

536A



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

**FROM:** Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
**NOV 03 2014**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.  
Last assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4/5 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669401014-9;
2. Approve the claim from Corey Holland AKA Corey Ivan Holland, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669401014-9;

(continued on page two)

**BACKGROUND:**  
**Summary**

(continued on page two)

Don Kent  
Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 19,010	\$ 0	\$ 19,010	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

**SOURCE OF FUNDS:** Fund 65595 Excess Proceeds from Tax Sale

**Budget Adjustment:** N/A

**For Fiscal Year:** 14/15

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

BY: Samuel Wong 12/2/14  
Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

FORM APPROVED COUNTY COUNSEL  
BY: GREGORY P. PRIAMOS  
DATE: 11/3/14

Departmental Concurrence

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: | District: 4/5 | Agenda Number:

9-3

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.

Last Assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4/5 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** NOV 03 2014

**PAGE:** Page 2 of 2

## **RECOMMENDED MOTION:**

3. Deny the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr.;
4. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$9,505.42 and to Corey Holland AKA Corey Ivan Holland in the amount of \$9,505.42 no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

## **BACKGROUND:**

### **Summary (continued)**

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 March 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 2, 2011, 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.

The Treasurer-Tax Collector has received three claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 28, 2010 as Instrument No. 2010-0195877 and an Order to Withhold dated August 10, 2011 for the 1995 tax year.
2. Claim from Corey Holland AKA Corey Ivan Holland based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.
3. Claim from Kelton Johnson AKA Kelton Davon Johnson, Sr., based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$9,505.42 and Corey Holland AKA Corey Ivan Holland be awarded excess proceeds in the amount of \$9,505.42. Since the claim from the State of California, Franchise Tax Board exceeds the amount of Kelton Johnson AKA Kelton Davon Johnson, Sr.'s claimable portion of the excess proceeds, there are no funds available for consideration for the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr. Since there are no claimants for Willie James Holland, Sr.'s portion of excess proceeds, the excess proceeds in the amount of \$9,505.41 will remain unclaimed. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

### **Impact on Citizens and Businesses**

Excess proceeds are being released to a lien holder, the last assessee and Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, since there were no other claimants the remaining unclaimed excess proceeds are being transferred to the Auditor's office for apportionment.

Pursuant to Section 4673.1 (2) of the California Revenue and Taxation Code, the remaining balance of the proceeds to be distributed under this section shall be distributed to each tax fund in an amount bearing the same proportion to the balance remaining as the tax rate for each fund bears to the total tax rate applicable to the property for the fiscal year preceding that in which the property was sold..

## **ATTACHMENTS (if needed, in this order):**

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.

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 189 Item 504 Assessment No.: 669401014-9

Assessee: HOLLAND, WILLIE JAMES SR & JOHNSON, KELTON DAVON SR & COREY IVAN

Situs: 3975 EL DORADO BLV PALM SPRINGS

Date Sold: March 15, 2011

Date Deed to Purchaser Recorded: May 18, 2011

Final Date to Submit Claim: May 21, 2012

RECEIVED  
2012 MAR 28 AM 4:30  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 37,000.00 from the sale of the above mentioned real property. I/We were the  lienholder  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. 2006-0502615; recorded on 7/10/2006. A copy of this document is attached here to. 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 Tentants 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 24 day of JANUARY, 2012 at RIVERSIDE, CA  
County, State

[Signature]  
Signature of Claimant

[Signature]  
Signature of Claimant

COREY HOLLAND  
Print Name

Kelton Johnson  
Print Name

599 AVENIDA CERCA  
Street Address

800 Gateway W DR.  
Street Address

PALM SPRINGS, CA, 92262  
City, State, Zip

Palm springs CA. 92262  
City, State, Zip

(760)898-3224  
Phone Number

760 325-8968  
Phone Number

RECORDING REQUESTED BY

DOC # 2006-0502625

07/10/2006 08:00A Fee:7.00

Page 1 of 1

Recorded in Official Records  
County of Riverside

Larry W. Ward  
Assessor, County Clerk & Recorder

AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENTS TO:

NAME WILLIE JAMES HOLLAND SR.

STREET ADDRESS 83792 HOPI AVE

CITY STATE ZIP INDIO, CA 92201

Title Order No. \_\_\_\_\_ Escrow No. \_\_\_\_\_



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.
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					12				09
A	R	L				COPY	LONG	REFUND	NCHG

19

# GRANT DEED

DOCUMENTARY TRANSFER TAX \$ \_\_\_\_\_

computed on full value of property conveyed, or

computed on full value less liens and encumbrances remaining at time of sale.

