

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS  
 DATE: 10/21/15

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

117A



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

**SUBMITTAL DATE:**  
**OCT 21 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 197, Item 200. Last assessed to: Richard Stotler and Jennie Ann Fuca-Stotler, husband and wife as joint tenants. District 5 [\$4,180]. Fund 65595 Excess Proceeds from Tax Sale.

**RECOMMENDED MOTION:** That the Board of Supervisors:  
 1. Approve the claim from the Law Offices for Patenaude and Felix, APC, attorney's for Target National Bank for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 668050012-6;  
 (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 August 20, 2013 public auction sale. The deed conveying title to the purchasers at the auction was recorded October 2, 2013. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on October 30, 2013 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	\$ 4,180	\$ 0	\$ 4,180	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale				<b>Budget Adjustment:</b> N/A	
				<b>For Fiscal Year:</b> 15/16	

**C.E.O. RECOMMENDATION:** APPROVE  
 BY: *Samuel Wong 12/31/15*  
 County Executive Office Signature Samuel Wong

**MINUTES OF THE BOARD OF SUPERVISORS**

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

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

9-9

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 197, Item 200. Last assessed to: Richard Stotler and Jennie Ann Fuca-Stotler, husband and wife as joint tenants. District 5 [\$4,180]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** OCT 21 2015

**PAGE:** Page 2 of 2

## **RECOMMENDED MOTION:**

2. Approve the claim from the Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 668050012-6;
3. Authorize and direct the Auditor-Controller to issue warrants to the Law Offices for Patenaude and Felix, APC, attorney's for Target National Bank in the amount of \$2,131.81 and the Internal Revenue Service in the amount of \$2,048.77, 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.
4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$4,180.57 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 October 2, 2013.

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

1. Claim from the Law Offices for Patenaude and Felix, APC, attorney's for Target National Bank based on an Abstract of Judgment recorded August 30, 2010 as Instrument No. 2010-0414438.
2. Claim from the Internal Revenue Service based on a Notice of Federal Tax Lien recorded September 9, 2010 as Instrument No. 2010-0433857 and a Notice of Federal Tax Lien recorded October 6, 2011 as Instrument No. 2011-0442861.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the Law Offices for Patenaude and Felix, APC, attorney's for Target National Bank be awarded the excess proceeds in the amount of \$2,131.81 and the Internal Revenue Service be awarded the excess proceeds in the amount of \$2,048.77. Since there are no other claimants for Jennie Ann Fuca-Stotler's portion of the excess proceeds, the unclaimed excess proceeds in the amount of \$4,180.57 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.

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

Excess proceeds are being released to the lien holders 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.

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 197 Item 200 Assessment No.: 668050012-6

Assessee: STOTLER, RICHARD & FUCA STOTLER, JENNIE ANN

Situs: 60400 WESTSIDE DR WHITEWATER 92282

Date Sold: August 20, 2013

Date Deed to Purchaser Recorded: October 2, 2013

Final Date to Submit Claim: October 2, 2014

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 2144.32 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. 2010-0414438; recorded on 08-20-2010. 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.

Judgment ORDER 11-25-2009  
ABSTRACT RECORDED 08-20-2010

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 5<sup>th</sup> day of NOVEMBER, 2013 at SAN DIEGO, CA  
County, State

Michael R. Bouvanger  
Signature of Claimant

Signature of Claimant

PATENAUDE + FELIX, Attorneys for TARGET NATIONAL BANK

Signature of Claimant

MICHAEL R. BOUVANGER  
Print Name

Print Name

4545 Murphy Canyon Rd 3rd Fl  
Street Address

Street Address

San Diego CA 92123  
City, State, Zip

City, State, Zip

858-244-7706  
Phone Number

Phone Number

40

EJ-001

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and telephone number):  
 Recording requested by and return to:  
**LAW OFFICES OF PATENAUDE & FELIX, A.P.C.**  
 Raymond A. Patenaude, Esq. (#126856) / Victor S. Patenaude, Esq. (#216342)  
 Michael R. Boulanger, Esq. (#226294) / Michael D. Kahn, Esq. (#236898) / Tara Natarajan, Esq. (#263333)  
 4545 Murphy Canyon Road, 3rd Floor, San Diego, CA 92123

