

Memorandum

170.0015

To : Mr. W. W. Hamiel
Special Procedures

Date: February 27, 1997

From : Thomas J. Cooke
Tax Counsel

Telephone: (916) 445-6496
CalNet 485-6496

Subject: Nominee Lien Request
J--- M. V--- dba G---
Permit No. SR --- XX-XXXXXX

Gary Jugum has requested that I respond to your memorandum to him dated February 24, 1997 concerning the above taxpayer.

In your memorandum, you state that J--- M. V--- owes the Board \$15,514.45 in delinquent taxes. The taxpayer is deceased. The business property is encumbered by two Board liens recorded on April 10, 1996 and on June 6, 1996. The Ventura District Office has received information that a deed conveying the property was recorded on July 25, 1996. The District Office is requesting approval for the recording of a nominee lien to insure that the Board's liens will not be overlooked in the event that the property is sold.

We believe that the Board's liens which were recorded on April 10, 1996 and on June 6, 1996 had attached to the property at the time that the property was transferred on July 25, 1996. We do not believe that there is any need for the recording of a nominee lien in this situation.

TJC/cmm

cc: Ventura District Administrator (AR)