

FORM APPROVED COUNTY COUNSEL  
BY: GREGORY P. PRIAMOS DATE 4/13/16

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

740  
A



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

**SUBMITTAL DATE:**

**APR 13 2016**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 424. Last assessed to: Daniel Musetti and Janet Musetti, husband and wife as joint tenants and to an undivided one-half interest and William L. Maragno and Dawn Maragno, husband and wife as joint tenants as to an undivided one-half interest as tenants in common. District 4 [\$10,008]. 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 815180001-4;
- (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  
Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 10,008	\$ 0	\$ 10,008	\$ 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

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.:

District: 4

Agenda Number:

**9-18**

## **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 424. Last assessed to: Daniel Musetti and Janet Musetti, husband and wife as joint tenants and to an undivided one-half interest and William L. Maragno and Dawn Maragno, husband and wife as joint tenants as to an undivided one-half interest as tenants in common. District 4 [\$10,008]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE: APR 13 2016**

**PAGE: Page 2 of 3**

### **RECOMMENDED MOTION:**

2. Approve the claim from Evan Buckley for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 815180001-4;
3. 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 815180001-4;
4. Deny the claim from the State of California, State Board of Equalization;
5. Deny the claim from John R. Gardener, attorney for Labor Ready;
6. Deny the claim from Fidelity Recovery Service;
7. Deny the claim from the State of California, Employment Development Department;
8. Deny the claim from the State of California, Franchise Tax Board;
9. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$3,336.12, Evan Buckley in the amount of \$3,336.13 and the State of California, Franchise Tax Board in the amount of \$3,336.12, 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.
10. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$3,336.12 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 March 21, 2014.

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

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded November 16, 2004 as Instrument No. 2004-0911848, a Notice of State Tax Lien recorded August 15, 2005 as Instrument No. 2005-0664868, a Notice of State Tax Lien recorded January 16, 2008 as Instrument No. 2008-0024208, a Notice of State Tax Lien recorded September 8, 2008 as Instrument No. 2008-0493933, a Notice of State Tax Lien recorded September 3, 2009 as Instrument No. 2009-0461861, a Notice of State Tax Lien recorded March 14, 2013 as Instrument No. 2013-0125962 and an Order to Withhold Personal Income Tax dated August 4, 2014.
2. Claim from Evan Buckley based on an Abstract of Judgment recorded August 17, 2011 as Instrument No. 2011-0361085.

## **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 424. Last assessed to: Daniel Musetti and Janet Musetti, husband and wife as joint tenants and to an undivided one-half interest and William L. Maragno and Dawn Maragno, husband and wife as joint tenants as to an undivided one-half interest as tenants in common. District 4 [\$10,008]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE: APR 13 2016**

**PAGE:** Page 3 of 3

3. Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax dated August 4, 2014.
4. Claim from the State of California, State Board of Equalization based on a Notice of State Tax Lien recorded April 25, 2005 as Instrument No. 2005-0321891 and a Notice of State Tax Lien recorded May 4, 2005 as Instrument No. 2005-0354649.
5. Claim from John R. Gardener, attorney for Labor Ready based on an Abstract of Judgment recorded April 17, 2006 as Instrument No. 2006-0273234.
6. Claim from Fidelity Recovery Service based on an Abstract of Judgment recorded September 22, 2010 as Instrument No. 2010-0454279.
7. Claim from the State of California, Employment Development Department based on a Notice of State Tax Lien recorded April 24, 2013 as Instrument No. 2013-0191625 and a Notice of State Tax Lien recorded June 26, 2013 as Instrument No. 2013-0307326.
8. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded December 18, 2013 as Instrument No. 2013-0585751.

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 \$3,336.12, Evan Buckley be awarded excess proceeds in the amount of \$3,336.13 and the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$3,336.12. Since the amount claimed by the State of California, Franchise Tax Board and Evan Buckley exceeds the amount of excess proceeds available for Daniel Musetti, William Maragno and Dawn Maragno's portions, there are no funds available for consideration for the claims from State of California, State Board of Equalization, John R. Gardener, attorney for Labor Ready, Fidelity Recovery Service, the State of California, Employment Development Department and the State of California, Franchise Tax Board. Since there are no other claimants for Janet Musetti's portion of excess proceeds, the unclaimed excess proceeds in the amount of \$3,336.12 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 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.



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

August 4, 2014

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To: 624: Maragno

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

**RECEIVED  
2014 AUG 12 AM 7:25  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR**

Assessment No. : 815180001-4 Item 424  
Address : 1650 Lovekin Blv Blythe CA 92225  
Taxpayer : William L. Maragno  
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 William L. Maragno, Account Number

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

The amount of the claim for the Franchise Tax Board is \$939,188.23 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 Veronica Baez of this department at 916-845-5982.

  
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:

WILLIAM L. MARAGNO  
3812 E BUTLER AVE  
KINGMAN AZ 86409-2325

<b>Tax Year</b>	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Fees</b>	<b>Payments</b>	<b>Total</b>
2002	\$ 78,964.00	\$ 19,457.75	\$ 69,741.81	\$ 124.00	\$ 1,133.00	\$167,154.56 *
2002	\$ 0.00	\$ 4,715.77	\$ 2,615.43	\$ 0.00	\$ 0.00	\$ 7,331.20 **
2003	\$210,673.00	\$105,336.50	\$195,131.69	\$ 151.00	\$ 818.26	\$510,473.93 *
2004	\$ 8,310.00	\$ 4,155.00	\$ 7,132.72	\$ 134.00	\$ 0.00	\$ 19,731.72 **
2005	\$ 41,891.00	\$ 20,945.50	\$ 29,004.19	\$ 159.00	\$ 0.00	\$ 91,999.69 *
2006	\$ 33,484.00	\$ 16,742.00	\$ 18,364.36	\$ 159.00	\$ 0.00	\$ 68,749.36 *
2007	\$ 52,040.00	\$ 26,020.00	\$ 20,556.18	\$ 156.00	\$ 0.00	\$ 98,772.18 *
2009	\$ 538.00	\$ 269.00	\$ 107.63	\$ 100.00	\$ 0.00	\$ 1,014.63 *
2010	\$ 550.00	\$ 275.00	\$ 73.88	\$ 125.00	\$ 0.00	\$ 1,023.88 *
2011	\$ 886.00	\$ 443.00	\$ 87.56	\$ 82.00	\$ 165.23	\$ 1,333.33 **
2012	\$ 1,311.00	\$ 655.50	\$ 68.41	\$ 78.00	\$ 0.00	\$ 2,112.91 **
<b>TOTAL</b>	<b>\$428,647.00</b>	<b>\$199,015.02</b>	<b>\$ 342,883.86</b>	<b>\$1,268.00</b>	<b>\$ 2,116.49</b>	<b>\$969,697.39</b>

\*Total Liened   \$939,188.23  
\*\* Total Unliened \$ 30,509.16

\*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 current per diem on these liabilities is \$77.11.

\*\*Balances 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 \$2.48.

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

Cert. No. 04307-309307 recorded in Riverside County on November 16, 2004, for tax year 2002 under Instrument No. 2004-0911848.

Cert. No. 05207-337652 recorded in Riverside County on August 15, 2005, for tax years 2002 and 2003 under Instrument No. 2005-0664868.

Cert. No. 08008-229454 recorded in Riverside County on January 16, 2008, for tax year 2005 under Instrument No. 2008-0024208.  
Cert. No. 08239-616615 recorded in Riverside County on September 8, 2008, for tax year 2006 under Instrument No. 2008-0493933.

Cert. No. 09236-655521 recorded in Riverside County on September 3, 2009, for tax year 2007 under Instrument No. 20090461861 page 1.

Cert. No. 13059-747731 recorded in Riverside County on March 14, 2013, for tax years 2009 and 2010 under Instrument No. 2013-0125962.

