

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

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

118A



**SUBMITTAL DATE:
 OCT 21 2015**

FROM: Don Kent, Treasurer-Tax Collector

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 146. Last assessed to: Jeff Howie, a married man as his sole and separate property. District 1 [\$37,449]. Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Charles L. Rogers for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 366130032-4;

(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 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	\$ 37,449	\$ 0	\$ 37,449	\$ 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 12/2/15*
 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:

9-10

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 146. Last assessed to: Jeff Howie, a married man as his sole and separate property. District 1 [\$37,449]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: OCT 21 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claim from the State of California, Franchise Tax Board;
3. Authorize and direct the Auditor-Controller to issue a warrant to Charles L. Rogers in the amount of \$37,449.28, 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 two claims for excess proceeds:

1. Claim from Charles L. Rogers based on a Long Form Deed of Trust and Assignment of Rents recorded October 5, 2007 as Instrument No. 2007-0621997 and the death certificate of Sherry Lynn Rogers.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded December 10, 2010 as Instrument 2010-0595074.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Charles L. Rogers be awarded excess proceeds in the amount of \$37,449.28. Since the amount claimed by Charles L. Rogers exceeds the amount of excess proceeds available, there are no funds available for consideration for the claim from the State of California, Franchise Tax Board. 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 Deed of Trust holder of the property.

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 199 Item 146 Assessment No.: 366130032-4

Assessee: HOWIE, JEFF

Situs:

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

RECEIVED

2014 MAY -5 PM 2:49

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 50,000 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. 2007-0621994 recorded on 10/5/2007. 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.

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 30 day of APRIL, 2014 at San Bernardino Co.
County, State

Charles Rogers
Signature of Claimant

Signature of Claimant

Charles L. Rogers
Print Name

Print Name

3094 Payne Ranch Rd.
Street Address

Street Address

Chino Hills, CA 91709
City, State, Zip

City, State, Zip

(909) 627-5909
Phone Number

Phone Number

RECORDING REQUESTED BY
Lawyers Title Co
AND WHEN RECORDED MAIL TO:
CHUCK AND SHERRY ROGERS
111 EXPLORER STREET
POMONA, CA 91768



APN: 366-130-030-2
Escrow No: 07702140-707-JB2
Title No: 7702140-25

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28

LONG FORM DEED OF TRUST AND ASSIGNMENT OF RENTS

This Deed of Trust made this 26th day of September, 2007, between

Jeff Howie, a married man, as his sole and separate property herein called TRUSTOR,
whose address is 1240 Ontario Ave #102, , Corona, CA 92891 and

LAWYERS TITLE COMPANY, a California Corporation, herein called TRUSTEE, and

Chuck Rogers and Sherry Rogers, husband and wife as joint tenants, herein called BENEFICIARY.



WITNESSETH: That Trustor IRREVOCABLY GRANTS, TRANSFERS AND ASSIGNS TO TRUSTEE IN TRUST, WITH POWER OF SALE, that property in the County of Riverside, State of California described as:
See Exhibit A attached hereto and made a part hereof.

106140-25

Commonly known as: 0 Jaro Vacant Land, Lake Elsinore, CA

TOGETHER WITH the rents, issues and profits thereof, SUBJECT, HOWEVER, to the right, power and authority hereinafter given to and conferred upon Beneficiary to collect and apply such rents, issues and profits.

For the Purpose of Securing: 1. Performance of each agreement of Trustor herein contained. 2. Payment of the indebtedness evidenced by one promissory note of even the date herewith, and any extension or renewal thereof, in the principal sum of **\$50,000.00** executed by Trustor in favor of Beneficiary or order. 3. Payment of such further sums as the then record owner of said property hereafter may borrow from Beneficiary, when evidenced by another note (or notes) reciting it is so secured.

[Signature]
Jeff Howie

STATE OF CALIFORNIA }
COUNTY OF Riverside } SS:

On 9/26/07 before me, Jacqueline L. Benson
a Notary Public, personally appeared Jeff Howie

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

WITNESS my hand and official seal.

