

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 10/14/15

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

625A



**SUBMITTAL DATE:  
 OCT 14 2015**

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

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 364. Last assessed to: Kathleen Kudell, a single woman. District 4 [\$8,408]. 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 669395022-8;

(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 February 4, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded March 21, 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 April 22, 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	\$ 8,408	\$ 0	\$ 8,408	\$ 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 10/14/15  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.: \_\_\_\_\_ District: 4 \_\_\_\_\_ Agenda Number: \_\_\_\_\_

**9-35**

Departmental Concurrence

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 364. Last assessed to: Kathleen Kudell, a single woman. District 4 [\$8,408]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE: OCT 14 2015**

**PAGE: Page 2 of 2**

**RECOMMENDED MOTION:**

2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$8,408.29, 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)**

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded August 28, 2009 as Instrument No. 2009-0451729.

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 \$8,408.29. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

**Impact on Citizens and Businesses**

Excess proceeds are being released to a lien holder of the property.

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

A copy of the Excess Proceeds Claim form and supporting documentation are attached.



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

July 3, 2014

## CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY  
DON KENT-TAX COLLECTOR  
POST OFFICE BOX 12005  
RIVERSIDE CA 92502-2205

RECEIVED  
2014 JUL 14 AM 7:08  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

Assessment Number : 669395022-8 Item: 364  
Property Address : (blank on county form)  
Assessee : Kudell, Kathleen  
FTB Account Number:

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 February 4, 2014. Pursuant to Government Code Section 6103, State of California Franchise Tax Board is exempt from payment of any fee for processing this claim.

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 Kathleen Kudell, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$25,280.30**, as of February 4, 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 Cindy Brasch of this department at 916-845-5008.

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:

KATHLEEN R KUDELL  
15927 ASILOMAR BLVD  
PACIFIC PLSDS CA 90272 - 4270

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2002	\$ 221.00	\$ 170.81	\$ 265.09	\$251.00	\$ 0.00	\$ 907.90 *
2005	\$21,782.00	\$3,279.00	\$7,954.40	\$ 23.00	\$8,666.00	\$24,372.40 *
2005			\$ 301.00			\$ 301.00 **
<b>TOTAL</b>	<b>\$22,003.00</b>	<b>\$ 3,449.81</b>	<b>\$8,520.49</b>	<b>\$274.00</b>	<b>\$8,666.00</b>	<b>\$25,581.30</b>
					<b>Total Liened</b>	<b>\$25,280.30 *</b>
					<b>Total Unliened</b>	<b>\$ 301.00 **</b>

(\*)Balance(s) reflect the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale February 4, 2014.

(\*\*) Balance reflect the liabilities not secured by a recorded or filed Notice of State Tax Lien as of the date of this certificate. The current per diem on these liabilities is \$.02.

The following Notice(s) of State Tax Lien have/has been recorded or filed:

Cert No. 09231396467 recorded in Riverside County on August 28, 2008, for the tax years 2002, 2005 under Instrument No. 2009-0451729.

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: July 3, 2014  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

By.....*Cindy Brasch*.....  
Cindy Brasch, Advisors  
(916) 845-5008



**FRANCHISE TAX BOARD**

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

July 3, 2014

**RIVERSIDE COUNTY**  
**DON KENT-TAX COLLECTOR**  
**POST OFFICE BOX 12005**  
**RIVERSIDE CA 92502-2205**

Subject :ORDER TO WITHHOLD PERSONAL INCOME TAX  
Assessment Number :669395022-8 Item: 364  
Property Address :blank on county form)  
Assessee :Kudell, Kathleen  
FTB Account Number :

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 Kathleen Kudell. **This OTW is in addition and supplement to the Franchise Tax Board Claim for Surplus Funds.** 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..

*Cindy Brasch*

Cindy Brasch, Advisor  
Collection Advisory Team  
(916) 845-5008



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-5008

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: July 3, 2014

RIVERSIDE COUNTY  
DON KENT-TAX COLLECTOR  
POST OFFICE BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 669395022-8 Item: 364  
Acct. No.:  
SSN:  
Tax Year(s): 2005

Taxpayer's Name and Address:

**AMOUNT DUE**  
\$ 301.00

KATHLEEN R KUDELL  
15927 ASILOMAR BLVD  
PACIFIC PLSDS CA 90272 - 4270

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 PARCEL NUMBER 669395022-8, ON FEBRUARY 4, 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.



