

**COUNTY OF SAN BERNARDINO
POLICY MANUAL**

No. 02-17

ISSUE 1

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By

EFFECTIVE 7/14/09

5. All claims on behalf of a Corporation or LLC in good standing with the State of California, or with the state in which it was incorporated or formed, must contain documentary evidence that the corporation, or LLC is in good standing with the appropriate state, and that the claimant is duly authorized to file a claim on its behalf.
6. All claims on behalf of a corporation, or LLC, not in good standing with the State of California or with its state of incorporation or formation, must contain a resolution by the corporation, or LLC, or a court order, that the person filing the claim is authorized to file the claim on behalf of the corporation or LLC, or wind up the affairs of the corporation or LLC, and must be submitted to the Treasurer-Tax Collector within five years of the date the corporation or LLC lost its good standing.
7. No foreign corporation may file a claim unless and until it has obtained a certificate of qualification from the California Secretary of State as set forth in Corporations Code § 2105(a).
8. Claims will be accepted from agents, attorneys in fact, and persons with valid powers of attorney. Disbursements will be sent to the address of the attorney, agent, or attorney in fact, but shall only be made payable to the principal.
9. All notarized statements must either bear the seal of a notary, or be accompanied by a copy of the notary's license or other document establishing the authority of the notary to notarize documents.
10. The Tax Collector is authorized to extend the one year deadline for filing a claim for excess proceeds set forth in Revenue & Taxation Code § 4675 for two periods of 30 days each for good cause, or, in the discretion of the Treasurer-Tax Collector, for up to three (3) years if the excess proceeds have not been disbursed and good cause is shown for the delay, such as fraud.
11. The Tax Collector is authorized to extend the 90 day deadline for filing suit after the Board has made its award, for up to, but not exceeding 60 days. After that, the matter must be resubmitted to the Board for any further extensions.
12. Any challenge to the decision of the Board pursuant to Revenue and Taxation Code § 4675 shall be based only on the record in possession of the Treasurer-Tax Collector at the time the claim was presented to the Board for action, and shall include all claims not withdrawn. Any challenge shall be only by a petition for writ of mandate as set forth in Code of Civil Procedure § 1094.5.
13. The claimant shall provide such documents as are necessary to establish the claimant's identity. The documents must be satisfactory to the Treasurer-Tax Collector and the Board and may include, but are not limited to, copies of birth certificates, death certificates, passports, immigration and naturalization papers, driver's licenses, marriage certificates, divorce decrees, court orders, utility bills, tax returns, trusts, partnership agreements, or other documents that show a consistent use of a specific name used with a consistent spelling.
14. If a claim is filed based on a small estate affidavit pursuant to Probate Code § 13100, the claimant shall also submit an affidavit in a form specified by the Tax Collector containing the following information:
 - a. Names and birth dates of all persons having an interest in the estate of the same priority as the declarant's; and
 - b. Names, birth dates and dates of death of all persons that would have had an interest in the estate of the same priority as the person on whom the declarant bases the declarant's claim.
 - c. The Tax Collector may require such additional documentary proof as to the information contained in the affidavit as the Tax Collector may, in the Tax Collector's discretion, deem appropriate.

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15. All claims shall include the current physical (e.g. street) address and telephone number of the claimant, and of all assignors of 100% assignments. Addresses consisting solely of a post office box, or postal drop, will be rejected. Claimants shall advise the Tax Collector of all changes of address and telephone number. If the Tax Collector is unable to contact a claimant for more than three (3) months due to a failure by the claimant to advise the Tax Collector of a change of address or telephone number, the claim shall be considered withdrawn unless the Tax Collector, in the Tax Collector's sole discretion, shall determine otherwise.

16. A claim may only be based on an interest recorded prior to recordation of the tax deed except if the claim is based on a court judgment or order and:
 - a. The judgment or order was entered in a case to which the county was a party;
 - b. Rival claims were timely filed by parties obtaining a dissolution of marriage, and an order or judgment was entered within one year after issuance of the tax deed; or
 - c. The claim is filed on behalf of an estate and letters testamentary were issued within one year after issuance of the tax deed.