Signature

[Signature]



(This area for official notarial seal)

LEMON ST REFI "JARO"

To Protect the Security of This Deed of Trust, Trustor Agrees:

- 1) To keep said property in good condition and repair; not to remove or demolish any building thereon; to complete or restore promptly and in good and workmanlike manner any building which may be constructed, damaged or destroyed thereon and to pay when due all claims for labor performed and materials furnished therefor; to comply with all laws affecting said property or requiring any alterations or improvements to be made thereon; not to commit or permit waste thereof; not to commit, suffer or permit any act upon said property in violation of law; to cultivate, irrigate, fertilize, fumigate, prune and do all other acts which from the character or use of said property may be reasonable necessary, the specific enumerations herein not excluding the general.
- 2) To provide, maintain and deliver to Beneficiary fire insurance satisfactory to and with loss payable to Beneficiary. The amount collected under any fire or other insurance policy may be applied by Beneficiary upon any indebtedness secured hereby and in such order as Beneficiary may determine, or at option of Beneficiary the entire amount so collected or any part thereof may be released to Trustor. Such application or release shall not cure or waive any default or notice of default hereunder or invalidate any act done pursuant to such notice.
- 3) To appear in and defend any action or proceeding purporting to affect the security hereof or the rights or powers of Beneficiary or Trustee.
- 4) To pay: at least ten days before delinquency all taxes and assessments affecting said property, including assessments or appurtenant water stock: when due, all encumbrances, charges and liens, with interest, on said property or any part thereof, which appear to be prior or superior hereto; all allowable expenses of this Trust. Should Trustor fail to make any payment or to do any act herein provided, then Beneficiary or Trustee, but without obligation so to do and without notice to or demand upon Trustor and without releasing Trustor from any obligation hereof, may make or do the same in such manner and to such extent as either may deem necessary to protect the security hereof, Beneficiary or Trustee being authorized to enter upon said property for such purposes; appear in and defend any action or proceeding purporting to affect the security hereof or the rights or powers of Beneficiary or Trustee; pay, purchase, contest or compromise any encumbrance, charge or lien which in the judgment of either appears to be prior or superior hereto; and, in exercising any such powers, pay allowable expenses.
- 5) To pay immediately and without demand all sums so expensed by Beneficiary or Trustee, with 7% interest from date of expenditure.
- 6) That any award of damages in connection with any condemnation for public use of or injury to said property or any part thereof is hereby assigned and shall be paid to Beneficiary who may apply or release such moneys received by him in the same manner and with the same effect as above provided for disposition of proceeds of fire or other insurance.
- 7) That by accepting payment of any sum secured hereby after its due date, Beneficiary does not waive his right either to require prompt payment when due of all other sums so secured or to declare default for failure so to pay.
- 8) That at any time or from time to time, without liability therefor and without notice, upon written request of Beneficiary and presentation of this Deed and said note for endorsement, and without affecting the personal liability of any person for payment of the indebtedness secured hereby, Trustee may; reconvey any part of said property; consent to the making of any map or plat thereof; join in granting any easement thereon; or join in any extension agreement or any agreement subordinating the lien or charge hereof.
- 9) That upon written request of Beneficiary stating that all sums secured hereby have been paid, and upon surrender of this Deed and said note to Trustee for cancellation and retention and upon payment of this fees, Trustee shall reconvey, without warranty, the property then held hereunder. The recitals in such reconveyance of any matters of facts shall be conclusive proof of the truthfulness thereof. The grantee in such reconveyance may be described as "the persons or persons legally entitled thereto." Five years after issuance of such full reconveyance, Trustee may destroy said note and this Deed (unless directed in such request to retain them).
- 10) That as additional security, Trustor hereby gives to and confers upon Beneficiary the right, power and authority, during the continuance of these Trusts, to collect the rents, issues and profits of said property, reserving unto Trustor the right, prior to any default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, to collect and retain such rents, issues and profits as they become due and payable. Upon any such default, Beneficiary upon giving written notification to the Trustor or his successors, etc., may either in person, by agent, or by a receiver to the appointed by a court, and without regard to the adequacy of any security for the indebtedness hereby secured, enter upon and take possession of said property or any part thereof, in his own name sue for or otherwise collect such rents, issues and profits, including those past due and unpaid and apply the same, less allowable expenses of operation upon any indebtedness secured hereby, in such order as Beneficiary may determine. The entering upon and taking possession of said property, the

collection of such rents, issues and profits and the application thereof as aforesaid, shall not cure or waive any default or notice of default thereunder or invalidate any act done pursuant to such notice.

