



# CLERK, BOARD OF SUPERVISORS

March 12, 2015

Honorable Board of Supervisors  
County of Alameda  
1221 Oak Street  
Oakland CA 94612

Dear Board Members:

**SUBJECT:** Claim for Excess Proceeds – 2013 Tax Defaulted Property Sales

## **RECOMMENDATIONS:**

Pursuant to the applicable provisions of the Revenue and Taxation Code, it is recommended that your Board approve the Hearing Officer's decision regarding the Excess Proceeds Claim from tax defaulted property sales of 2013, included in Attachment A, and direct the Auditor-Controller to distribute the excess proceeds to the following claimant pursuant to the Hearing Officer's decision detailed in Attachment B:

### **Claimants**

### **Parcel No.(s)**

A. Estate of Lola Adams

35-2372-36

## **DISCUSSION/SUMMARY**

The Tax Collector conducted sales of tax defaulted properties in 2013. Any excess in the proceeds of these sales, over and above the amounts collected to satisfy the tax delinquencies, were deposited by the Tax Collector in a delinquent tax sale trust fund.

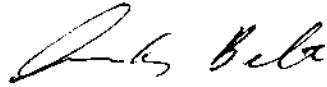
The excess proceeds were subject to claims made by parties of interest in accordance with applicable provisions of the California Revenue and Taxation Code. All claimants were given the opportunity for a hearing before the Assessment Hearing Officer to establish the priority and extent of their claims. The Assessment Hearing Officer has rendered her written decisions on these claims and one is now being submitted to your Board for approval and ratification.

Your approval of the decision listed in Attachment B will result in the Auditor-Controller distributing the excess proceeds.

**FINANCING:**

There is no impact on the General Fund. Excess proceeds claims are paid from funds held in trust.

Sincerely,



Anika Campbell-Belton  
Clerk, Board of Supervisors

ACB/db

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Attachments

cc: Auditor-Controller  
File



## DECISION OF ASSESSMENT HEARING OFFICER

## COUNTY OF ALAMEDA

APPLICANT: KEITH ADAMS, MUSIFU ADAMS,  
AMANADA JANUARY, LOLA ADAMS  
THOMAS  
ASSESSOR'S PARCEL #: 35-2372-36  
FILE #: 2013-94020 EXCESS PROCEEDS SALE OF  
MARCH, 2013  
HEARING DATE: DECEMBER 18, 2014  
AGENDA #: 9, 10, 11, & 12  
HEARING OFFICER: MARGARET FUJIOKA, ATTORNEY AT LAW

## FACTS:

Keith Adams, Musifu Adams, Amanada January, and Lola Adams Thomas filed timely Claims for Excess Proceeds concerning the March, 2013 auction sale of this parcel. The Claims state that as parties of interest they are the rightful claimants of the excess proceeds. No lienholders of record filed claims for this property and no other Claims for Excess Proceeds were filed.

Keith Adams filed a Claim for Excess Proceeds on June 13, 2013 and the tax deed was recorded April 24, 2013. The Claim is timely because it was filed before one year from the date the tax deed was recorded. Musifu Adams and Amanada January filed separate Claims for Excess Proceeds on April 16, 2014 and the tax deed was recorded April 24, 2013. The Claims are timely because they were filed before one year from the date the tax deed was recorded. Lola Adams Thomas filed a Claim for Excess Proceeds on June 28, 2013 and the tax deed was recorded April 24, 2013. The Claim is timely filed because it was filed before one year from the date the tax deed was recorded.

Several documents accompanied the Claims:

Keith Adams

- A County of Alameda "Claim for Excess Proceeds" referencing APN 35-2372-36, signed by Keith Adams on June 13, 2013. The claim was

## Hearing Officer Decision

stamped “received” by the Assessment Appeals Board on June 21, 2013. The Claim states it is for the amount of \$250,502.00.

- A notarized acknowledgment certificate certifying Keith Adam’s identity.
- A photocopy of Keith Adam’s CA driver’s license.
- A Limited Power of Attorney document assigning 30% of the excess proceeds for APN 35-2372-36 to Becky Coder, signed by Keith Adams on June 13, 2013.
- A letter from Becky Coder dated June 21, 2012 that was submitted with the Application for Excess Proceeds.