STATE OF CALIFORNIA  
 Franchise Tax Board, M/S A-240  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952  
 (916)845-5008

**ORDER TO WITHHOLD  
 PERSONAL INCOME TAX**

**PART 2 — RETURN WITH PAYMENT**

Date: July 3, 2014

RIVERSIDE COUNTY  
 DON KENT-TAX COLLECTOR  
 POST OFFICE BOX 12005  
 RIVERSIDE CA 92502-2205

Case No.: 669395022-8 Item: 364  
 Acct. No.:  
 SSN:  
 Tax Year(s): 2005

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> <b>\$ 301.00</b>
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KATHLEEN R KUDELL  
 15927 ASILOMAR BLVD  
 PACIFIC PLSDS CA 90272 - 4270

**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)845-5008

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

Date: July 3, 2014

RIVERSIDE COUNTY  
DON KENT-TAX COLLECTOR  
POST OFFICE BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 669395022-8 Item: 364  
Acct. No.:  
SSN:  
Tax Year(s): 2005

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> \$ 301.00
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KATHLEEN R KUDELL  
15927 ASILOMAR BLVD  
PACIFIC PLSDS CA 90272 - 4270

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. 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

X STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

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

X DOC # 2009-0451729 X

08/28/2009 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



0 M  
059 059



NOTICE OF STATE TAX LIEN X

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09231396467 X

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) : KATHLEEN R KUDELL X

FTB Account Number :

Social Security Number(s) :

Last Known Address : 22807 VALLEY VISTA CIR CI X  
: WILDOMAR CA 92595-8336

For Taxable Years : 2005,2002

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$22,003.00	\$3,449.81	\$4,509.35	\$264.00	\$0.00	\$-8,666.00	\$21,560.16

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: 08/24/09

FRANCHISE TAX BOARD X  
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 ARCS (REV 03-2008)

Public Record



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

September 24, 2015

In Reply Refer To:  
624:JLH: Kudell

**CLAIM FOR EXCESS PROCEEDS**

RIVERSIDE COUNTY  
DON KENT – TAX COLLECTOR  
P.O. BOX 12005  
RIVERSIDE, CA 92502-2205

Assessment Number: 669395022-8 Item: 364  
Sale Date: February 4, 2014  
Taxpayer (s): Kathleen Kudell  
Property Address: (blank on county form)  
FTB Account Number:

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 February 2, 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:

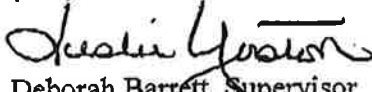
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Kathleen Kudell, Account Number

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

The amount of the claim for the Franchise Tax Board is **\$25,250.94** as of February 2, 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 Johanna Hanson of this department at (916)845-6579.

*for*   
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:

Kathleen Kudell  
15927 Asilomar Blvd.  
Pacific Palisades, CA 90272-4270

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2002	\$221.00	\$170.81	\$264.91	\$251.00	\$0.00	\$907.72*
2002	\$0.00	\$0.00	\$29.90	\$0.00	\$0.00	\$ 29.90**
2005	\$21,782.00	\$3,279.00	\$7,925.22	\$23.00	\$8,666.00	\$24,343.22*
2005	\$0.00	\$0.00	\$1,255.80	\$0.00	\$0.00	\$1,255.80**
<b>Total</b>	<b>\$22,003.00</b>	<b>\$3,449.81</b>	<b>\$9,475.83</b>	<b>\$274.00</b>	<b>\$8,666.00</b>	<b>\$26,536.64</b>

Total Liened     \$ 25,250.94\*  
Total Unliened   \$ 1,285.70\*\*

(\*) Balance reflects the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the tax default sale, February 2, 2014.

(\*\*) Balance reflects the liabilities not secured by a recorded or filed Notice of State Tax Lien as of the date of this certificate. The current per diem on these liabilities is \$2.15.

The following Notices of State Tax Lien have been recorded or filed:

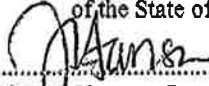
Cert No. 09231396467 recorded in Riverside County on August 28, 2008 for the tax years 2002 and 2005, under Instrument No. 2009-0451729.

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 24, 2015  
  (Seal)

FRANCHISE TAX BOARD  
of the State of California

BY..........  
Johanna Hanson, Specialist



STATE OF CALIFORNIA

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

September 24, 2015

In reply refer to:

624:JLH:Kudell

RIVERSIDE COUNTY  
DON KENT – TAX COLLECTOR  
P.O. BOX 12005  
RIVERSIDE, CA 92502-2205

Assessment Number:	669395022-8 Item: 364
Sale Date:	February 4, 2014
Taxpayer (s):	Kathleen Kudell
Property Address:	(blank on county form)
FTB Account Number:	

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 Kathleen Kudell. 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.

Johanna Hanson, Specialist  
Collection Advisory Team  
(916) 845-6579



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-6579

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**  
**PART 1 — RETAIN FOR YOUR RECORDS**

Date: September 24, 2015

RIVERSIDE COUNTY  
DON KENT - TAX COLLECTOR  
P.O. BOX 12005  
RIVERSIDE, CA 92502-2205

Case No.: 669395022-8  
Acct. No.:  
SSN:  
Tax Year(s): 2002, 2005

Taxpayer's Name and Address:

Kathleen Kudell  
15927 Asilomar Blvd.  
Pacific Palisades, CA 90272

<b>AMOUNT DUE</b> <b>\$ 1,285.70</b>
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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, FILE 669395022-8, ON FEBRUARY 2, 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).