED STATEMENT OF FACTS

If your documentation is not received within 15 days (July 1, 2016), your claim will be denied.

If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni  
Tax Sale Operations Unit  
(951) 955-3336  
(951) 955-3990 Fax  
[jpazicni@RivCoTTC.org](mailto:jpazicni@RivCoTTC.org)

June 16, 2016

# Final Notice

David Sparks  
RE: Lillian Sparks  
46643 Glastonbury Dr.  
Shelby Twp., MI 48317

Re: APN: 642211026-8  
TC 200 Item 477  
Date of Sale: April 29,

To Whom It May Concern:

This office is in receipt of your c  
documentation you have provide

Please submit the necessary pr  
document(s) listed below may :

- \_\_\_ Notarized Affidavit for Coll
- \_\_\_ Personal Property under Cal
- \_\_\_ Probate Code 13100
- \_\_\_ Notarized Statement of
- \_\_\_ different/mis spelled
- \_\_\_ Notarized Statement Giving Authorization to
- \_\_\_ claim on behalf of
- Original Certified Copy of Death**
- \_\_\_ Certificate for Donald Sparks
- Copy of Birth Certificate for Donald**
- \_\_\_ Sparks

### SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3
- Print your name and address on the reverse so that we can return the card to you
- Attach this card to the back of the mailpiece, or on the front if space permits.

1 Article Addressed to:

EP 200 Item 477  
David Sparks  
RE: Lillian Sparks  
46643 Glastonbury Dr.  
Shelby Twp., MI 48317



9590 9401 0074 5168 3688 29

2. Article Number (Transfer from service label)

7015 0640 0006 1626 8323

PS Form 3811, April 2015 PSN 7530-02-000-9053

### COMPLETE THIS SECTION ON DELIVERY

A Signature  
 *Corey Spurr*  Agent  
 Address

B Received by (Printed Name) *Corey Spurr* C Date of Delivery

D Is delivery address different from item 1?  Yes  
If YES, enter delivery address below:  No

- 3 Service Type
- Adult Signature
  - Adult Signature Restricted Delivery
  - Certified Mail®
  - Certified Mail Restricted Delivery
  - Collect on Delivery
  - Collect on Delivery Restricted Delivery
  - Insured Mail
  - Insured Mail Restricted Delivery (over \$500)
  - Priority Mail Express®
  - Registered Mail™
  - Registered Mail Restro Delivery
  - Return Receipt for Merchandise
  - Signature Confirmation
  - Signature Confirmation Restricted Delivery

Domestic Return Receipt

- \_\_\_ Updated Statement of Monies Owed (as of date of tax sale)
- \_\_\_ Articles of Incorporation (if applicable Statement by Domestic Stock)
- \_\_\_ Court Order Appointing Administrator
- \_\_\_ Deed (Quitclaim/Grant etc...)
- Other - IF UNABLE TO LOCATE THE BIRTH CERTIFICATE, PLEASE SEND A NOTARIZED STATEMENT OF FACTS.**

**If your documentation is not received within 15 days (July 1, 2016), your claim will be denied.**

If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazieni  
Tax Sale Operations Unit  
(951) 955-3336  
(951) 955-3990 Fax  
[jpazieni@RivCoTTC.org](mailto:jpazieni@RivCoTTC.org)