

170.0066**Memorandum**

To: Mr. Rick A. Slater
Supervisor of Collections

Date: November 20, 1995

From: Thomas J. Cooke
Staff Counsel

Subject: REDACTED TEXT
Account No. REDACTED TEXT

Gary Jugum has requested that I respond to your memorandum to him dated November 8, 1995, concerning the Industry District Office's request for approval of a nominee lien.

The above taxpayer became indebted to the Board for unpaid taxes on the basis of an audit. A determination for the liability was issued on April 15, 1994, for the total sum of \$11,957.22. The determination became final on May 16, 1994, and on August 30, 1994, a Notice of State Tax Lien for the liability was recorded in REDACTED TEXT County. On September 23, 1994, the taxpayer quitclaimed property owned by her since 1989 to REDACTED TEXT for no consideration. The district office seeks approval of a nominee lien for this property contending that the taxpayer fraudulently transferred the property.

When the Board recorded the Notice of State Tax Lien in the REDACTED TEXT County Recorder's Office, the Board's lien attached to all property and to all rights to property belonging to the taxpayer and located in the county. (See Government Code §7170.) The Board's lien therefore attached to the property located at REDACTED TEXT, California, which the taxpayer had owned since 1989. When the taxpayer quitclaimed this property to REDACTED TEXT on September 23, 1994, REDACTED TEXT took the property subject to the Board's lien. The Board's lien presently attaches to the property even though the taxpayer no longer has record title to the property. A nominee lien is therefore not necessary.

TJC/cmm