

Departmental Concurrence

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

296 A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
AUG 14 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 180. Last assessed to: Richard S. Telson, a married man as his sole and separate property, as to an undivided 50% interest and Mark J. Pananides, Trustee of the Mark J. Pananides Revocable Trust dated July 2, 2003, as to an undivided 50% interest. District 1 [\$56,706] 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 376180001-4;
 (continued on page two)

BACKGROUND:

Summary

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 April 29, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2014. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 16, 2014, 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.
 (continued on page two)

Don Kent
 Don Kent
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 56,706	\$ 0	\$ 56,706	\$ 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: 15/16

C.E.O. RECOMMENDATION: APPROVE

BY: *Samuel Wong 8/14/15*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.: _____ District: 1 Agenda Number: _____

9-68

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 180. Last assessed to: Richard S. Telson, a married man as his sole and separate property, as to an undivided 50% interest and Mark J. Pananides, Trustee of the Mark J. Pananides Revocable Trust dated July 2, 2003, as to an undivided 50% interest. District 1 [\$56,706] Fund 65595 Excess Proceeds from Tax Sale.

DATE: AUG 14 2015

PAGE: Page 2 of 3

RECOMMENDED MOTION:

2. Deny the claim from the State of California, Board of Equalization;
3. Deny the claim from Scott A. Hunter, attorney for Seabridge Master Owners Association;
4. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$56,706.16, 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;
5. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$56,706.15 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) 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 the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 20, 2014.

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 June 16, 2009 as Instrument No. 2009-0306614 and a Notice of State Tax Lien recorded June 16, 2009 as Instrument No. 2009-0306618.
2. Claim from the State of California, Board of Equalization based on a Notice of State Tax Lien recorded September 30, 2010 as Instrument No. 2010-0467771.
3. Claim from Scott A. Hunter, attorney for Seabridge Master Owners Association based on an Abstract of Judgment recorded May 31, 2011 as Instrument No. 2011-0236888.

Pursuant to Section 4675 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 \$56,706.16. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available for Richard S. Telson's portion, there are no funds available for consideration for the claims from the State of California, Board of Equalization and Scott A. Hunter, attorney for Seabridge Master Owners Association. Since there are no other claimants for Mark J. Pananides's portion the unclaimed excess proceeds in the amount of \$56,706.15 will be transferred to the county general fund. 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.

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 180. Last assessed to: Richard S. Telson, a married man as his sole and separate property, as to an undivided 50% interest and Mark J. Pananides, Trustee of the Mark J. Pananides Revocable Trust dated July 2, 2003, as to an undivided 50% interest. District 1 [\$56,706] Fund 65595 Excess Proceeds from Tax Sale.

DATE: AUG 14 2015

PAGE: Page 3 of 3

Impact on Citizens and Businesses

Excess proceeds are being released to the lien holder and transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

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



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

EP 200-180

Date: Sept. 12, 2014

In Reply Refer To:
 624:LY:TELSON

CLAIM FOR EXCESS PROCEEDS

COUNTY OF RIVERSIDE
 TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

RECEIVED
 2014 SEP 30 AM 9:21
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

APN : 376-180-001-4
 Taxpayer (s) : RICHARD S TELSON
 FTB Account Number:
 Date Sold : April 29, 2014
 Situs : 22375 BAXTER RD, WILDOMAR CA 92595

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 April 29, 2014.

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 RICHARD S TELSON, Account Number

A perfected and enforceable state tax lien arose upon all real property of RICHARD S TELSON pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$131,349.60, as of April 29, 2014.

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 Leslie Yorston of this department at (916)845-3561.

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:

RICHARD S TELSON
22375 BAXTER RD
WILDOMAR CA 92595

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2005	\$23,706.00	\$0.00	\$11,745.40	\$13.00	\$0.00	\$35,464.40
2005	\$0.00	\$0.00	\$398.48	\$0.00	\$0.00	\$398.48*
2006	\$22,251.00	\$11,125.50	\$12,550.66	\$358.00	\$0.00	\$46,285.16
2006	\$0.00	\$0.00	\$516.22	\$0.00	\$0.00	\$516.22*
2007	\$38,774.00	\$8,331.31	\$10,458.73	\$36.00	\$8,000.00	\$49,600.04
2007	\$0.00	\$0.00	\$133.27	\$0.00	\$0.00	\$133.27*
2008	\$22,570.00	\$6,486.58	\$5,265.86	\$13.00	\$0.00	\$34,335.44*
2009	\$47,973.00	\$23,986.50	\$11,073.83	\$113.00	\$0.00	\$83,146.33*
2010	\$49,240.00	\$24,620.00	\$8,115.99	\$101.00	\$235.29	\$81,841.70*
2011	\$490.00	\$257.50	\$53.91	\$82.00	\$0.00	\$883.41*
TOTAL	\$205,004.00	\$74,807.39	\$60,312.35	\$716.00	\$8,235.29	\$332,604.45

Balance reflects the total liability as of the date of the sale April 29, 2014. Per Diem is \$10.80.