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

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

Dated August 4, 2014  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY

*Veronica Baez*

Veronica Baez  
(916) 845-5982

STATE OF CALIFORNIA



**FRANCHISE TAX BOARD**

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

August 4, 2014

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Assessment No. : 815180001-4 Item No. 424  
Situs Address : 1650 Lovekin Blv Blythe CA 92225  
Taxpayer Name : William L. Maragno  
FTB ID No. :

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 (OTW). 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 William L. Maragno. **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.

*Veronica Baez*  
Veronica Baez, Specialist  
Collection Advisory Team  
(916) 845-5982



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-5982

## ORDER TO WITHHOLD PERSONAL INCOME TAX

### PART 1 — RETAIN FOR YOUR RECORDS

Date: August 4, 2014

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2002, 2004, 2011 and 2012

**AMOUNT DUE**

**\$ 30,509.16**

Taxpayer's Name and Address:

WILLIAM L. MARAGNO  
3812 E BUTLER AVE  
KINGMAN AZ 86409-2325

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

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 815180001 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.



## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

### 18672. FAILURE TO WITHHOLD, LIABILITY

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

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

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

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



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-5982

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 2 — RETURN WITH PAYMENT**

Date: August 4, 2014

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2002, 2004, 2011 and 2012

**AMOUNT DUE**

**\$ 30,509.16**

Taxpayer's Name and Address:

WILLIAM L. MARAGNO  
3812 E BUTLER AVE  
KINGMAN AZ 86409-2325

**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)845-5982

## ORDER TO WITHHOLD PERSONAL INCOME TAX

### PART 3 — FURNISH TO TAXPAYER

Date: August 4, 2014

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2002, 2004, 2011 and 2012

#### AMOUNT DUE

\$ 30,509.16

#### Taxpayer's Name and Address:

WILLIAM L. MARAGNO  
3812 E BUTLER AVE  
KINGMAN AZ 86409-2325

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

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

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

#### SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

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

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

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

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

### 18672. FAILURE TO WITHHOLD, LIABILITY

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

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

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

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

Recording Requested by

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

And When Recorded Mail to

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

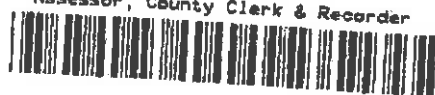
DOC # 2004-0911848 ✓  
11/15/2004 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records  
County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN ✓

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 04307309307 ✓



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) : WILLIAM MARAGNO ✓

FTB Account Number :

Social Security Number(s)

Last Known Address ✓ : 24200 JUNIPER SPRINGS RD  
: HOMELAND CA 92548-9631

For Taxable Years : 2002

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
78964.00	19457.75	7705.04	112.00	0	-1133.00	105105.79

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: 11/02/04

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

FTB 2930 V1 MARCS (REV 04-2004)

Public Record

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2005-0664868

08/15/2005 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 05207337652

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) : WILLIAM MARAGNO

FTB Account Number

Social Security Number(s) :

Last Known Address : 17795 FOOTHILL BLVD  
: FONTANA CA 92335-3791

For Taxable Years : 2003,2002

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
289637.00	124794.25	26241.53	213.00	0	-1133.00	439752.78

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: 07/26/05

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

FTB 2930 V1 M ARCS (REV 04-2004)

Public Record

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

DOC # 2008-0024208 X  
01/16/2008 08:00A Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN X

030  
030



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08008229454 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) X : WILLIAM L MARAGNO

FTB Account Number

Social Security Number(s) :

Last Known Address X : 17795 FOOTHILL BLVD  
FONTANA CA 92335-3791

For Taxable Years : 2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
41891.00	20945.50	7552.78	133.00	0.00	0.00	70522.28

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: 01/08/08

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

FTB 2030 V1 M ARCS (REV 06-2007)

Public Record

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2008-0493933

09/08/2008 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



053 M 053



NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08239616615

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) : WILLIAM L MARAGNO

FTB Account Number :

Social Security Number(s) :

Last Known Address : 17795 FOOTHILL BLVD  
: FONTANA CA 92335-3791

For Taxable Years : 2006

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
33484.00	16742.00	4979.72	135.00	0.00	0.00	55340.72

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: 08/26/08

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

FTB 2030 V1 M ARCS (REV 03-2008)

Public Record



Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2009-0461861

09/03/2009 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09236655521

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) : WILLIAM L MARAGNO

FTB Account Number :

Social Security Number(s) :

Last Known Address : 17795 FOOTHILL BLVD  
FONTANA CA 92335-3791

For Taxable Years : 2007

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
52040.00	26020.00	5935.54	132.00	0.00	0.00	84127.54

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  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: 

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

Authorized facsimile signature.

FTB 2930 V1 M ARCS (REV 03-2008)


Public Record

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

DOC # 2013-0125962 X  
03/14/2013 04:59P Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder  




Notice of State Tax Lien X

Filed With: RIVERSIDE

Certificate Number: 13059747731 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(s) as follows:

Name of Taxpayer(s) X: WILLIAM L MARAGNO

FTB Account Number :

Social Security Number(s) :

Last Known Address X : 24200 JUNIPER SPRINGS RD  
: HOMELAND, CA 92548

For Taxable Years : 2010,2009

Total Lien Amount \* : 1966.39

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: 02/28/13

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: 

Authorized facsimile signature.

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

FTB 2930 V1 M ARCS (REV 12-2012)

Public Record



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

# Fax

**Date:** October 2, 2015

**To:** State of CA, FTB, Attn: AnaMarija Antic-Jezildzic **From:** Jennifer Pazicni

**Fax:** 916 845-3277 **Phone:** 951 955-3336

**Pages:** 10 **Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP199-424) **CC:**

☐ **Urgent**    ☐ **For Review**    ☐ **Please Comment**    ☐ **Please Reply**    ☐ **Please Recycle**

AnaMarija Antic-Jezildzic,

I am currently working on the following excess proceeds claim from FTB regarding William L. Maragno. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by William L. Maragno, **Acct #** , **624:**  
**Maragno.**

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)

EP 199-424

STATE OF CALIFORNIA



**FRANCHISE TAX BOARD**

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

October 5, 2015

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Assessment No : 815180001-4 Item 424  
Situs Address: 1650 Lovekine Blv Blythe CA 92225  
Taxpayer Name : William L. & Dawn Maragno  
FTB ID No. :

Thank you for your request to provide updated balances for the claims indicated above.

Veronica Baez, the representative that completed the original claims is currently out of the office and I am unable to access her files. However based on the accounting you provided and a review of our records I can provide the following:

The balances for the secured/lien tax years as indicated on the Certificate of Tax Due and Delinquency dated August 4, 2014, remain the same at \$939,188.23, as of the date of the foreclosure sale.

The updated balance on the Order to Withhold Personal Income Tax for William has increased to \$31,596.28 as of October 5, 2015, with a per diem rate of \$2.60.

Finally Dawn's balance on her Order to Withhold Personal Income Tax, has increased to \$10,382.77, as of October 5, 2015, with a per diem rate of \$.85.

If you have any questions, please contact the undersigned.

AnaMarija Antic-Jezildzic, Specialist  
Submitted for Veronica Baez, Specialist  
Collection Advisory Team  
(916) 845-4841

**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 424 Assessment No.: 815180001-4

Assessee: MUSETTI, DANIEL & JANET & MARAGNO, WILLIAM L & MARAGNO, DAWN

Situs: 1650 LOVEKIN BLV BLYTHE 92225

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$414,377.26 from the sale of the above mentioned real property. I/We were the ☒ lienholder(s), ☐ property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2011-0361085; recorded on 8-17-2011. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

**NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.**

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 13<sup>th</sup> day of March, 2015 at Orange County, California  
County, State

Signature of Claimant

EVAN BURKLEY  
Print Name

27068 LA PAZ, Lot #203  
Street Address

ALISO Viejo, CA 92656  
City, State, Zip

714-321-8552  
Phone Number

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

RECEIVED  
2015 MAR 19 PM 1:58  
RIVERSIDE COUNTY  
TREASURER-TAX COLLECTOR

EJ-001

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, State Bar number, and telephone number).