It appears from the Claim that Keith Adams is the son of the late Lola Adams.

### Musifu Adams

- A County of Alameda “Claim for Excess Proceeds” referencing APN 35-2372-36, signed by Musifu Adams on April 16, 2014. The Claim does not state the amount.

It appears from the Claim that Musifu Adams is the son of the late Lola Adams.

### Amanada January

- A County of Alameda “Claim for Excess Proceeds” referencing APN 35-2372-36, signed by Amanada January on April 16, 2014. The Claim was stamped “received” by the Assessment Appeals Board on April 21, 2013. The Claim does not state the amount.

It appears from the Claim that Amanada January is the former wife of Musifu Adams and the former daughter-in-law of the late Lola Adams.

### Lola Adams Thomas

- A County of Alameda “Claim for Excess Proceeds” referencing APN 35-2372-36, signed by Lola Adams Thomas on June 28, 2013. The Claim was stamped “received” by the Assessment Appeals Board on July 22, 2013.
- A notarized California All-Purpose Acknowledgment Statement certifying Lola Adams Thomas’ identity.

- A photocopy of Lola Adams Thomas' CA driver's license.

It appears from the Claim that Lola Adams Thomas is the daughter of the late Lola Adams.

John T. Seyman, Deputy County Counsel, and Logan Talbot, Graduate Law Clerk, filed a Memorandum dated November 4, 2014. The Memo concludes that the Claims, while timely filed, contain insufficient evidence to establish party of interest status as "any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser at the auction." Cal. Rev. & Tax Code Section 4675(e)(2). The Memo states the Claims contain no recorded instruments showing they are parties of interest and that the Hearing Officer has discretion to allow Claimants to provide additional evidence at the hearing to support their claims.

Claimants Keith Adams and Musifu Adams appeared at the December 18, 2014 hearing. Amanada January participated by conference call. Lola Adams Thomas' attorney, William Taylor, appeared on her behalf.

Keith Adams testified that he is a son of Lola Adams, that he lived at the property, but now lives with friends. He stated he would seek to obtain the documents from the County. He testified his attorney is Becky Coder, who did not participate in the hearing. He could not provide any recorded instrument showing he owns title to the property

Musifu Adams stated he is a son of Lola Adams, that his name is both "Musifu" and "Mustafa." He stated he is entitled to the excess proceeds because he is the son of Lola Adams and he helped care for her. He testified there are 9 children of Lola & Louis Adams: Lola, Louis, Keith, David, Steven, Pamela, Rene, Alondo, and himself, and that he believed some of the siblings took property they were not entitled to, mismanaged his parents' assets, and because of those and other actions, some of his siblings are homeless. He stated he wants the truth to be told, but cannot afford an attorney. He could not provide any recorded instrument showing he owns title to the property.

Amanada January testified that she is the former wife of Musifu Adams and although she believes, as a former daughter-in-law, she is not entitled to the excess proceeds, she believes Musifu is and she would like her 6 children with Musifu, to receive the proceeds because they are grandchildren of Lola & Louis Adams. She testified the excess proceeds would be used to pay off debts she incurred when she

had title to the subject property. She could not provide any recorded instrument showing she has title to the property.

Keith Adams, Musifu Adams, and Amanada January were advised that as Claimants the burden is on them to submit the documents supporting their Claims. They were given 30 days to provide a recorded deed showing ownership of the subject property and that they are heirs pursuant to Tax & Revenue Code Section 4675(f) which references Probate Code Section 13100. The documents were not received.