ATTORNEY FOR  JUDGMENT CREDITOR  ASSIGNEE OF RECORD

DOC # 2010-0414438  
08/20/2010

**Customer Copy Label**  
 The paper to which this label is affixed has not been compared with the recorded document  
**Larry W Ward**  
 County of Riverside  
 Assessor, County Clerk & Recorder

SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE  
 STREET ADDRESS: 155 E HAYES STREET  
 MAILING ADDRESS:  
 CITY AND ZIP CODE: BANNING CA 92220  
 BRANCH NAME: BANNING

PLAINTIFF: TARGET NATIONAL BANK  
 DEFENDANT: RICHARD STOTLER,

CASE NUMBER:  
BAC011533

**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

Name and last known address  
 RICHARD STOTLER  
 60400 WESTSIDE DR  
 WHITE WATER CA 92282-261

b. Driver's license no. [last 4 digits] and state:

Unknown

c. Social security no. [last 4 digits]:

Unknown

d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address): RICHARD STOTLER  
 60400 WESTSIDE DR  
 WHITE WATER CA 92282-261

2.  Information on additional judgment debtors is shown on page 2.

4.  Information on additional judgment creditors is shown on page 2.

3. Judgment creditor (name and address):

TARGET NATIONAL BANK  
 c/o PATENAUDE & FELIX, A.P.C.  
 4545 MURPHY CANYON ROAD THIRD FLOOR SAN DIEGO CA 92123

5.  Original abstract recorded in this county:

a. Date:  
 b. Instrument No.

Date: August 10, 2010

MICHAEL KAHN, ESO

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
 \$1,806.38

10.  An  execution lien  attachment lien is endorsed on the judgment as follows:

7. All judgment creditors and debtors are listed on this abstract.

a. Amount:

8. a. Judgment entered on (date): November 25, 2009

b. In favor of (name and address):

b. Renewal entered on (date):

9.  This judgment is an installment judgment

11. A stay of enforcement has

a.  not been ordered by the court.  
 b.  been ordered by the court effective until (date):

(SEAL)  
 This abstract issued on (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 \_\_\_\_\_ Deputy

PLAINTIFF: TARGET NATIONAL BANK	CASE NUMBER: BAC011533
DEFENDANT: RICHARD STOTLER,	

**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

Driver's license no. [last 4 digits] and state:  Unknown

Driver's license no. [last 4 digits] and state:  Unknown

Social security no. [last 4 digits]:  Unknown

Social security no. [last 4 digits]:  Unknown

Summons was personally served at or mailed to (address):

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. [last 4 digits] and state:  Unknown

Driver's license no. [last 4 digits] and state:  Unknown

Social security no. [last 4 digits]:  Unknown

Social security no. [last 4 digits]:  Unknown

Summons was personally served at or mailed to (address):

Summons was personally served at or mailed to (address):