Recording requested by and return to:

Christopher P. Wesierski [Bar No. 086736]

Ronald F. Templer [Bar No. 144006]

WESIERSKI &amp; ZUREK LLP

One Corporate Park Drive, Suite 200

Irvine, CA 92606

949-975-1000

☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Riverside

STREET ADDRESS: 46-200 Oasis Street

MAILING ADDRESS: 46-200 Oasis Street

CITY AND ZIP CODE: Indio, CA 92201

BRANCH NAME: Indio

DOC # 2011-0361085

08/17/2011 09:34A Fee: 18.00

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk &amp; Recorder



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19

PLAINTIFF: DANIEL MUSETTI

DEFENDANT: EVAN BUCKLEY and PERSEID LAND CAPITAL, et al.

CASE NUMBER:

RIC 430222

C  
522ABSTRACT 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

Daniel K. Musetti  
25126 Cortrite  
Homeland, CA 92548

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):

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

3. Judgment creditor (name and address):

Evan Buckley, 27068 La Paz Road, #203, Aliso Viejo, CA 92656

Date: August 5, 2011

Christopher P. Wesierski

(TYPE OR PRINT NAME)

4. ☒ Information on additional judgment creditors is shown on page 2.5. ☐ Original abstract recorded in this county:

a. Date:

b. Instrument No.:

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
\$ \$414,377.26

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

8. a. Judgment entered on (date): August 5, 2011

b. Renewal entered on (date):

9. ☐ This judgment is an installment judgment.10. ☐ An ☐ execution lien ☐ attachment lien is endorsed on the judgment as follows:

a. Amount: \$

b. In favor of (name and address):

VIA EMAIL

Electronic Signature  
Civil Code 1633.7

11. A stay of enforcement has

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

Clerk, by Deputy

M. Medrano



This abstract issued on (date):

AUG 09 2011

Form Adopted for Mandatory Use  
Judicial Council of California  
EJ-001 (Rev. January 7, 2008)ABSTRACT OF JUDGMENT—CIVIL  
AND SMALL CLAIMSLegal  
Solutions  
& PlusPage 1 of 2  
Code of Civil Procedure, §§ 468.480,  
674, 700.130

PLAINTIFF: DANIEL MUSETTI	CASE NUMBER:
DEFENDANT: EVAN BUCKLEY and PERSEID LAND CAPITAL, et al.	RIC 430222

**NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:**

13. Judgment creditor (name and address):

Perseid Land Capital LLC  
27068 La Paz Road, #203  
Aliso Viejo, CA 92656

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:

Social security no. (last 4 digits):

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

☐ Unknown

☐ Unknown

Driver's license no. (last 4 digits)  
and state:

Social security no. (last 4 digits):

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

☐ Unknown

☐ Unknown

18. Name and last known address

☐

19. Name and last known address

☐

Driver's license no. (last 4 digits)  
and state:

Social security no. (last 4 digits):

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

☐ Unknown

☐ Unknown

Driver's license no. (last 4 digits)  
and state:

Social security no. (last 4 digits):

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

☐ Unknown

☐ Unknown

20. ☐ Continued on Attachment 20.

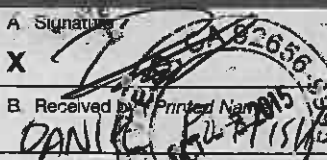


2011-0261085  
01/17/2011 09:04A  
2 of 2

September 30, 2015

Evan Buckley  
27068 La Paz Rd., #203  
Aliso Viejo, CA 92656

Re: APN: 815180001-4  
TC 199 Item 424  
Date of Sale: February

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"><li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li><li>■ Print your name and address on the reverse so that we can return the card to you.</li><li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li></ul>		<p>A. Signature <input checked="" type="checkbox"/> X  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by <input type="checkbox"/> Printed Name <input type="checkbox"/> Date of Delivery</p> <p>C. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below.</p>	
1. Article Addressed to:  Evan Buckley 27068 La Paz Rd., #203 Aliso Viejo, CA 92656		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
2. Article Number (Transfer from service label)  EP 199-424		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
PS Form 3811, August 2001		Domestic Return Receipt	
		7003 2260 0004 1558 9527	

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 send in all documents within 30 days (**October 30, 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)



November 3, 2015

Evan Buckley  
27068 La Paz Rd., #203  
Aliso Viejo, CA 92656

Re: APN: 815180001-4  
TC 199 Item 424  
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

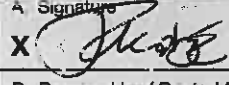
\_\_\_\_ Copy of Marriage Certificate for  
\_\_\_\_ Original Note/Payment Book  
**X Updated Statement of Monies Owed  
(as of date of tax sale)**  
\_\_\_\_ Articles of Incorporation (if applicable  
Statement by Domestic Stock)  
\_\_\_\_ Court Order Appointing Administrator  
\_\_\_\_ Deed (Quitclaim/Grant etc...)  
\_\_\_\_ Other -

**If your documentation is not received within 15 days (November 18, 2015), your claim will be denied.**

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@RivCoTTC.org](mailto:jpazicni@RivCoTTC.org)

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<input checked="" type="checkbox"/> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. <input checked="" type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input checked="" type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature <input checked="" type="checkbox"/> X  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to  Evan Buckley 27068 La Paz Rd., #203 Aliso Viejo, CA 92656  EP 199-424		B. Received by (Printed Name) Jacob E. Moff	C. Date of Delivery
2. Article Number (Transfer from service label) 7015 0640 0006 1626 4325		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below. <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-15

11-30-15

RECEIVED

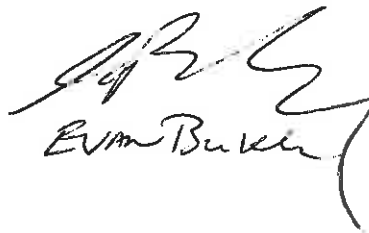
2015 DEC -8 AM 10:53

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

JENNIFER,

PLEASE FIND ENCLOSED A COPY  
OF A JUDGEMENT AGAINST DANIEL  
MUSSETTI IN THE AMOUNT OF \$414,377.26.  
NONE OF THIS AMOUNT HAS BEEN PAID.  
THIS JUDGEMENT WAS ENTERED IN  
THE RECORDS OF RIVERSIDE COUNTY, ON  
AUGUST 17, 2011.

IF ANY OTHER INFORMATION IS NEEDED  
PLEASE CALL ME. (714) 321-8652

  
Evan Baker

STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

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

August 4, 2014

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

RECEIVED  
2014 AUG 12 AM 7:25  
RIVERSIDE COUNTY  
TREAS. TAX COLLECTOR

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Assessment No. : 815180001-4 Item No. 424  
Situation Address : 1650 Lovekin Blv Blythe CA 92225  
Taxpayer Name : Dawn L. Maragno  
FTB ID No. : 120-68389-71

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 (OTW). 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 Dawn L. Maragno. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

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

*Veronica Baez*  
Veronica Baez, Specialist  
Collection Advisory Team  
(916) 845-5982



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-6882

## ORDER TO WITHHOLD PERSONAL INCOME TAX

PART 1 — RETAIN FOR YOUR RECORDS

Date: August 4, 2014

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

Case No.: 120-68389-71  
Acct. No.: 12-68389-71  
SSN: 549-33-9858  
Tax Year(s): 2004

**AMOUNT DUE**

\$ 10,025.54

Taxpayer's Name and Address:

DAWN L. MARAGNO  
17795 FOOTHILL BLVD  
FONTANA CA 92335-3791

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

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 815180001 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.

