

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 1/27/15

Departmental Concurrence

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

333A



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

**SUBMITTAL DATE:**

**JAN 27 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 302. Last assessed to: RDS Villages, LLC District 4 [\$2,615] Fund 65595 Excess Proceeds from Tax Sale.

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the claim from the Riverside County Treasurer-Tax Collector for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 680452002-9;

(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 March 16, 2010 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 26, 2010. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 3, 2010, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

(continued on page two)

*Don Kent*

Don Kent  
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 2,615	\$ 0	\$ 2,615	\$ 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:** 14/15

**C.E.O. RECOMMENDATION:**

APPROVE

BY: *Samuel Wong* 3/12/15  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Benoit, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: March 24, 2015

Kecia Harper-Ihem  
 Clerk of the Board

By: *Kecia Harper-Ihem*  
 Deputy

Prev. Agn. Ref.: Treasurer, Auditor District: 4

Agenda Number:

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

9-22

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 302. Last assessed to: RDS Villages, LLC District 4 [\$2,615] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JAN 27 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Deny the claim from the State of California, Franchise Tax Board;
3. Deny the claim from Rexel, Inc.;
4. Deny the claim from Pacific Western Bank;
5. Deny the claim from the Department of the Treasury, Internal Revenue Service;
6. Authorize and direct the Auditor-Controller to issue a warrant to Riverside County Treasurer-Tax Collector in the amount of \$2,615.35 no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

**BACKGROUND:**

**Summary (continued)**

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

1. Claim from the Riverside County Treasurer-Tax Collector based on a Certificate of Lien recorded on November 7, 2006 as Instrument No. 2006-0822158, a Certificate of Lien recorded on November 13, 2007 as Instrument No. 2007-0690132, and a Certificate of Lien recorded November 13, 2008 as Instrument No. 2008-0601727.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded on November 26, 2007 as Instrument No. 2007-0711547.
3. Claim from Rexel, Inc. based on an Abstract of Judgment recorded on June 5, 2008 as Instrument No. 2008-0307236.
4. Claim from Pacific Western Bank based on an Abstract of Judgment recorded on March 23, 2009 as Instrument No. 2009-0137843.
5. Claim from the Department of the Treasury, Internal Revenue Service based on Notice of Federal Tax Lien recorded on July 29, 2009 as Instrument No. 2009-0393867.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the Riverside County Treasurer-Tax Collector be awarded excess proceeds in the amount of \$2,615.35. Since the amount claimed by the Riverside County Treasurer-Tax Collector exceeds the amount of excess proceeds available there are no funds available for consideration for the claims from the State of California, Franchise Tax Board, Rexel, Inc., Pacific Western Bank, and the Department of the Treasury, Internal Revenue Service. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

**Impact on Citizens and Businesses**

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

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

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

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

To: Don Kent, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 185 Item 302 Assessment No.: 680452002-9

Assessee: RDS VILLAGES

Situs:

Date Sold: March 16, 2010

Date Deed to Purchaser Recorded: April 26, 2010

Final Date to Submit Claim: April 26, 2011

RECEIVED  
2010 JUL 21 PM 1:04  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 3564.08 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. See Attached recorded on \_\_\_\_\_. 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

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tentants 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 21<sup>st</sup> day of July, 2010 at Riverside, CA  
County, State

[Signature]  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Street Address  
Return to  
DON KENT  
County Treasurer-Tax Collector  
PO Box 12005  
\_\_\_\_\_  
City, State, Zip  
Riverside, California 92502-2205

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Phone Number

THIS IS TO INFORM YOU THAT A TAX LIEN HAS BEEN FILED WITH RESPECT TO UNSECURED PROPERTY

When recorded, mail to:

RDS VILLAGES  
69930 HIGHWAY 111 NO 106  
RANCHO MIRAGE CA 92270

Doc # 2006-0822158

11/07/2006 08:00A Fee: NC

Page 1 of 1

Recorded in Official Records

County of Riverside

= Larry W Ward =

Assessor, County Clerk and Recorder

\*\*This document was electronically prepared and recorded by the County of Riverside\*\*

**CERTIFICATE OF LIEN**

(Recorded pursuant to Revenue and Taxation Code Section 2191.3 et seq. and without acknowledgement pursuant to Government Code Section 27282)

STATE OF CALIFORNIA |  
COUNTY OF RIVERSIDE |SS

No. 0311993

I, Paul McDonnell, Tax Collector of the County of Riverside, State of California, hereby certify that there are, on record in my office, unpaid taxes which were duly assessed, computed and levied for the fiscal year shown below pursuant to Section 2151 et seq. of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

**NAME AND ADDRESS**

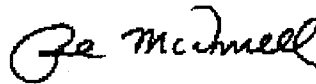
RDS VILLAGES  
69930 HIGHWAY 111 NO 106  
RANCHO MIRAGE CA 92270

Fiscal Year	Tax Rate Area	Assessment Number	Tax	Penalty	Cost	Recording Fee
2006-2007	017-147	000220656-3	\$872.85	\$87.28	\$0.00	\$11.00

Upon recordation of this certificate of lien, the total amount required to be paid constitutes a lien upon all personal property and real property now owned or subsequently acquired by the person(s) named herein before the date on which this lien expires.

This lien has the force, effect and priority of judgement lien for ten years from the recording of this instrument, unless sooner released or otherwise discharged.