20.  Continued on Attachment 22.

JUD-100

<p><small>ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):</small>  <b>LAW OFFICES OF PATENAUDE &amp; FELIX, A.P.C.</b>                  Raymond A. Patenaude, Esq. (#128855) / Victor S. Patenaude, Esq. (#216342)                  Michael R. Boulanger, Esq. (#226294) / Michael D. Kahn, Esq. (#236888) / Tara Nataraajan, Esq. (#263333)                  4545 Murphy Canyon Road, 3rd Floor, San Diego, CA 92123</p> <p>TELEPHONE NO.: (858) 244-7600 FAX NO. (Optional): (858) 836-0318</p> <p><small>E-MAIL ADDRESS (Optional):</small></p> <p>ATTORNEY FOR (Name): <b>PLAINTIFF</b></p>	<p><small>FOR COURT USE ONLY</small></p> <p style="font-size: 24pt; font-weight: bold; letter-spacing: 0.5em;">FILED</p> <p>SUPERIOR COURT OF CALIFORNIA COUNTY OF RIVERSIDE</p> <p style="font-size: 18pt; font-weight: bold;">NOV 25 2009</p> <p style="font-weight: bold;">K. STAFF</p> <hr style="width: 50%; margin: auto;"/> <p><small>CASE NUMBER:</small> BAC001533</p>
<p><b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE</b></p> <p>STREET ADDRESS: 155 E HAYES STREET</p> <p>MAILING ADDRESS: CITY AND ZIP CODE: BANNING CA 92220 BRANCH NAME: BANNING DIVISION</p>	
<p>PLAINTIFF: TARGET NATIONAL BANK DEFENDANT: RICHARD STOTLER,</p>	
<p style="text-align: center;"><b>JUDGMENT</b></p> <p> <input checked="" type="checkbox"/> By Clerk      <input checked="" type="checkbox"/> By Default      <input type="checkbox"/> After Court Trial  <input type="checkbox"/> By Court      <input type="checkbox"/> On Stipulation      <input type="checkbox"/> Defendant Did Not Appear at Trial                 </p>	

**JUDGMENT**

1.  **BY DEFAULT**
  - a. Defendant was properly served with a copy of the summons and complaint
  - b. Defendant failed to answer the complaint or appear and defend the action within the time allowed by law.
  - c. Defendant's default was entered by the clerk upon plaintiff's application.
  - d.  **Clerk's Judgment** (Code Civ. Proc., § 585(a)). Defendant was sued only on a contract or judgment of a court of this state for the recovery of money.
  - e.  **Court Judgment** (Code Civ. Proc., § 585(b)). The court considered
    - (1)  plaintiff's testimony and other evidence.
    - (2)  plaintiff's written declaration (Code Civ. Proc., § 585(d)).
  
2.  **ON STIPULATION**
  - a. Plaintiff and defendant agreed (stipulated) that a judgment be entered in this case. The court approved the stipulated judgment and
  - b.  the signed written stipulation was filed in the case.
  - c.  the stipulation was stated in open court       the stipulation was stated on the record.
  
3.  **AFTER COURT TRIAL.** The jury was waived. The court considered the evidence.
  - a. The case was tried on (date and time):  
before (name of judicial officer):
  - b. Appearances by:
 

<input type="checkbox"/> Plaintiff (name each): (1) (2)	<input type="checkbox"/> Plaintiff's attorney (name each): (1) (2)
<input type="checkbox"/> Continued on Attachment 3b. <input type="checkbox"/> Defendant (name each): (1) (2)	<input type="checkbox"/> Defendant's attorney (name each): (1) (2)
  - c.  Continued on Attachment 3b.
  - c.  Defendant did not appear at trial. Defendant was properly served with notice of trial.
  - d.  A statement of decision (Code Civ. Proc., § 632)  was not  was requested.

PLAINTIFF: TARGET NATIONAL BANK	CASE NUMBER: BAC011533
DEFENDANT: RICHARD STOTLER,	

JUDGMENT IS ENTERED AS FOLLOWS BY:  THE COURT  THE CLERK

4.  Stipulated Judgment. Judgment is entered according to the stipulation of the parties.

5. Parties. Judgment is

a.  for plaintiff (name each):

TARGET NATIONAL BANK  
and against defendant (name):  
RICHARD STOTLER,

Continued on Attachment 5a.

b.  for defendant (name each):

c.  for cross-complaint (name each):

and against cross-defendant (name each):

Continued on Attachment 5c.

d.  for defendant (name each):

8. Amount.

a.  Defendant named in item 5a above must pay plaintiff on the complaint:

c.  Cross-defendant named in item 5c above must pay cross-complainant on the cross-complaint:

(1) <input checked="" type="checkbox"/> Damages	\$1,574.38
(2) <input type="checkbox"/> Prejudgment interest at the annual rate of 0.00%	
(3) <input type="checkbox"/> Attorney fees	
(4) <input checked="" type="checkbox"/> Costs	\$232.00
(5) <input type="checkbox"/> Other (specify):	
(6) TOTAL	\$1,806.38

(1) <input type="checkbox"/> Damages	\$
(2) <input type="checkbox"/> Prejudgment interest at the annual rate of %	\$
(3) <input type="checkbox"/> Attorney fees	\$
(4) <input type="checkbox"/> Costs	\$
(5) <input type="checkbox"/> Other (specify):	\$
(6) TOTAL	\$

b.  Plaintiff to receive nothing from defendant named in item 5b.

Defendant named in item 5b to recover costs \$

and attorney fees \$

d.  Cross-complainant to receive nothing from cross-defendant named in item 5d.

Cross-defendant named in item 5d to recover costs \$

and attorney fees \$

7.  Other (specify):

Date:

JUDICIAL OFFICER

Date:

NOV 5 2008

Clerk, by

K. STAFF

Deputy

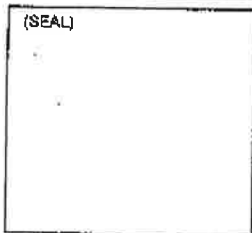
CLERK'S CERTIFICATE (Optional)

I certify that this is a true copy of the original judgment on file in the court.

Date:

Clerk, by

Deputy



**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Target National Bank  
 C/O Patenaude & Felix, A.P.C.  
 Attn: Michael R. Boulanger  
 4545 Murphy Canyon Rd. 3<sup>rd</sup> Floor  
 San Diego, CA 92123

2. Article Number  
 (Transfer from service label)

PS Form 3811, August 2001

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  Agent  
 Addressee

B. Received by (Printed Name) *Monica Calderon*

C. Date of Delivery *SEP - 3 2015*

D. Is delivery address different from item 1?  Yes  
 If YES, enter delivery address below:  No

3. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes

7003 2260 0004 1558 7622

Domestic Return Receipt

102595-02-M-15

September 1, 2015

Target National Bank  
 C/O Patenaude & Felix, A.P.C.  
 Attn: Michael R. Boulanger  
 4545 Murphy Canyon Rd. 3<sup>rd</sup> Floor  
 San Diego, CA 92123

Re: APN: 668050012-6  
 TC 197 Item 200  
 Date of Sale: August 20, 2013

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

**Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.**

- Notarized Affidavit for Collection of Personal Property under California Probate Code 13100
- Notarized Statement of different/misspelled
- Notarized Statement Giving Authorization to Patenaude & Felix, A.P.C. to claim on behalf of Target National Bank.**
- Certified Death Certificate for
- Copy of Birth Certificates for
- Copy of Marriage Certificate for
- Original Note/Payment Book
- Updated Statement of Monies Owed (as of date of tax sale)**
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other -

Please send in all documents within 30 days (**October 1, 2015**). If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni  
 Tax Sale Operations Unit  
 (951) 955-3336  
 (951) 955-3990 Fax  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)





## Target Financial and Retail Services

September 30, 2015

RE: Target National Bank v. Richard Stotler (decedent)  
Target account number ending in – 5716

To whom it may concern:

This letter is to give notice that Target gives full authority to the law firm of Patenaude and Felix, A.P.C. to act on Targets behalf in resolving the pending claim with respect to the account of now deceased Richard Stotler.

Should you have any questions, you may contact me at 612-696-0496.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Warner', is written over a horizontal line.

Donald Warner  
Sr. Agency Relations Coordinator  
Target Financial and Retail Services  
3701 Wayzata Blvd., MS 3C-G  
Minneapolis, MN 55416

**Pazicni, Jennifer**

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**From:** Michael Boulanger <michaelb@pandf.us>  
**Sent:** Friday, October 02, 2015 10:04 AM  
**To:** Pazicni, Jennifer  
**Subject:** RE: re: Target vs Richard Stotler Case # BAC011533 P & F # 08-23861 (EP 197-200)

Jennifer: The amount owing as of 8-20-2013 was \$2131.81 . The current amount owing is \$2131.81.  
Thank you for your assistance in this matter.