SIGNATURE OF DECLARANT OR AGENT DETERMINING TAX \_\_\_\_\_ FIRM NAME \_\_\_\_\_

C  
AJ

FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, I (We), WILLIE JAMES HOLLAND SR.  
A WIDOWER MAN (NAME OF GRANTEE(S))

grant to WILLIE JAMES HOLLAND SR., A WIDOWER MAN AS HIS SOLE AND SEPARATE PROPERTY & KELTON DAVON JOHNSON SR., A SINGLE MAN, AS HIS SOLE SEPARATE PROPERTY AND COREY IVAN HOLLAND, A SINGLE MAN, AS HIS SOLE AND SEPARATE PROPERTY, ALL AS JOINT TENANTS.

all that real property situated in the City of PALM SPRINGS (for in an unincorporated area of) RIVERSIDE County, State of CALIFORNIA, described as follows (insert legal description):

LOT 40 OF DESERT HIGHLANDS ESTATES, AS SHOWN BY MAP ON FILE IN BOOK 24 PAGES 53 AND 54 OF MAPS, RIVERSIDE COUNTY RECORDS.

- SUBJECT TO:
1. TAXES FOR THE FISCAL YEAR 1976/77.
  2. USUAL RIGHTS OF WAY, RESERVATIONS AND RESTRICTIONS OF RECORDS.

Assessor's parcel No. 669401014-9

Executed on JULY 7, 2006, at INDIO, CALIFORNIA (CITY AND STATE)

STATE OF CALIFORNIA

COUNTY OF RIVERSIDE

Willie Holland  
WILLIE JAMES HOLLAND SR.

On 2006 before me, MERCEDES F. GUTIERREZ, NOTARY PUBLIC

personally appeared WILLIE JAMES HOLLAND SR. (NAME/TITLE, I.E. "JANE DOE, NOTARY PUBLIC")

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

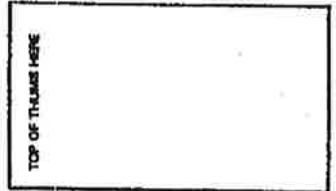
WITNESS my hand and official seal.

Mercedes F. Gutierrez  
(SIGNATURE) (SEAL)



MAIL TAX STATEMENT TO: SAME AS ABOVE

RIGHT THUMBPRINT (Optional)



CAPACITY CLAIMED BY SIGNER(S)

INDIVIDUAL(S)

CORPORATE

OFFICERS

PARTNER(S) (TITLES)

LIMITED

GENERAL

ATTORNEY IN FACT

TRUSTEE(S)

GUARDIAN/CONSERVATOR

OTHER

SIGNER IS REPRESENTING: (NAME OF PERSON(S) OR ENTITY(IES)):

Before you use this form, fill in all blanks, and make whatever changes are appropriate and necessary to your particular transaction. Consult a lawyer if you doubt the form's fitness for your purpose and use. Wolcotts makes no representation or warranty, express or implied, with respect to the merchantability or fitness of this form for an intended use or purpose.





August 10, 2011

In Reply Refer To: 624:Johnson

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
POB 12005  
RIVERSIDE CA 92502**

Assessment No. : 669401014-9 Item 504

Taxpayer (s) : Kelton D Johnson

FTB Account Number: 11-05521-98

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team, of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 18, 2011.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Kelton D Johnson, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of Kelton D Johnson pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$1,502.38 as of May 18, 2011.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Sandra Thurman of this department at 916-845-4398.

*Veronica Boez for Deborah Barrett*  
Deborah Barrett, Supervisor  
Collection Advisory Team

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
  )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

KELTON D JOHNSON  
3975 EL DORADO BL  
PALM SPRINGS , CA 92262 - 1420

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1995	\$2,520.00	\$2,997.05	\$7,427.08	\$184.00	\$0.00	\$13,128.13 *
2000	\$469.00	\$321.73	\$590.65	\$121.00	\$0.00	\$1,502.38
<b>Total</b>	<b>\$2,989.00</b>	<b>\$3,318.78</b>	<b>\$8,017.73</b>	<b>\$305.00</b>	<b>\$0.00</b>	<b>\$14,630.51</b>

Balance reflects the total liability as of the date of the sale May 18, 2011.