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

### 18672. FAILURE TO WITHHOLD, LIABILITY

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

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

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

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



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-6982

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

Date: August 4, 2014

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

Case No.: 120-68389-71  
Acct. No.: 12-68389-71  
SSN: 549-33-9858  
Tax Year(s): 2004

**AMOUNT DUE**

\$ 10,025.54

Taxpayer's Name and Address:

DAWN L. MARAGNO  
17795 FOOTHILL BLVD  
FONTANA CA 92335-3791

**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 2962  
SACRAMENTO CA 95812-2962  
(916)845-6982

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

Date: August 4, 2014

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

Case No.: 120-68389-71  
Acct. No.: 12-68389-71  
SSN: 549-33-9858  
Tax Year(s): 2004

**AMOUNT DUE**

**\$ 10,025.54**

Taxpayer's Name and Address:

DAWN L. MARAGNO  
17795 FOOTHILL BLVD  
FONTANA CA 92335-3791

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

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

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

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

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

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

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

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

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





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

# Fax

**Date:** October 2, 2015

**To:** State of CA, FTB, Attn: AnaMarija Antic-Jezildzic **From:** Jennifer Pazicni

**Fax:** 916-845-3277 **Phone:** 951 955-3336

**Pages:** 7 **Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP199-424) **CC:**

☐ **Urgent**    ☐ **For Review**    ☐ **Please Comment**    ☐ **Please Reply**    ☐ **Please Recycle**

AnaMarija Antic-Jezildzic,

I am currently working on the following excess proceeds claim from FTB regarding Dawn L. Maragno. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Dawn L. Maragno, **Acct #120-68389-71**.

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)

EP. 199-424



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

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

October 5, 2015

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Assessment No : 815180001-4 Item 424  
Situs Address: : 1650 Lovekine Blv Blythe CA 92225  
Taxpayer Name : William L. & Dawn Maragno  
FTB ID No. : 111-82588-80 & 120-68389-71

Thank you for your request to provide updated balances for the claims indicated above.

Veronica Baez, the representative that completed the original claims is currently out of the office and I am unable to access her files. However based on the accounting you provided and a review of our records I can provide the following:

The balances for the secured/liened tax years as indicated on the Certificate of Tax Due and Delinquency dated August 4, 2014, remain the same at \$939,188.23, as of the date of the foreclosure sale.

The updated balance on the Order to Withhold Personal Income Tax for William has increased to \$31,596.28 as of October 5, 2015, with a per diem rate of \$2.60.

Finally Dawn's balance on her Order to Withhold Personal Income Tax, has increased to \$10,382.77, as of October 5, 2015, with a per diem rate of \$.85.

If you have any questions, please contact the undersigned.

AnaMarija Antic-Jezildzic, Specialist  
Submitted for Veronica Baez, Specialist  
Collection Advisory Team  
(916) 845-4841



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

# Fax

**Date:** September 30, 2015

**To:** State of CA, FTB, Attn: Veronica Baez

**From:** Jennifer Pazicni

**Fax:** 916-845-3277

**Phone:** 951 955-3336

**Pages:** 4

**Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP199-424)

**CC:**

☐ **Urgent**

☐ **For Review**

☐ **Please Comment**

☒ **Please Reply**

☐ **Please Recycle**

Veronica Baez,

I am currently working on the following excess proceeds claim from FTB regarding Dawn L. Maragno. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Dawn L. Maragno, **Acct #120-68389-71**.

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)



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*****
*                                                                 P. 01 *
*                                                                 *
*          TRANSACTION REPORT          *
*                                                                 *
*                                                                 OCT-02-2015 FRI 08:57 AM *
*                                                                 *
*   FOR:  RIV CO TREAS TAX COLL      951 955 3990   *
*                                                                 *
*   SEND *
*                                                                 *
*   DATE START  RECEIVER      TX TIME  PAGES TYPE      NOTE      M#  DP *
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```



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

# Fax

Date: October 2, 2015

To: State of CA, FTB, Attn: AnaMarija Antic-Jezdzic From: Jennifer Pazioni

Fax: 916-846-3277 Phone: 951-955-3336

Pages: 7 Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP199-424) CC:

☐ Urgent ☐ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

AnaMarija Antic-Jezdzic,

I am currently working on the following excess proceeds claim from FTB regarding Dawn L. Maragno. I would like to request an updated statement of money owed to the State of California, Franchise Tax Board by Dawn L. Maragno, Acct #120-68389-71.

Thank you,

Jennifer Pazioni  
 Tax Sale Operations  
[jpazioni@co.riverside.ca.us](mailto:jpazioni@co.riverside.ca.us)

**STATE BOARD OF EQUALIZATION**

450 N STREET, MC:55, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0055  
TELEPHONE 916-445-1122 • FAX 916-327-0615  
[www.boe.ca.gov](http://www.boe.ca.gov)

**RECEIVED**

2014 MAY -5 PM 2:51

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

May 2, 2014

BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (Ret.)  
Second District, Lancaster

MICHELLE STEEL  
Third District, Orange County

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director

Don Kent, Treasurer-Tax Collector  
PO BOX 12005  
Riverside, ca 92502-2205

TC 199, Item 424

Attn: Excess Proceeds

William Lary Maragno  
Certificate No. BE-1201152 & BE-  
1244911  
Account No.

Dear Mr. Kent:

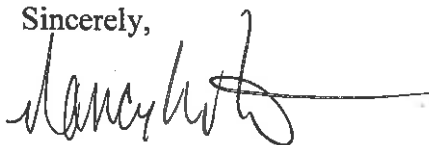
In your letter dated April 22, 2014, you advised that you are holding surplus funds from the foreclosure sale of property owned by William Lary Maragno.

William Lary Maragno owes the State Board of Equalization \$1,285,958.89 with interest calculated to February 4, 2014, the date of the foreclosure sale. Notice of State Tax Lien (copy of document enclosed) secures the full amount.

Therefore, the State Board of Equalization makes claim to any surplus proceeds, with our interest substantiated by Certificate Nos. BE-1201152 & BE-1244911 as mentioned above. Thank you for your cooperation.

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

Sincerely,



Nancy Peters  
Business Tax Representative  
Special Operations Branch

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

AND WHEN RECORDED MAIL TO:

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

DOC # 2005-0321891 ✓

✓ 04/25/2005 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry M. Ward

Assessor, County Clerk & Recorder



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**NOTICE OF STATE TAX LIEN** ✓

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

RIVERSIDE  
33



**Certificate No. BE-1201152** ✓

**Account No.:**

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayers

✓ WILLIAM LARY MARAGNO

DOING BUSINESS AS AZ-TEX

whose last known address was ✓ 17795 FOOTHILL BLVD, FONTANA, CA 92335-3791

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

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
01/01/02 12/31/04	04/22/05	\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37
TOTAL		\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37

Additional penalty of 10% will accrue on any tax remaining unpaid after May 2, 2005

Additional interest accrues after April 30, 2005, at the modified adjusted rate established pursuant to Section 6591.5 of the Revenue and Taxation Code.

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

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

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

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



Dated April 25, 2005  
At Sacramento, California

By   
R. Cornell, Authorized Representative

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

AND WHEN RECORDED MAIL TO:

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

DOC # 2005-0354649

05/04/2005 08:00A Fee: NC

Page 1 of 1

Recorded in Official Records  
County of Riverside

Larry W. Ward  
Assessor, County Clerk & Recorder



**NOTICE OF STATE TAX LIEN**

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



RIVERSIDE  
33

**Certificate No. BE-1201152**

**Account No.:**

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayers  
**WILLIAM LARY MARAGNO**  
**DOING BUSINESS AS AZ-TEX**

whose last known address was **17795 FOOTHILL BLVD**, **FONTANA**, **CA 92335-3791**  
is (are) liable to the State of California for amounts due from and required to be paid by said taxpayer(s) and duly levied and  
determined under the provisions of the California Sales and Use Tax Law, Part 1, 1.5 and where applicable, Part 1.6.