Michael R. Boulanger



Michael R. Boulanger  
Attorney at Law  
Patenaude & Felix APC  
4545 Murphy Canyon Rd., 3rd Floor  
San Diego, CA 92123  
Voice: (800) 832-7675 Ext. 7706  
Fax: (858) 836-0318  
THIS COMMUNICATION IS FROM A DEBT COLLECTOR

\*\*\*\*\*

This e-mail transmission and any documents, files, or previous E-mail messages attached to it may contain confidential information that is legally privileged. If you are not the intended recipient or the individual responsible for delivering this e-mail to the intended recipient you are hereby notified that any disclosure, copying, distribution or use of any of the information contained herein attached to this e-mail is strictly prohibited. Should you receive this communication in error, please notify me immediately by replying to this E-mail or by telephoning me at (800) 832-7675 Ext. 7706.

**From:** Pazicni, Jennifer [mailto:JPazicni@co.riverside.ca.us]  
**Sent:** Friday, October 02, 2015 9:46 AM  
**To:** Michael Boulanger  
**Subject:** RE: re: Target vs Richard Stotler Case # BAC011533 P & F # 08-23861 (EP 197-200)

Good Morning-

Thank you for the documents you have provided. All I need now is an Updated Statement of Money Owed. It can be as simple as a response to this email stating that as of the sale date (August 20, 2013) the amount due and owing is \$X.XX. As of today that amount due and owing is \$X.XX. You are able to collect interest up until the date of sale.

Please let me know if you have any questions.

Thank you,

TC 197-200

INTERNAL REVENUE SERVICE



FAX TRANSMISSION  
Cover Sheet

Date: December 26, 2013

To: **Adrian Potencio**

Address/Organization: County of Riverside Treasurer Tax Collector

Fax Number: 951-955-3990 Office Number: \_\_\_\_\_

From: **Roy Salcedo**

Address/Organization: \_\_\_\_\_

Fax Number: (866) 471-2317 Office Number: \_\_\_\_\_

Number of pages:  Including cover page

Subject: EXCESS PROCEEDS

Internal Revenue Service  
SB/SE, Advisory  
24000 Avila Road, M/S 5905  
Laguna Niguel, CA 92677  
(949)389-4584  
(866)471-2317 EFAX

RECEIVED  
2013 DEC 26 PM 12: 12  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

40

Form <b>10492</b> (Rev. November 2007)	Department of the Treasury-Internal Revenue Service <b>Notice of Federal Taxes Due</b>	Escrow or Docket Number APN 668050012-6
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To (Name of Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside, Treasurer-Tax Collector	Amount due <b>\$714,260.54</b>
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Address (Number, Street, P.O. Box, City, State, Zip code)  
 4080 Lemon St., PO BOX 12005  
 Riverside, CA 92502-2205

**You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)**  
 Richard Stotler  
 60400 Westside Drive, Whitewater, CA 92282

**to the United States of America, the sum of seven hundred fourteen thousand, two hundred sixty dollars & 54/100 for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.**

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2003		11/09/2009	\$829.93	\$531.75	\$163.25	\$1524.93
1040 12/31/2004		11/09/2009	\$33,895.15	\$19,287.50	\$6759.25	\$59,941.90
1040 12/31/2005		11/08/2010	\$392,589.09	\$182,630.62	\$77,574.00	\$652,793.71


Date after which additional interest will be charged	01/30/2014	Dated at <u>Laguna Niguel, CA 92677</u> this <u>26th</u> day of <u>December</u> , <u>2013</u>
Date after which applicable late payment penalty will be charged	01/30/2014	

If a Notice of Federal Tax Lien(s) has been recorded, a **Certificate of Release of Federal Tax Lien** will be filed immediately *only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.*