*Balances reflect the total tax liability not secured by a State Tax Lien as of the date of the certificate. Per Diem is \$16.54.

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

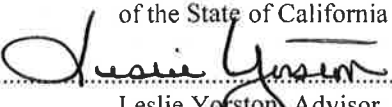
Cert No. 09154620676 recorded in Riverside County on June 16, 2009, for the tax years 2005 and 2007, under Instrument No. 2009-0306618.

Cert No. 09154888235 recorded in Riverside County on June 16, 2009, for the tax year 2006, under Instrument No. 2009-0306614.

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 September 12, 2014
 (Seal)

FRANCHISE TAX BOARD
of the State of California
BY..........
Leslie Yorston, Advisor
(916) 845-3561



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-240
P. O. BOX 2952
SACRAMENTO CA 95812-2952

September 12, 2014

In reply refer to:
624:LY:TELSON

**COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205**

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Parcel No. : 376-180-001-4 Item: 180
Taxpayer : RICHARD S TELSON
Account No. :
Situs : 22375 BAXTER RD, WILDOMAR CA 92595

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 RICHARD S TELSON. 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.

A handwritten signature in cursive script that reads "Leslie Yorston".

Leslie Yorston, Advisor
Collection Advisory Team
(916) 845-3561



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916)845-3561

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: SEPTEMBER 12, 2014

┌ COUNTY OF RIVERSIDE ┐
 TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205
 └ ┘

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2005,2006,2007,2008,2009,2010,2011

Taxpayer's Name and Address:

AMOUNT DUE
\$ 201,254.85

RICHARD S TELSON
 22375 BAXTER RD
 WILDOMAR CA 92595

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 PROPERTY TAX SALE APN: 376-180-001-4, ON APRIL 29, 2014. 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).



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916)845-3561

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX
 PART 2 — RETURN WITH PAYMENT**

Date: SEPTEMBER 12, 2014

COUNTY OF RIVERSIDE
 TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2005,2006,2007,2008,2009,2010,2011

Taxpayer's Name and Address:

RICHARD S TELSON
 22375 BAXTER RD
 WILDOMAR CA 92595

AMOUNT DUE \$ 201,254.85

PLEASE COMPLETE THE QUESTIONNAIRE BELOW.

A. Payment of \$ _____ is attached.

Payment is not attached because (check one):

- B. Account closed
- C. Unable to locate account
- D. No funds/nothing to report
- E. Other (Please attach explanation.)

NOTICE:

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916)845-3561

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX
 PART 3 — FURNISH TO TAXPAYER**

Date: **SEPTEMBER 12, 2014**

COUNTY OF RIVERSIDE
 TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2005,2006,2007,2008,2009,2010,2011

Taxpayer's Name and Address:

RICHARD S TELSON
 22375 BAXTER RD
 WILDOMAR CA 92595

AMOUNT DUE \$ 201,254.85

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at <http://www.ftb.ca.gov>.

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.A. 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 to transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 is liable for such 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. Sec. 461(b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any moneys 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 moneys 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 that 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 # 2009-0306614

06/16/2009 08:00R Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952



NOTICE OF STATE TAX LIEN

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FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09154888235

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) : RICHARD S TELSON
RHONDA J TELSON

FTB Account Number :

Social Security Number(s) :

Last Known Address : 4011 ADRIATIC ST
OXNARD CA 93035-1424

For Taxable Years : 2006

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
22251.00	11125.50	5038.55	335.00	0.00	0.00	38750.05

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: 06/03/09

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *William S. Jones*

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

Authorized facsimile signature.

FTB 2930 V1 M ARCS (REV 03-2008)

Public Record

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO Box 2952
Sacramento CA 95812-2952

DOC # 2009-0306618

06/16/2009 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

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FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09154620676

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer 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 : ESTATE OF RICHARD S TELSON
RHONDA J TELSON

FTB Account Number :

Social Security Number

Last Known Address : 4011 ADRIATIC ST
: OXNARD CA 93035-1424

For Taxable Years : 2007,2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
48755.00	3608.90	7533.93	13.00	-5000.00	0.00	54910.83

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: 06/03/09

FRANCHISE TAX BOARD
of the State of California

COLLECTION BUREAU
Telephone Number (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2930 V1EM ARCS (REV 06-2007)

Public Record



STATE BOARD OF EQUALIZATION
450 N STREET, MIC:55, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0055
TELEPHONE 916-445-1123 • FAX 916-327-0615
www.boe.ca.gov

RECEIVED

2014 JUL 29 AM 6:58

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR
July 24, 2014

BETTY T. YEE
First District, San Francisco
SEN. GEORGE RUNNER (Ret.)
Second District, Lancaster
MICHELLE STEEL
Third District, Orange County
JEROME E. HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

County of Riverside
P.O. Box 12005
Riverside, CA 92502-2205

Attn: Excess Proceeds
Assessment No. 376180001-4

RICHARD S. TELSON
Certificate No. BE-1259206,
BE-1270492, BE-1256065

Account No.