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
01/01/02 12/31/04	04/22/05	\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37
TOTAL		\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37

Additional penalty of 10% will accrue on any tax remaining unpaid after May 2, 2005

Additional interest accrues after April 30, 2005, at the modified adjusted rate established pursuant to Section 6591.5 of the  
Revenue and Taxation Code.

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

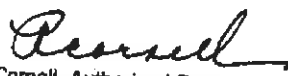
The liability above set forth is a lien upon all real property and rights to such property, including all after-acquired property and  
rights to property belonging to the above-named taxpayer(s).

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

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



Dated April 22, 2005  
At Sacramento, California

By   
R. Cornell, Authorized Representative

BOE-426 (S1) Rev. 13 (7-01)

Public Record



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

AND WHEN RECORDED MAIL TO:

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

**NOTICE OF STATE TAX LIEN**

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

RIVERSIDE  
33

**Certificate No. BE-1201152**

**Account No.:**

The State Board of Equalization of the State of California, hereby certifies that the following named taxpayers  
WILLIAM LARY MARAGNO  
DOING BUSINESS AS AZ-TEX

whose last known address was 17795 FOOTHILL BLVD FONTANA CA 92335-3791  
is (are) liable to the State of California for amounts due from and required to be paid by said taxpayer(s) and duly levied and  
determined under the provisions of the California Sales and Use Tax Law, Part 1, 1.5 and where applicable, Part 1.6.

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
01/01/02 12/31/04	04/22/05	\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37
TOTAL		\$ 804,376.15	\$ 100,723.72	\$ 108,140.50	\$ 1,013,240.37

Additional penalty of 10% will accrue on any tax remaining unpaid after May 2, 2005

Additional interest accrues after April 30, 2005, at the modified adjusted rate established pursuant to Section 6591.5 of the  
Revenue and Taxation Code.

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

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

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

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



Dated May 1, 2014  
At Sacramento, California

By   
R. Cornell, Authorized Representative

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

AND WHEN RECORDED MAIL TO:

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

Recorded in Official Records, County of San Bernardino

10/16/2009  
2:21 PM  
FV



**LARRY WALKER**  
Auditor/Controller - Recorder

**R Regular Mail**

Doc#: **2009-0454643**



Titles: 1 Pages: 1

Fees	0.00
Taxes	0.00
Other	0.00
PAID	\$0.00

**NOTICE OF STATE TAX LIEN**

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

SAN BERNARDINO  
36

**Account No.**

**Certificate No. BE- 1244911**

The State Board of Equalization of the State of California hereby certifies that the following named taxpayer(s)  
WILLIAM LARY MARAGNO  
DOING BUSINESS AS AZ-TEX

whose last known address was 17795 FOOTHILL BLVD, FONTANA, CA 92335-3791

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

PERIOD	ASSESSMENT	TAX	INTEREST	PENALTY	TOTAL
07/01/07 09/30/07	05/16/08		\$196.93	\$512.20	\$709.13
01/01/08 10/19/08	03/08/09		\$1,320.51	\$3,344.40	\$4,664.91
		<b>TOTAL</b>	\$1,517.44	\$3,856.60	\$5,374.04

Additional interest accrues after October 31, 2009, at the modified adjusted rate established pursuant to section 6591.5 of the Revenue and Taxation Code. Additional penalties may accrue by operation of law.

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

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



Dated October 05, 2009  
At Sacramento, California

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

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

By 

R. Cornell, Authorized Representative

**CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY**  
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 199 Item 424 Assessment No.: 815180001-4

Assessee: MUSETTI, DANIEL & JANET & MARAGNO, WILLIAM L & MARAGNO, DAWN

Situs: 1650 LOVEKIN BLV BLYTHE 92225

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

RECEIVED  
2014 JUN -5 PM 2:13  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$251,610.49 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 2013-0501989; recorded on 10/21/2013. 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.**

SEE ATTACHED STATEMENT AND DOCUMENTATION

1. APPLICATION FOR AND RENEWAL OF JUDGMENT
2. NOTICE OF RENEWAL OF JUDGMENT
3. RECORDED ABSTRACT OF JUDGMENT

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 2nd day of June, 2014 at ORANGE COUNTY, CALIFORNIA  
County, State

Signature of Claimant

JOHN R. GARDENER

Print Name

1806 N. BROADWAY, SUITE A

Street Address

SANTA ANA, CA 92706

City, State, Zip

714 972 8989 ext 305

Phone Number

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

I, John R. Gardener, Esq. Hereby claim excess proceeds in the amount of \$251,610.49 pursuant to the following reasons:

I am the attorney of record for the plaintiff, Labor Ready , in the action entitled: Labor Ready vs William Lary Maragno, individually dba AZTEX aka AX-TEX Trailers.

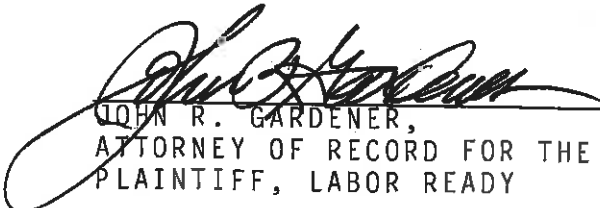
I have recorded the Abstract of Judgment with the Riverside County Recorder on October 21, 2013 , instrument #2013-0501989 for the amount of \$251,610.49.

I have attached the following documents:

Application for and Renewal of Judgment  
Notice of Renewal of Judgment  
Abstract of Judgment

I, John R. Gardener, affirm under penalty of perjury that the above is true and correct

Executed this 2nd Day of June, At Santa Ana, CA  
2014

  
JOHN R. GARDENER,  
ATTORNEY OF RECORD FOR THE  
PLAINTIFF, LABOR READY

RECORDING REQUESTED BY AND MAIL TO:  
(Name and mailing address, including city, state,  
and ZIP code, of requesting party)

GARDENER & RIECHMANN, INC.  
1806 N. BROADWAY, SUITE A  
SANTA ANA, CA 92706

DOC # 2006-0273234

04/17/2006 08:00A Fee:13.00

Page 1 of 3

Recorded in Official Records  
County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



M	S	U	3	FILE	DATE	LN	PLUM	MAJLN	SNP	MISC.
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SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

14-

## DOCUMENT TITLE

- ☒ ABSTRACT OF JUDGMENT
- ☐ ACKNOWLEDGMENT OF SATISFACTION OF JUDGMENT
- ☐ OTHER (specify):



2006-0273234  
04/12/2006 08:08A  
2 of 3

EJ-001

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and address). TEL NO.

☒ Recording requested by and return to: 714-942-8989

JOHN R. GARDENER  
(SB52397)  
GARDENER & RIECHMANN, INC.  
1806 N. Broadway  
Suite A  
Santa Ana, CA 92706-2626

☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN BERNARDINO

STREET ADDRESS: 351 N. Arrowhead

MAILING ADDRESS: SAME

CITY AND ZIP CODE: San Bernardino, CA 92415-0240

BRANCH NAME: CENTRAL REGION

PLAINTIFF: LABOR READY

DEFENDANT: WILLIAM LARY MARAGNO

FOR RECORDER'S USE ONLY

☒ ABSTRACT OF JUDGMENT

Amended

CASE NUMBER:

SCVSS095672 ☒

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

WILLIAM LARY MARAGNO, individually  
dba AZ-TEX TRAILERS;  
17795 FOOTHILL BLVD.  
FONTANA, CA

b. Driver's license No. and state:

c. Social security No.:

☒ Unknown

Unknown

d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address):

WILLIAM LARY MARAGNO, individually dba AZ-TEX TRAILERS; 17795 FOOTHILL BLVD.  
FONTANA, CA

e. Original abstract recorded in this county:

(1) Date:

(2) Instrument No.:

f. Information on additional judgment debtors is shown on page two.

Date: 11/12/03

JOHN R. GARDENER

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

2. a. ☒ I certify that the following is a true and correct abstract of the judgment entered in this action.

b. ☐ A certified copy of the judgment is attached.