**Caution to Fiduciaries:** A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

Please make payment payable to **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) ROY P SALCEDO	Title ADVISOR	ID Number 1001023281	Telephone number (949)389-4584
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Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 24000 AVILA ROAD LAGUNA NIGUEL, CA 92677 ATTN: ROY P SALCEDO 2797-6716	Signature  Digitally signed by Roy Salcedo Date: 2013.12.26 10:55:27 -08'00' ROY P SALCEDO
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Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE  
PO BOX 145585, STOP 8420G  
CINCINNATI, OH 45250-5585

DOC # 2010-0433857

09/09/2010 08:00A Fee: 15.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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For Optional Use by Recording Office

Form 668 (Y)(c)  
(Rev. February 2004)

1018 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7  
Lien Unit Phone: (800) 829-3903

Serial Number  
694202910

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: RICHARD STOTLER

Residence PO BOX 2371  
PALM SPRINGS, CA 92263-2371

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2003		11/09/2009	12/09/2019	1292.54
1040	12/31/2004		11/09/2009	12/09/2019	51945.99

Place of Filing  
 COUNTY RECORDER  
 RIVERSIDE COUNTY  
 RIVERSIDE, CA 92502-0751  
 Total \$ 53238.53

This notice was prepared and signed at OAKLAND, CA, on this, the 27th day of August, 2010.

Signature R. A. Mitchell  
for MICHAEL W. COX  
Title ACS  
(800) 829-3903  
27-00-0008

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X

Public Record

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE  
PO BOX 145585, STOP 8420G  
CINCINNATI, OH 45250-5585

DOC # 2011-0442861

10/06/2011 02:28P Fee:15.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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Form 668 (Y)(c)  
(Rev. February 2004)

1018 Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien**

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030

Area: WAGE & INVESTMENT AREA #5  
Lien Unit Phone: (800) 829-7650

Serial Number  
814252911

**As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.**

Name of Taxpayer, RICHARD STOTLER


Residence PO BOX 2371  
PALM SPRINGS, CA 92263-2371

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2005		11/08/2010	12/08/2020	588707.13

Place of Filing	COUNTY RECORDER RIVERSIDE COUNTY RIVERSIDE, CA 92502-0751	Total \$	588707.13
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This notice was prepared and signed at OAKLAND, CA, on this, the 13th day of September, 2011.

Signature  Title ACS W&I 15-00-0000  
for PAMELA J ROGERS (800) 829-7650

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Public Record

Form <b>10492</b> (Rev. November 2013)	Department of the Treasury-Internal Revenue Service <b>Notice of Federal Taxes Due</b>	Escrow or Docket Number APN 668050012-6
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside, Treasurer-Tax Collector	Amount due <b>\$753,146.16</b>
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Address (Number, Street, P.O. Box, City, State, Zip code)  
4080 Lemon St., PO BOX 12005  
Riverside, CA 92502-2205

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)  
Richard Stotler  
60400 Westside Drive, Whitewater, CA 92282

to the United States of America, the sum of eleven thousand, two hundred twelve dollars & 56/100 for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2003		11/09/2009	\$829.93	\$614.76	\$163.25	\$1607.94
1040 12/31/2004		11/09/2009	\$33,895.15	\$22,550.85	\$6759.25	\$63,205.25
1040 12/31/2005		11/08/2010	\$392,589.09	\$218,169.88	\$77,574.00	688,332.97

The total amount above reflects the amount owed as of November 6, 2015

Additional penalty and interest charges will be due if you pay after this date.

If a Notice of Federal Tax Lien(s) has been recorded, a **Certificate of Release of Federal Tax Lien** will be filed immediately *only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.*

**Caution to Fiduciaries:** A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

**Caution to Persons in Possession of Estate Assets:** You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

Please make payment payable to **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) R. Salcedo	Title LIEN ADVISOR	ID Number 1001023281	Telephone number 949-389-4584
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Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 24000 Avila Rd., M/S 5905 Laguna Niguel, CA 92677	Signature  Digitally signed by Roy P. Salcedo Date: 2015.10.07 07:31:38 -07'00'
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