Mr. Don Kent:

In your letter dated 7/16/14, you advised that you are holding surplus funds from the sale of Tax-Defaulted property owned by Richard S. Telson.

Richard S. Telson owes the State Board of Equalization \$16,378.63 with interest calculated to 4/29/14, the date of the foreclosure sale. Notice of State Tax Lien (copy of document enclosed) secures the full amount.

Therefore, the State Board of Equalization makes claim to any surplus proceeds, with our interest substantiated by Certificate No. BE-1259206, BE-1270492 and BE-1256065 as mentioned above. Thank you for your cooperation.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Sincerely,

Louella Lu
Business Taxes Representative
Special Operations Branch

RECORDING REQUESTED BY
**STATE OF CALIFORNIA
BOARD OF EQUALIZATION**

AND WHEN RECORDED MAIL TO:

**STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO, CALIFORNIA 94279-0055**

DOC # 2010-0467771

09/30/2010 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records
County of Riverside

Larry W. Ward
Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

Chapter 14 (Commencing with
section 7150 of Division 7 of
Title 1 of the Government Code)

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028

RIVERSIDE
33

Account No.

Certificate No. BE- 1259206

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayer(s)
RICHARD S TELSON, RHONDA TELSON
JOINTLY AND INDIVIDUALLY

whose last known address was 4011 ADRIATIC ST, OXNARD, CA 93035-1424

is (are) liable to the State of California for amounts due from and required to be paid by said taxpayer(s) and duly levied and determined under the provisions of the California Sales and Use Tax Law, Part 1, 1.5 and where applicable, Part 1.6.

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
05/27/08 05/27/08	01/17/10	\$13,312.87	\$1,418.94	\$2,682.58	\$17,414.39
TOTAL		\$13,312.87	\$1,418.94	\$2,682.58	\$17,414.39

Additional interest accrues after September 30, 2010, at the modified adjusted rate established pursuant to section 6591.5 of the Revenue and Taxation Code. Additional penalties may accrue by operation of law.

The State Board of Equalization further certifies that it has complied with all of the provisions of the above-cited law, act, or ordinance in its determination of the amounts required to be paid.

The liability above set forth is a lien upon all real property and rights to such property, including all after-acquired property and rights to property belonging to the above-named taxpayer(s).



Dated September 16, 2010
At Sacramento, California

The State Board of Equalization has caused this
Notice to be issued in its name by its representative
thereon duly authorized by resolution of said Board.

The agency has adopted the use of a facsimile signature as shown below:

By *Gina Fong*
G. Fong, Authorized Representative

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 200 Item 180 Assessment No.: 376180001-4

Assessee: TELSON, RICHARD S & PANANIDES, MARK J TR

Situs: 22375 BAXTER RD WILDOMAR 92595

Date Sold: April 29, 2014

Date Deed to Purchaser Recorded: June 20, 2014

Final Date to Submit Claim: June 22, 2015

RECEIVED
2014 AUG 28 PM 1:29
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$1,980.90 from the sale of the above mentioned real property. I/We were the lienholder(s), 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. 2011-0236888, recorded on 05/31/2011. A copy of this document is attached hereto. 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.

Abstract of Judgment is attached.

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants 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 August day of 19, 2014 at Ventura County, CA
County, State

Signature of Claimant 

Signature of Claimant

Scott A. Hunter, Attorney at Law
Print Name

Print Name

1601 Carmen Drive, Suite 114
Street Address

Street Address

Camarillo, CA 93010
City, State, Zip

City, State, Zip

(805)322-3131
Phone Number

Phone Number

RECORDED AT REQUEST OF
Seabridge Master Owners Association

WHEN RECORDED MAIL TO
Seabridge Master Owners Association
C/O Community Property Management
P.O. Box 2817
Camarillo, Ca 93011-2817

DOC # 2011-0236888
05/31/2011 08:00A Fee:21.00
Page 1 of 3
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



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ABSTRACT OF JUDGMENT

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ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, State Bar number, and telephone number):
 Recording requested by and return to:
 Seabridge Master Owners Association
 C/O Community Property Management
 P.O. Box 2817
 Camarillo, CA 93011-2817