3. Judgment creditor (name and address):

LABOR READY C/O GARDENER & RIECHMANN, INC.  
1806 N. BROADWAY, SUITE A, SANTA ANA, CA 92706

4. Judgment debtor (full name as it appears in judgment):

WILLIAM LARY MARAGNO, individually dba AZ-TEX aka Az-TEX TRAILERS

6. Total amount of judgment as entered or last renewed:  
\$ 149,018.49

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

a. Amount: \$ 0.00

b. In favor of (name and address):

5. a. Judgment entered on (date): 10/28/03

b. Renewal entered on (date):

This abstract issued on (date):

DEC - 3 2003

8. A stay of enforcement has

a. ☒ not been ordered by the court.

b. been ordered by the court effective until (date):

9. This judgment is an installment judgment.

Clerk, by

JACQUELYN A. HOLMES

Deputy

ABSTRACT OF JUDGMENT  
(CIVIL)

Legal  
Solutions  
& Plus

Page 1 of 2  
Code of Civil Procedure, §§ 489.480,  
674, 700.190

Public Record

Order: Non-Order Search Doc: RV:2006 00273234

Page 2 of 3

PLAINTIFF: LABOR READY

DEFENDANT: WILLIAM LARY MARAGNO

CASE NUMBER

SCVSS095672

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS

10. Name and last known address

14.

Name and last known address

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

11. Name and last known address

15.

Name and last known address

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

12. Name and last known address

16.

Name and last known address

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

13. Name and last known address

17.

Name and last known address

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

Driver's license No. & state:

Unknown

Social security No.:

Unknown

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

18. Continued on Attachment 18.

EJ-001 [Rev. January 1, 2003]

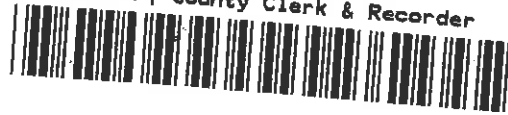
ABSTRACT OF JUDGMENT  
(CIVIL)

Page 2 of 2

Public Record

REC'D OCT 31 2013

DOC # 2013-0501989  
 10/21/2013 03:56P Fee:44.00  
 Page 1 of 3  
 Recorded in Official Records  
 County of Riverside  
 Larry W. Ward  
 Assessor, County Clerk & Recorder



ING REQUESTED BY MAIL TO:  
 (name and mailing address, including city  
 state, and ZIP code, of requesting party)

GARDENER & RIECHMANN, INC.  
 1806 N. BROADWAY, SUITE A  
 SANTA ANA, CA 92706

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072

# DOCUMENT TITLE

- ☒ ABSTRACT OF JUDGMENT
- ☐ ACKNOWLEDGE OF SATISFACTION OF JUDGMENT
- ☐ OTHER (specify): \_\_\_\_\_

NOTE THAT THIS ABSTRACT OF JUDGMENT REPLACES THE PREVIOUSLY RECORDED ABSTRACT O  
 JUDGMENT ISSUED ON ON DECEMBER 3, 2003 AND RECORDED WITH THE  
 RIVERSIDE COUNTY RECORDER ON APRIL 17, 2006, INSTRUMENT NUMBER  
 2006-0273234



WITHOUT ATTORNEY (Name, address, State Bar number, and

John R. Gardener  
 John R. Gardener (SB52397)  
 Gardener & Riechmann, Inc.  
 1806 N. Broadway, Suite A  
 Santa Ana, CA 92706  
 714 972 8989

☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF San Bernardino

STREET ADDRESS: 303 W. Third Street

MAILING ADDRESS: SAME

CITY AND ZIP CODE: San Bernardino, CA 92415-0210

BRANCH NAME: San Bernardino District /Civil Division

FOR RECORDER'S USE ONLY

PLAINTIFF: LABOR READY

CASE NUMBER: CIVDS1311202  
 (Previous Case Number  
 SCVSS095672)

DEFENDANT: WILLIAM LARY MARAGNO, INDIVIDUALLY DBA AZ-  
 TEX AKA AX-TEX TRAILERS

**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

WILLIAM LARY MARAGNO, INDIVIDUALLY  
 DBA AZ-TEX AKA AX-TEX TRAILERS  
 17795 FOOTHILL BLVD.  
 FONTANA, CA 92335

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): WILLIAM LARY MARAGNO,  
 INDIVIDUALLY DBA AZ-TEX AKA AX-TEX TRAILERS  
 17795 FOOTHILL BLVD., FONTANA, CA 92335

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):

5. ☒ Original abstract recorded in this county: Riverside

LABOR READY C/O GARDENER & RIECHMANN, INC.  
 1806 N. BROADWAY, SUITE A, SANTA ANA, CA 92706

a. Date: 4/17/2006

b. Instrument No.: 2006-0273234

Date: OCTOBER 1, 2013

JOHN R. GARDENER

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
 \$ 251610.49

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

8. a. Judgment entered on (date): 10/28/2003

b. Renewal entered on (date): 9/5/2013

9. ☐ This judgment is an installment judgment.

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

a. Amount: \$ 0.00

b. In favor of (name and address):

11. A stay of enforcement has

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

Clerk, by

Deputy

Charles M. Turkal

[SEAL]



This abstract issued on (date):

OCT 1 0 2013

EJ-190

JRPARTY WITHOUT ATTORNEY (Name and Address):

TEL. NO.:

Recording requested by and return to: 714 972 8989

John R. Gardener, Esq.  
Gardener & Riechmann, Inc.  
1806 N. Broadway, Suite A  
Santa Ana, CA 92706

☒ ATTORNEY FOR ☒ JUDGMENT CREDITOR ☐ ASSIGNEE OF RECORD

NAME OF COURT: San Bernardino Superior Court

STREET ADDRESS: 303 W. Third Street

MAILING ADDRESS: same

CITY AND ZIP CODE: San Bernardino, Ca 92415-0210

BRANCH NAME: San Bernardino District / Civil Division

PLAINTIFF: Labor Ready

DEFENDANT: William Lary Maragno

FOR RECORDER'S USE ONLY

CVSS1311202

CASE NUMBER:

SCVSS095672 (Unlimited)

FOR COURT USE ONLY

## APPLICATION FOR AND RENEWAL OF JUDGMENT

☒ Judgment creditor☐ Assignee of record

applies for renewal of the judgment as follows:

1. Applicant (name and address): Labor Ready  
c/o Gardener & Riechmann, Inc.  
1806 N. Broadway, Suite A.  
Santa Ana, Ca 92706

2. Judgment debtor (name and last known address):  
William Lary Maragno, individually dba  
AZ-TEX AKA AX-TEX TRAILERS  
17795 FOOTHILL BLVD.  
FONTANA, CA 92335

3. Original judgment

a. Case number (specify): SCVSS 095672

b. Entered on (date): OCTOBER 28, 2003

c. Recorded:

(1) Date: DECEMBER 18, 2003

(2) County: SAN BERNARDINO

(3) Instrument No.: 2003-0933604

Date: April 17, 2006

County: RIVERSIDE

Instrument No.: 2006-0273234

4. ☐ Judgment previously renewed (specify each case number and date):5. ☒ Renewal of money judgment

a. Total judgment.....	\$	149,018.49
b. Costs after judgment.....	\$	0.00
c. Subtotal (add a and b).....	\$	149,018.49
d. Credits after judgment.....	\$	20,000.00
e. Subtotal (subtract d from c).....	\$	129,018.49
f. Interest after judgment.....	\$	122,562.00
g. Fee for filing renewal application.....	\$	30.00
h. Total renewed judgment (add e, f, and g)....	\$	251,610.49

i. ☐ The amounts called for in items a - h are different for each debtor.  
These amounts are stated for each debtor on Attachment 5.