- 11) That upon default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, Beneficiary may declare all sums secured hereby immediately due and payable by delivery to Trustee of written declaration of default and demand for sale and of written notice of default and of election to cause to be sold said property, which notice Trustee shall cause to be filed for record. Beneficiary also shall deposit with Trustee this Deed, said note and all documents evidencing expenditures secured hereby. After the lapse of such time as may then be required by law following the recordation of said notice of default, and notice of sale having been given as then required by law, Trustee, without demand on Trustor, shall sell said property at the time and place fixed by it in said notice of sale, either as a whole or in separate parcels, and in such order as it may determine, at public auction to the highest bidder for cash in lawful money of the United States, payable at time of sale. Trustee may postpone sale of all or any portion of said property by public announcement at such time and place of sale, and from time to time thereafter may postpone such sale by public announcement at the time fixed by the preceding postponement. Trustee shall deliver to such purchaser its deed conveying the property so sold, but without any covenant or warranty, express or implied. The recitals in such deed of any matters or facts shall be conclusive proof of the truthfulness thereof. Any person, including Trustor, Trustee, or Beneficiary as hereinafter defined, may purchase at such sale. After deducting all costs, fees and expenses of Trustee and of this Trust, including cost of evidence of title in connection with sale, Trustee shall apply the proceeds of sale to payment of; all sums expended under the terms hereof, not then repaid, with accrued interest at the amount allowed by law in effect at the date hereof; all other sums then secured hereby; and the remainder, if any, to the person or persons legally entitled thereto. However, all costs, fees and expenses set forth in this paragraph shall not be applicable nor charged to the Trustor or his successor in Interest.
- 12) Beneficiary, or any successor in ownership of any indebtedness secured hereby, may from time to time, by Instrument in writing, substitute a successor or successors to any Trustee named herein or acting hereunder, which instrument, executed by the Beneficiary and duly acknowledged and recorded in the office of the recorder of the county or counties where said property is situated, shall be conclusive proof of proper substitution of such successor Trustee of Trustees, who shall, without conveyance from the Trustee predecessor, succeed to all its title, estate, rights, powers and duties. Said instrument must contain the name of the original Trustor, Trustee and Beneficiary hereunder, the book and page where this Deed is recorded and the name and address of the new Trustee.
- 13) That this Deed applies to, inures to the benefit of, and binds all parties hereto, their heirs, legatees, devisees, administrators, executors, successors and assigns. The term Beneficiary shall mean the owner and holder, including pledgees, of the note secured hereby, whether or not named as Beneficiary herein. In this Deed, wherever the context so requires, the masculine gender includes the feminine and/or neuter, the singular number includes the plural.
- 14) That Trustee accepts this Trust when this Deed, duly executed and acknowledged, is made a public record as provided by law. Trustee is not obligated to notify any party hereto of pending sale under any other Deed of Trust or of any action or proceeding in which Trustor, Beneficiary or Trustee shall be a party unless brought by Trustee.

(The term "Allowable" as referred to in this Deed of Trust is defined as pertaining only to those charges, costs and expenses as permitted under the "Personal Property Broker Law".)

The Trustor herein requests that a copy of any Notice of Default and of any Notice of Sale hereunder be mailed to trustor's address shown herein or the property address, if none shown.

(DO NOT RECORD)

REQUEST FOR FULL RECONVEYANCE

To be used only when note has been paid.

Date _____

TO: LAWYERS TITLE COMPANY TRUSTEE:

The undersigned is the legal owner and holder of all indebtedness secured by the within Deed of Trust. All sums secured by said Deed of Trust have been fully paid and satisfied; and you are hereby requested and directed, on payment to you of any sums owing to you under the terms of said Deed of Trust, to cancel all evidences of indebtedness, secured by said Deed of Trust, delivered to you herewith together with the said Deed of Trust, and to reconvey, without warranty, to the parties designated by the terms of said Deed of Trust, the estate now held by you under the same.