ATTORNEY FOR JUDGMENT CREDITOR ASSIGNEE OF RECORD



Ventura County Clerk and Recorder
 MARK A. LUNN
 03/03/2011 08:21:53 AM
 494951 \$40.00 CO

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Ventura
 STREET ADDRESS: 800 S. Victoria Avenue, Ventura, CA 93009
 MAILING ADDRESS: 800 S. Victoria Avenue
 CITY AND ZIP CODE: Ventura, CA 93009
 BRANCH NAME: Ventura Courthouse

FOR RECORDER'S USE ONLY

PLAINTIFF: Seabridge Master Owners Association
 DEFENDANT: Richard Telson

CASE NUMBER:
 56-2010-00376328-SC-SC-VTA

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS Amended

FOR COURT USE ONLY

1. The judgment creditor assignee of record applies for an abstract of judgment and represents the following:
 a. Judgment debtor's

LIEN NOTICE MAILED

Name and last known address
 * Richard Telson
 315 Megls Road #A284
 Santa Barbara, CA 93109

Lien notice mailed to debtor at address shown Govt Code 27297.5

b. Driver's license No. and state: Unknown
 c. Social security No.: Unknown
 d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address):

2. Information on additional judgment debtors is shown on page 2.
 3. Judgment creditor (name and address):
 Seabridge Master Owners Association
 C/O C.P.M.
 730 Paseo Camarillo, #101, Camarillo, CA 93010
 Date: 3-3-2011

4. Information on additional judgment creditors is shown on page 2.
 5. Original abstract recorded in this county:
 a. Date:
 b. Instrument No.:

Seabridge Master Owners Association by: Richard Foulke
 (TYPE OR PRINT NAME)

Richard Foulke
 (SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:
 \$ 1,489.25
 7. All judgment creditors and debtors are listed on this abstract.
 8. a. Judgment entered on (date): January 12, 2011
 b. Renewal entered on (date):
 9. This judgment is an installment judgment.

10. An execution lien attachment lien is endorsed on the judgment as follows:
 a. Amount: \$
 b. In favor of (name and address):



This abstract issued on (date):
MAR 03 2011

11. A stay of enforcement has
 a. not been ordered by the court.
 b. been ordered by the court effective until (date):
 12. a. I certify that this is a true and correct abstract of the judgment entered in this action.
 b. A certified copy of the judgment is attached.

Clerk, by **Michael D. Planet** *Donna Shelton*
 DONNA SHELTON

PLAINTIFF: Seabridge Master Owners Association	CASE NUMBER:
DEFENDANT: Richard Telson and Vanessa Telson	56-2010-00376328-SC-SC-VTA

NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:

13. Judgment creditor (name and address):

14. Judgment creditor (name and address):

15. Continued on Attachment 15.

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS:

16. Name and last known address

17. Name and last known address

* Vanessa Telson
315 Megls Road, #A284
Santa Barbara, CA 93109

Lien notice mailed to debtor at
address shown Govt Code 27297.5

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

18. Name and last known address

19. Name and last known address

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

20. Name and last known address

21. Name and last known address

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

Driver's license No. & state: Unknown
Social security No.: Unknown
Summons was personally served at or mailed to (address):

22. Continued on Attachment 22.

Scott A. Hunter

Attorney at Law

1601 Carmen Drive, Suite 114
Camarillo, CA 93010

Telephone: (805) 322-3131
Facsimile: (805) 322-0413

August 19, 2014

Via Facsimile and Certified Mail
(951)955-3990

Don Kent
Treasurer-Tax Collector
Attn: Excess Proceeds
P.O. Box 12005
Riverside, CA 92502-2205

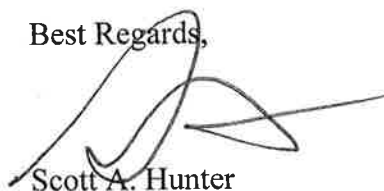
Re: Excess Foreclosure Proceeds
Your Assessment No. 3761800001-4
Property Address: 22375 Baxter Road, Wildomar
Former Owner: Richard Telson
HOA Name: Seabridge Master Owners Association
Case No. 56-2010-00376328-SC-SC-VTA

Dear Mr. Kent:

Enclosed please find the Claim to Surplus Trustee's Sale Proceeds regarding the above-referenced matter. I am legal counsel for Seabridge Master Owners Association ("Association").

If you have any questions, please feel free to contact me.

Best Regards,



Scott A. Hunter

SAH:ll

Enclosures

cc: Board of Directors, Seabridge Master

**THIS IS AN ATTEMPT TO COLLECT A DEBT AND ANY
INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.**