William Taylor, Attorney at Law, testified that he is the attorney for the Probate Estate of Lola Adams and that the excess proceeds belong to the Estate. He offered into evidence documents which were together marked as "Exhibit 1" by Deputy Clerk Brown: 1) Declaration of William Taylor in Support of Claim of Administrator of Estate to Excess Proceeds dated December 18, 2014, 2) Copy of Reporter's Transcripts of Proceedings Case #RG06303531 dated January 9, 2009 and January 20, 2009, 3) Copy of Letter of Administration of the Alameda County Superior Court appointing Lola Adams Thomas and Dr. Louis Adams Administrators of the Estate of Lola Adams, 4) Copy of Notice of Entry of Order-Motion to Compel Enforcement of Settlements/Stipulation dated April 26, 2012, 5) Copy of a Quitclaim Deed dated December 14, 2012 from Amanada January-Adams (Grantor) to Lola Adams (Grantee) of all right title and interest in the subject property, APN 35-2372-36 commonly known as 5070 Congress Ave., Oakland, CA 94601.

William Taylor, Esq. testified that in 2005 Lola Adams deeded the property to Musifu Adams who transferred it to Amanada January. Based on Lola Adams' declining health, the Alameda County Superior Court appointed her daughter, Lola Adams Thomas and son, Dr. Louis Adams as co-conservators who filed a lawsuit against their siblings Musifu Adams and Amanada January for obtaining title to the property through fraudulent means. A 2009 stipulated judgment ordered the property deeded back to Lola Adams who subsequently passed away. In 2011, the co-conservators were appointed by the Court as administrators of Lola Adams' estate, Case # RP10546267. In 2012 the Court ordered the property deeded back to Lola Adams' Estate for administration of her estate. Mr. Taylor provided a copy of the Quitclaim Deed recorded on December 14, 2012.

**DECISION:**

**The Claims of Keith Adams, Musifu Adams, and Amanada January are denied. The Claim of Lola Adams Thomas is granted and the excess proceeds shall be transferred to the Estate of Lola Adams for administration by the Probate Court (Case #RP10546267).**

**RATIONALE:**

Revenue & Taxation Code Section 4674 directs the application of excess proceeds from the sale of tax defaulted property as provided by Section 4675. If not claimed within one year, the remaining amounts shall be distributed as provided in Section 4673.1(b), after deduction of administrative costs.

Revenue & Taxation Code Section 4675(a) provides that 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 sale, at any time prior to the expiration of one year following the recordation of the tax collector's deed to the purchaser. The tax deed was recorded on April 24, 2013 and the Claims were filed on June 13, 2013 (Keith Adams), April 16, 2014 (Musifu Adams & Amanada January), and June 28, 2013 (Lola Adams Thomas), within the statutory period.

Section 4675(e) defines the parties of interest who may make a claim: "For purposes of this article, parties of interest and their order of priority are: (1) First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority. (2) Second, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser." There were no claims of the first priority filed.

Section 4675(f) states, "In the event that a person with title of record is deceased at the time of the distribution of the excess proceeds, the heirs may submit an affidavit pursuant to Chapter 3 (commencing with Section 13100) of Part 1 of Division 8 of the Probate Code, to support their claim for excess proceeds."

The Claim of Keith Adams is not supported. There is no showing of his ownership of the property at any time.



Hearing Officer Decision


The Claim of Musifu Adams is not well supported. There is no showing of his ownership of the property.

The Claim of Amanada January is not well supported. The property appears to have been in her name at one time, however there is no evidence of her ownership at the time of the sale was presented.

The weight of the evidence shows that Claimants Keith Adams, Musifu Adams, and Amanada January have not met their burden of showing they are “parties of interest” and heirs entitled to the excess proceeds.

The Claim of Lola Adams Thomas is clear. She and Dr. Louis Adams, co-conservators of the Estate of Lola Adams were named as co-administrators of the Estate. Following legal proceedings, the Court granted the co-administrators’ motion to enforce the settlement agreement and ordered Amanada January to execute a Quitclaim Deed to Lola Adams. Because said Quitclaim Deed was recorded on December 14, 2012 and the tax sale of the property occurred on March 15, 2013, Lola Adams’ Estate had record title at the time of sale. A copy of the Quitclaim Deed was entered into evidence during the hearing and marked as Exhibit “1” by Deputy County Clerk Donna Brown.

DATED: January 23, 2015

  
Margaret Fujioka, Attorney at Law  
Legal Hearing Officer