Mail reconveyance To:

_____	_____
_____	_____
_____	(By) _____
_____	(By) _____

**Do not lose or destroy this Deed of Trust OR THE NOTE which it secures.
Both must be delivered to the Trustee for cancellation before reconveyance will be made.**

EXHIBIT "A"

All that certain real property situated in the County of Riverside, State of California, described as follows:

Parcel 4 of Parcel Map No. 14234, in the area of Wildomar, County of Riverside, State of California, as per map recorded in Book 79, Page 93 of Parcel Maps, in the Office of the County Recorder of said County.

COUNTY OF ORANGE

HEALTH CARE AGENCY

1200 N. MAIN STREET, SUITE 100-A

SANTA ANA, CA 92701

3052013183183

CERTIFICATE OF DEATH

3201330014423

Form with sections: DECEASED'S PERSONAL DATA, DECEASED'S RESIDENCE, INFORMANT, SPOUSE/PROX AND PREDECESSOR, FUNERAL DIRECTOR, PLACE OF DEATH, CAUSE OF DEATH, PHYSICIAN'S CERTIFICATION, CORONER'S USE ONLY, STATE REGISTRAR.

CERTIFIED COPY OF VITAL RECORDS

* 0 0 3 3 5 2 1 8 4 *

STATE OF CALIFORNIA
COUNTY OF ORANGE

DATE ISSUED October 4, 2013

This is a true and exact reproduction of the document officially registered and placed on file in the office of the VITAL RECORDS SECTION, ORANGE COUNTY HEALTH CARE AGENCY.

Signature of Eric G. Handler, M.D.

ERIC G. HANDLER, M.D.
HEALTH OFFICER
ORANGE COUNTY, CALIFORNIA

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.



September 14, 2015

Hi Jennifer,

This is to confirm that the notes attached for APN 366130041-2 (TC 199, Item 147; \$50,000 owed) and APN 366130032-4 (TC 199, Item 146; \$50,000 owed) are current and both still owed in full. Thank you so much for your assistance with this.

Sincerely,

A handwritten signature in cursive script that reads "Charles Rogers". The signature is written in black ink and is positioned above the typed name.

Charles Rogers

(909) 627-5909

ermiller05@gmail.com (My daughter, Erica's, email address)

DO NOT DESTROY THIS ORIGINAL NOTE: When paid, said original note, together with the Deed of Trust securing same, must be surrendered to Trustee for Cancellation and retention before reconveyance will be made.

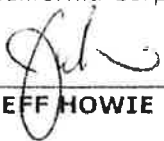
**NOTE SECURED BY DEED OF TRUST
(Straight Note)**

\$ 50,000.00 Temecula, California September 26, 2007

On or before OCTOBER 1st, 2009, I/We promise to pay to Chuck Rogers and Sherry Rogers, husband and wife as joint tenants or order, at place designated by beneficiary, the sum of \$ 50,000.00 Dollars, with interest on unpaid principal from OCTOBER 1ST, 2007 at the rate of 15.000 per cent per annum; interest payable, beginning on NOVEMBER 1st, 2007 and continuing until the above due date, at which time the total unpaid principal and accrued interest shall become due and payable.

Privilege is reserved to pay this Note in full or part at any time prior to its maturity, without penalty/bonus, and interest shall thereupon cease on principal so paid.

Should default be made in payment of interest when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States. If action be instituted on this note I/We promise to pay such sum as the Court may fix as attorney's fees. This note is secured by a Deed of Trust to LAWYERS TITLE COMPANY, a California Corporation, as Trustee.



JEFF HOWIE

September 4, 2015

Charles L. Rogers
3094 Payne Ranch Rd
Chino Hills, CA 91709

Re: APN: 366130032-4
TC 199 Item 146
Date of Sale: February 4, 2014

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
claim on behalf of

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 sign the attached claim
form and return.**

Please send in all documents within 30 days (**October 5, 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

Pazicni, Jennifer

From: Erica Miller <ermiller05@gmail.com>
Sent: Tuesday, October 13, 2015 9:39 AM
To: Pazicni, Jennifer
Subject: RE: EP 199-146 & 147

I'm so glad you got them!! Yes, it is \$50k for EP 199-146, plus another \$50k for EP 199-147, for a total of \$100k owed.

Thank you, Jennifer!