Y OR PARTY WITHOUT ATTORNEY (Name and Address) JOHN R. GARDENER GARDENER & RIECHMANN, INC. 1806 N. Broadway Suite A Santa Ana, CA 92706-2626 ATTORNEY FOR (Name): PLAINTIFF	TELEPHONE NO.: 714-972-8989	FOR COURT USE ONLY
NAME OF COURT: SAN BERNARDINO SUPERIOR COURT STREET ADDRESS: 303 W. Third Street MAILING ADDRESS: same CITY AND ZIP CODE: San Bernardino, CA 92415-0210 BRANCH NAME: SAN BERNARDINO DISTRICT /CIVIL DIVISION PLAINTIFF: LABOR READY		
DEFENDANT: WILLIAM LARY MARAGNO		
NOTICE OF RENEWAL OF JUDGMENT	CASE NUMBER: SCVSS095672 (Unlimited)	CIVAS1311202

TO JUDGMENT DEBTOR (name): William Lary Maragno, individually dba AZ-TEX aka AX-TEX TRAILERS

1. **This renewal extends** the period of enforceability of the judgment until 10 years from the date the application for renewal was filed.
2. **If you object** to this renewal, you may make a motion to vacate or modify the renewal with this court.
3. You must make this motion within **30 days** after service of this notice on you.
4. A copy of the *Application for and Renewal of Judgment* is attached (*Cal. Rules of Court, rule 3.1900*).

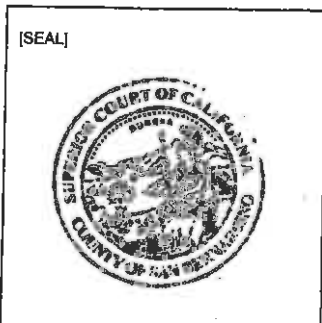
Date:

SEP 05 2013

Clerk, by

Gloria M. Kresc

Deputy



See CCP 683.160 for information on method of service

**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 424 Assessment No.: 815180001-4

Assessee: MUSETTI, DANIEL & JANET & MARAGNO, WILLIAM L & MARAGNO, DAWN

Situs: 1650 LOVEKIN BLV BLYTHE 92225

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

**RECEIVED**

2014 APR 28 PM 12:40

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 11,116.58 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. 2010-0454279; recorded on 9/22/10. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

**NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.**

ABSTRACT of Judgment (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 24th day of April, 2014 at SAN BERNARDINO COUNTY, CA  
County, State

Ronald Adler, Pres, Fidelity Recovery Svc  
Signature of Claimant

RONALD ADLER  
Print Name

5670 Schaefer Ave, Suite 0  
Street Address

CHINO, CA 91710  
City, State, Zip

909 902 9595  
Phone Number

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number



## FIDELITY CREDITOR SERVICE, INC.

CORPORATE OFFICE:  
216 S Louise Street  
Glendale, CA 91205  
818/502-1981 or 800/440-1981  
Fax 818/502/1979

VENTURA  
OFFICE:  
4587 Telephone Rd. Suite #212  
Ventura, CA 93003  
805/477-7447 or 888/440-1981  
Fax 805/650-0790

March 17, 2015

County of Riverside Treasurer- Tax Collector  
County Administrative Center – 4<sup>th</sup> Floor  
4080 Lemon Street, P.O. Box 12005  
Riverside, CA 92502-2205  
Attention: Ms. Jennifer Pazieni

### IN RE: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY

Assessment No.: 815180001-4      Item: 424  
Situs Address: 1650 Lovekin Blvd, Blythe, CA 92225  
Assessee: Musetti, Daniel & Janet & Maragno, William L & Maragno, Dawn  
Date Sold: February 04, 2014  
Date Deed to Purchaser Recorded: March 21, 2014  
Final Date to Submit Claim: March 23, 2015

Dear Ms. Pazieni:

Fidelity Recovery Service, previously filed its CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY. Attached is a true and correct copy of the Claim Form which was submitted to your office, for reference.

Kindly be advised that Fidelity Recovery Service (FRS), has recently merged with Fidelity Creditor Service, Inc. (FCS).

Kindly take note of the new address as follows:

Fidelity Creditor Service, Inc.  
216 South Louise Street, 2<sup>nd</sup> Floor  
Glendale, California 91205

Respectfully,

Clint Sallee  
President

Ron Adler

Website: [fcscollect.com](http://fcscollect.com) \* e-mail: [info@fcscollect.com](mailto:info@fcscollect.com) or [Ventura@fcscollect.com](mailto:Ventura@fcscollect.com)

Commercial \* Retail \* Financial \* Medical/Dental \* Universities and Schools \* Property Management Collections

RECORDING REQUESTED BY

MONTE S. GORDON  
11355 WEST OLYMPIC BOULEVARD  
SUITE 300  
LOS ANGELES, CALIFORNIA 90064

DOC # 2010-0454279

09/22/2010 08:00A Fee:21.00

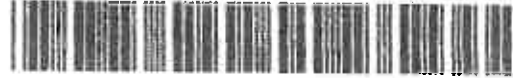
Page 1 of 3

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



WHEN RECORDED MAIL TO

NAME  
LAW OFFICES OF MONTE S. GORDON  
MAILING 11355 W. OLYMPIC BLVD.  
ADDRESS SUITE 300

CITY, STATE LOS ANGELES, CA  
ZIP CODE 90064

S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1			3				4		1
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
									704

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

TITLE(S)



ABSTRACT OF JUDGMENT

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, State Bar number, and telephone number)

Recording requested by and return to: MONTE S. GORDON  
MONTE S. GORDON, BAR NO. 52426  
LAW OFFICES OF MONTE S. GORDON  
11355 WEST OLYMPIC BOULEVARD  
SUITE 300  
LOS ANGELES, CALIFORNIA 90064  
(310) 914-9500

X ATTORNEY FOR X JUDGMENT CREDITOR ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN BERNARDINO

STREET ADDRESS: 303 W. THIRD STREET

MAILING ADDRESS:

CITY AND ZIP CODE SAN BERNARDINO, CALIFORNIA 92415-0210

BRANCH NAME: CENTRAL DISTRICT

FOR RECORDER'S USE ONLY

PLAINTIFF: FIDELITY RECOVERY SERVICE

CASE NUMBER

DEFENDANT: WILLIAM MARAGNO individually & dba AZ-TEX TRAILERS

CIVDS 1006685

**ABSTRACT OF JUDGMENT—CIVIL  
AND SMALL CLAIMS**

Amended

FOR COURT USE ONLY

1. The X judgment creditor assignee of record applies for an abstract of judgment and represents the following:

a. Judgment debtor's

Name and last known address

WILLIAM MARAGNO individually & dba  
AZ-TEX TRAILERS  
17795 FOOTHILL BOULEVARD  
FONTANA, CA 92335

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

X 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): WILLIAM MARAGNO individually & dba AZ-TEX TRAILERS; 17795 FOOTHILL BOULEVARD FONTANA, CA 92335

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):

5. Original abstract recorded in this county:

FIDELITY RECOVERY SERVICE; 5670 SCHAEFER AVENUE, SUITE 0; CHINO, CA 91710

a. Date:

b. Instrument No.:

Date: August 27, 2010

Monte S. Gordon

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
\$ 11,116.58

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): 7/20/10

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. X not been ordered by the court.

b. been ordered by the court effective until (date):

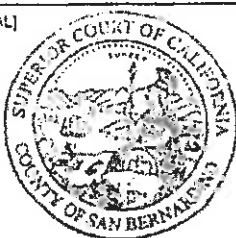
12. a. X I certify that this is a true and correct abstract of the judgment entered in this action.

b. A certified copy of the judgment is attached.

Clerk, by Christine Lockman, Deputy

Christine Lockman

[SEAL]



This abstract issued on (date):

SEP 16 2010



PLAINTIFF: FIDELITY RECOVERY SERVICE	CASE NUMBER:
DEFENDANT: WILLIAM MARAGNO individually & dba AZ-TEX TRAILERS	CIVDS 1006685

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 20.