\*Balance reflects balance due not covered by a State Tax Lien.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 10104-313012 recorded in Riverside County on April 28, 2010 for the tax year 2000 under Instrument No. 2010-0195877.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated August 10, 2011  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY *Veronica Bay for Sandra Thurman*  
Sandra Thurman, Advisor  
(916) 845-4398

STATE OF CALIFORNIA



**FRANCHISE TAX BOARD**  
COLLECTION ADVISORY TEAM, M/S A-340  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

August 10, 2011

In reply refer to:  
624:ST: Johnson

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR**  
**POB 12005**  
**RIVERSIDE CA 92502**

Subject: ORDER TO WITHHOLD PERSONAL INCOME TAX  
APN: 669401014-9 Item 504  
Situs Address: 3975 El Dorado Blvd Palm Spring Ca

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Kelton D. Johnson. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

*Veronica Beazley for Sandra Thurman*  
Sandy Thurman, Advisor  
Collection Advisory Team  
(916) 845-4398



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-340  
PO BOX 2952  
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: AUGUST 10, 2011

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
POB 12005  
RIVERSIDE CA 92502

Case No. [REDACTED]  
Acct. No. [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 1995

Taxpayer's Name and Address:

KELTON D JOHNSON  
3975 EL DORADO BL  
PALM SPRINGS CA 92262 - 1420

<p><b>AMOUNT DUE</b></p> <p>\$ \$13,128.13</p>
--

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 669401014-9 Item 504 ON MAY 18, 2011. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.



## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 461(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

### 18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

### 18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 461 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

DOC # 2010-0195877 ✓

04/28/2010 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry U. Ward

Assessor, County Clerk & Recorder



And When Recorded Mail to

Special Procedures Section X  
PO BOX 2952  
Sacramento CA 95812-2952



### NOTICE OF STATE TAX LIEN ✓



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10104313012

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : KELTON D JOHNSON ✓

FTB Account Number [REDACTED]

Social Security Number(s) [REDACTED]

Last Known Address : 3975 EL DORADO BL X  
: PALM SPRINGS CA 92262-1420

For Taxable Years : 2000

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$469.00	\$321.73	\$532.21	\$121.00	\$0.00	\$0.00	\$1,443.94

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 04/19/10

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

\*Additional interest is accruing at the rate prescribed by law.

Authorized facsimile signature.

FTB 2930 V1 ARCS (REV 03-2008)

Public Record



Riverside County Treasurer-Tax Collector  
4080 Lemon St. • Riverside, CA 92501  
(951) 955-3900 Telephone (951) 955-3990 Fax

# Fax

To: Sandy From: Adrian Pateriano  
Fax: 916 845 - 0137 Date: 8/27/12 951-955-3842  
Phone: \_\_\_\_\_ Pages: 7  
Re: Kelton D Johnson CC: \_\_\_\_\_  
TC 189# 504

Urgent     For Review     Please Comment     Please Reply     Please Recycle

Can I get an updated statement of  
monies owed.

Thanks

Adrian

Fax # 951-955-3990

**State of California  
Franchise Tax Board**

**Certificate of Tax Due and Delinquency**

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California        )  
                                      )  
County of Sacramento    )

**The Franchise Tax Board certifies that:**

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

KELTON D JOHNSON  
3975 EL DORADO BL  
PALM SPRINGS CA 92262 - 1420

<b>Tax Year</b>	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Fees</b>	<b>Payments</b>	<b>Total</b>
1995	\$2,520.00	\$2,997.05	\$7,909.09	\$184.00	\$0.00	\$13,610.14 *
2000	\$469.00	\$321.73	\$581.00	\$121.00	\$0.00	\$1,492.73
<b>Total</b>	<b>\$2,989.00</b>	<b>\$3,318.78</b>	<b>\$8,490.09</b>	<b>\$305.00</b>	<b>\$0.00</b>	<b>\$15,102.87</b>

Balance reflects the total liability as of the date of the sale March 15, 2011.

\*Balance reflects balance due not covered by a State Tax Lien as of date of this document.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 10104-313012 recorded in Riverside County on April 28, 2010 for the tax year 2000 under Instrument No. 2010-0195877.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated                   August 28, 2012  
                              (Seal)

FRANCHISE TAX BOARD  
of the State of California

BY.....*Sandra Thurman*  
Sandra Thurman, Advisor  
(916) 845-4398