Erica :)

On Oct 13, 2015 9:29 AM, "Pazicni, Jennifer" <JPazicni@co.riverside.ca.us> wrote:

Good Morning-

I received the Docs. Thank you!

I did have 1 more clarification question. Is it \$50k for EP 199-146 plus \$50k for EP 199-147 for a total of \$100k owed? Or is it \$50k split between the 2 parcels?

Thank you!

Jennifer Pazicni

Riverside County Treasurer-Tax Collector's Office

Tax Sale Operations/Excess Proceeds

951 955-3336

jpazicni@co.riverside.ca.us

From: Erica Miller [<mailto:ermiller05@gmail.com>]
Sent: Monday, October 05, 2015 4:42 PM

Accrued Interest for Deed of Trust on 366130032-4

Original Loan Amount **\$50,000.00**
% Rate 15 per annum = **\$7,500.00** per year
Interest per day = **\$20.55**

Amount owing as of 10/01/2007			\$50,000.00
Interest from 10/01/2007 to 10/01/2008	\$7,500.00		\$57,500.00
Interest from 10/01/2008 to 10/01/2009	\$7,500.00		\$65,000.00
Interest from 10/01/2009 to 10/01/2010	\$7,500.00		\$72,500.00
Interest from 10/01/2010 to 10/01/2011	\$7,500.00		\$80,000.00
Interest from 10/01/2011 to 10/01/2012	\$7,500.00		\$87,500.00
Interest from 10/01/2012 to 10/01/2013	\$7,500.00		\$95,000.00
Interest from 10/01/2013 to 02/04/2014	\$2,609.85		\$97,609.85
	127 days		
	Total		\$97,609.85



June 2, 2014

In Reply Refer To: 624: Howie

CLAIM FOR EXCESS PROCEEDS

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

RECEIVED
 2014 JUN -5 PM 2:15
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

Assessment No. : 366130032-4 Item 146
 Address :
 Taxpayer : Jeffrey A. Howie
 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.

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 Jeffrey A. Howie, Account Number

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

The amount of the claim for the Franchise Tax Board is \$175,680.45 as of February 4, 2014. Because of subsequent payments received after the date of sale, the amount currently due to the Franchise Tax Board on the claim is \$175,473.92.

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 Veronica Baez of this department at 916-845-5982.

fw 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:

JEFFREY A HOWIE
33671 MARIGOLD LN
MURRIETA CA 92563-2462

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Adjustments</u>	<u>Total</u>
2004	\$ 89,879.00	\$ 2,516.07	\$ 16,888.27	\$ 123.00	\$ 80,626.65	(\$13,146.56)	\$ 41,926.25 *
2005	\$107,464.00	\$13,517.80	\$ 25,842.33	\$ 155.00	\$ 70,135.95		\$ 76,843.18 *
2006	\$ 62,606.00	\$14,112.26	\$ 17,637.79	\$ 210.00	\$ 38,013.56		\$ 56,552.49 *
2007	\$ 432.00	\$ 236.74	\$ 83.90	\$ 152.00	\$ 752.64		\$ 152.00 *
TOTAL	\$260,381.00	\$ 30,382.87	\$ 60,452.29	\$ 640.00	\$ 189,528.80	(\$13,146.56)	\$175,473.92

***Total Liened \$175,473.92**

*Balance reflects the liability secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale February 4, 2014.

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

Cert. No. 13034-205845 recorded in Riverside County on December 10, 2010, for tax years 2004, 2005, 2006, 2007 and 2008 under Instrument No. 2010-0595074.

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 June 2, 2014
 (Seal)

FRANCHISE TAX BOARD
of the State of California

BY Veronica Baez
Veronica Baez
(916) 845-5982

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 # 2010-0595074
12/10/2010 04:09P Fee:NC
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



051



NOTICE OF STATE TAX LIEN

M
051

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10334205845

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) : JEFFREY A HOWIE

FTB Account Number :

Social Security Number(s) :

Last Known Address : 33671 MARIGOLD LN
: MURRIETA CA 92563-2462

For Taxable Years : 2008,2007,2006,2005 2004

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	TOTAL
\$323,746.00	\$62,065.37	\$48,984.44	\$721.00	\$-185,179.79	\$13,119.86	\$263,456.88

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: 12/03/10

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 ARCS (REV 03-2008)

Public Record