RECEIVED

OCT - 4 2010

MONTE S. GORDON



EP 199-474

RIVERSIDE COUNTY TREASURER  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Letter ID: L0776527168  
Issued Date: March 23, 2015  
Taxpayer ID:

CLAIM FOR EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY  
ASSESSMENT NO: 815180001-4  
SITUS ADDRESS: 1650 LOVEKIN BLV  
BLYTHE, CA 92225

I, the undersigned claimant, request to be awarded the excess proceeds resulting from the sale of the above referenced property.

I claim my status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code.

I am a rightful claimant and base my status and right to file a claim on the following information and documentation:

The Employment Development Department, State of California by its statutory power has created a lien for unpaid taxes against DANIEL K MUSETTI in RIVERSIDE County, California.

CERTIFICATE RECORDED	BK-PG	TAXES	PEN	INT	BALANCE
G000786295	04-24-2013 2013-0191625	\$2,334.94	\$954.42	\$185.03	\$3,474.39

Interest calculated through February 4, 2014

G000861087	06-26-2013 2013-0307326	\$2,704.17	\$919.26	\$154.93	\$3,778.36
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Interest calculated through February 4, 2014

**CLAIM TOTAL: \$7,252.75**

I affirm under penalty of perjury that the foregoing is true and correct.

Executed 03-23-2015, at SACRAMENTO, CALIFORNIA.

Sincerely,

CHRIS KANELOS, Sr. Tax Compliance Rep. (Lead)  
Offset Group  
Collection Division  
(916) 464-2063Employment Development Department  
800 Capital Mall MIC 92H  
Sacramento, CA 95814

DE 6487 Rev. 7 (5-12)

Detach and return this portion with payment

<b>Account ID</b>	<b>Amount Due</b> \$7,252.75
<b>Letter ID</b> L0776527168	<b>Issue Date</b> March 23, 2015
<b>Collection ID</b> 499230720	

Make remittances payable to Employment Development  
Department. Include Account ID on all checks and inquiries.RIVERSIDE COUNTY TREASURER  
PO BOX 12005  
RIVERSIDE CA 92502-2205

DE 6487 Rev. 7 (5-12)

EMPLOYMENT DEVELOPMENT DEPT  
PO BOX 989061  
WEST SACRAMENTO, CA 95798-9061

0026831829912310000007252757600004992307201231999911

RECORDING REQUESTED BY:  
STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
888-745-3886

WHEN RECORDED MAIL TO:  
STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
LIEN GROUP, MIC 92G  
PO BOX 826880  
SACRAMENTO, CA 94280-0001



DOC # 2013-0191625

04/24/2013 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



13141TAX40006008

## NOTICE OF STATE TAX LIEN

(Filed pursuant to Section 7171 of the Government Code)



DANIEL K MUSETTI  
DANIEL MUSETTI & CO  
DANIEL MUSETTI & CO  
25126 CORT RITE AVE  
HOMELAND, CA 92548

RIVERSIDE

Letter ID. L0462933888

Certificate No. G000786295

TAX PERIOD	TAX	PENALTY	INTEREST	TOTAL
01/01/2012 to 03/31/2012	\$2,821.40	\$952.42	\$105.00	\$3,906.82

Interest calculated through 04/08/2013

The Director of the Employment Development Department hereby certifies the above is liable to the State of California for amounts due and required to be paid as determined under the provisions of the California Unemployment Insurance Code, the Revenue and Taxation Code, or both.

THE AMOUNT OF DELINQUENCY ABOVE SET FORTH SHALL BE A LIEN UPON ALL REAL OR PERSONAL PROPERTY AND RIGHTS TO SUCH PROPERTY, INCLUDING ALL AFTER-ACQUIRED PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE ABOVE NAMED.

Due: 04/08/2013  
At Sacramento, California



The Director of the Employment Development Department has complied with all provisions of the California Unemployment Insurance Code in the computation and levy of the amount assessed and has caused this notice of lien to be issued by a duly authorized representative.

*Teresa Gage*

By \_\_\_\_\_

Authorized Representative

This agency has adopted the use of a facsimile signature as affixed above.

RECORDING REQUESTED BY:  
STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
888-745-3886



WHEN RECORDED MAIL TO:  
STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
LIEN GROUP, MIC 92G  
PO BOX 826880  
SACRAMENTO, CA 94280-0001

DOC # 2013-0307326

06/26/2013 04:50P Fee:NC

Page 1 of 1

Recorded in Official Records  
County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



132041AX30063051

## NOTICE OF STATE TAX LIEN

(Filed pursuant to Section 7171 of the Government Code)

DANIEL K MUSETTI  
DANIEL MUSETTI & CO  
DANIEL MUSETTI & CO  
25126 CORT RITE AVE  
HOMELAND, CA 92548

RIVERSIDE

Letter ID. L0893953408

Certificate No. G000861087

TAX PERIOD	TAX	PENALTY	INTEREST	TOTAL
04/01/2012 to 06/30/2012	\$2,704.17	\$917.26	\$86.06	\$3,735.49

Interest calculated through 06/07/2013

The Director of the Employment Development Department hereby certifies the above is liable to the State of California for amounts due and required to be paid as determined under the provisions of the California Unemployment Insurance Code, the Revenue and Taxation Code, or both.

THE AMOUNT OF DELINQUENCY ABOVE SET FORTH SHALL BE A LIEN UPON ALL REAL OR PERSONAL PROPERTY AND RIGHTS TO SUCH PROPERTY, INCLUDING ALL AFTER-ACQUIRED PROPERTY AND RIGHTS TO PROPERTY BELONGING TO THE ABOVE NAMED.

Date: 06/07/2013  
At Sacramento, California



The Director of the Employment Development Department has complied with all provisions of the California Unemployment Insurance Code in the computation and levy of the amount assessed and has caused this notice of lien to be issued by a duly authorized representative.

*Teresa Gage*

By \_\_\_\_\_

Authorized Representative

This agency has adopted the use of a facsimile signature as affixed above.



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

August 4, 2014

**CLAIM FOR EXCESS PROCEEDS**

In Reply Refer To: 624: Musetti

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

**RECEIVED  
2014 AUG 12 AM 7:25  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR**

Assessment No. : 815180001-4 Item 424  
Address : 1650 Lovekin Blv Blythe CA 92225  
Taxpayer : Daniel K. Musetti  
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 Daniel K. Musetti, Account Number

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

The amount of the claim for the Franchise Tax Board is \$28,231.45 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 Veronica Baez of this department at 916-845-5982.

  
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:

DANIEL K. MUSETTI  
PO BOX 9  
HOMELAND CA 92548-0009

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2011	\$ 17,711.00	\$ 8,855.50	\$ 1,389.95	\$ 275.00	\$ 0.00	\$28,231.45 *
<b>TOTAL</b>	<b>\$ 17,711.00</b>	<b>\$ 8,855.50</b>	<b>\$ 1,389.95</b>	<b>\$ 275.00</b>	<b>\$ 0.00</b>	<b>\$28,231.45</b>

**\*Total Liated   \$28,231.45**

\*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 current per diem on this liability is \$2.30.

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

Cert. No. 13337-230411 recorded in Riverside County on December 18, 2013, for tax year 2011 under Instrument No. 2013-0585751.

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

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

Dated           August 4, 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 # 2013-0585751  
12/18/2013 01:53P Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



## Notice of State Tax Lien

M  
062

Filed With: RIVERSIDE

Certificate Number: 13337230411

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(s) as follows:

Name of Taxpayer(s) : DANIEL K. MUSETTI

FTB Account Number :

Social Security Number(s) :

Last Known Address : PO BOX 9  
HOMELAND CA 92548-0009

For Taxable Years : 2011

Total Lien Amount \* : \$28,093.91

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: 12/06/13

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2030 V1 ARCS (REV 06-2013)