Executed on 11/01/2006



Paul McDonnell, Tax Collector

THIS IS TO INFORM YOU THAT A TAX LIEN HAS BEEN FILED WITH RESPECT TO UNSECURED PROPERTY

When recorded, mail to:

RDS VILLAGES  
P O BOX 1189  
RANCHO MIRAGE CA 92270

Doc #. 2007-0690132  
11/13/2007 08:00A Fee: NC  
Page 1 of 1

Recorded in Official Records  
County of Riverside  
== Larry W Ward ==

Assessor, County Clerk and Recorder

\*\*This document was electronically prepared and recorded by the County of Riverside\*\*

**CERTIFICATE OF LIEN**

(Recorded pursuant to Revenue and Taxation Code Section 2191.3 et seq. and without acknowledgement pursuant to Government Code Section 27282)

STATE OF CALIFORNIA | SS  
COUNTY OF RIVERSIDE

No. 0329379

I, Paul McDonnell, Tax Collector of the County of Riverside, State of California, hereby certify that there are, on record in my office, unpaid taxes which were duly assessed, computed and levied for the fiscal year shown below pursuant to Section 2151 et seq. of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

**NAME AND ADDRESS**

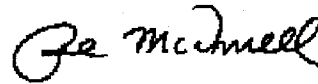
RDS VILLAGES  
P O BOX 1189  
RANCHO MIRAGE CA 92270

Fiscal Year	Tax Rate Area	Assessment Number	Tax	Penalty	Cost	Recording Fee
2007-2008	017-147	000220656-3	\$614.04	\$61.40		\$11.00

Upon recordation of this certificate of lien, the total amount required to be paid constitutes a lien upon all personal property and real property now owned or subsequently acquired by the person(s) named herein before the date on which this lien expires.

This lien has the force, effect and priority of judgement lien for ten years from the recording of this instrument, unless sooner released or otherwise discharged.

Executed on 10/31/2007



Paul McDonnell, Tax Collector

THIS IS TO INFORM YOU THAT A TAX LIEN HAS BEEN FILED WITH RESPECT TO UNSECURED PROPERTY

When recorded, mail to:

RDS VILLAGES  
36562 PASEO DEL SOL  
CATHEDRAL CY CA 92234

Doc # 2008-0601727  
11/13/2008 08:00A Fee: NC  
Page 1 of 1

Recorded in Official Records  
County of Riverside  
== Larry W Ward ==

Assessor, County Clerk and Recorder  
\*\*This document was electronically prepared and recorded by the County of Riverside\*\*

### CERTIFICATE OF LIEN

(Recorded pursuant to Revenue and Taxation Code Section 2191.3 et seq. and without acknowledgement pursuant to Government Code Section 27282)

STATE OF CALIFORNIA | SS  
COUNTY OF RIVERSIDE

No. 0361276

I, Paul McDonnell, Tax Collector of the County of Riverside, State of California, hereby certify that there are, on record in my office, unpaid taxes which were duly assessed, computed and levied for the fiscal year shown below pursuant to Section 2151 et seq. of the Revenue and Taxation Code.

The person(s) shown below is (are) liable to said County for the unpaid amounts set forth below plus any other penalties and charges which may accrue pursuant to law.

#### NAME AND ADDRESS

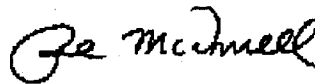
RDS VILLAGES  
36562 PASEO DEL SOL  
CATHEDRAL CY CA 92234

<u>Fiscal Year</u>	<u>Tax Rate Area</u>	<u>Assessment Number</u>	<u>Tax</u>	<u>Penalty</u>	<u>Cost</u>	<u>Recording Fee</u>
2008-2009	019-101	000239770-0	\$613.54	\$61.35		\$13.00

Upon recordation of this certificate of lien, the total amount required to be paid constitutes a lien upon all personal property and real property now owned or subsequently acquired by the person(s) named herein before the date on which this lien expires.

This lien has the force, effect and priority of judgement lien for ten years from the recording of this instrument, unless sooner released or otherwise discharged.

Executed on 10/30/2008



Paul McDonnell, Tax Collector

Public Record

ASMTNBR: 000220656-3 YR: 2006 INPUT/PAY-DT: 07/21/2010 BAL-DUE: 1,607.30  
PARCEL: 689-040-027-2 TRA: 017-147 BILLNBR: 200627255 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
MAILADDR: P O BOX 1189 RANCHO MIRAGE CA 92270  
SITUS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE 92270  
ASMTDESC: 2006DISCFC  
PRCLDESC: 5.85 ACRES M/L IN POR PAR 1 PM 033/049 PM 8674  
VALUE(S): FIX: 15000 BPP: 65000

\* \* \* PRESS PA1 FOR MORE DATA \* \* \*  
\* \* \* \* \* E N F O R C E M E N T A C T I O N S \* \* \* \* \*

CTY: 33 LIEN NBR: 0311993 DOC: 000020060822158  
PRNT: 11/01/2006 RECD: 11/07/2006 RELD:  
NAME: RDS VILLAGES,  
ADDRESS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE CA 922700000

\* \* \* PRESS PA1 FOR MORE DATA \* \* \*  
INPUT/PAY-DT: 07/21/2010  
\* \* \* \* \* C H A R G E S A N D P A Y M E N T H I S T O R Y \* \* \* \* \*

TAX CODE 0-00

DATE	DESCRIPTION	COLNBR	AMOUNT	BALANCE DUE
06/01/2006	TAXES		872.85	872.85
09/01/2006	DELQ PENALTY		87.28	960.13
11/01/2006	LIEN FEES		13.00	973.13
11/01/2006	MISC FEES		45.00	1,018.13
07/21/2010	ACCRUED PENALTY		589.17	1,607.30

ASMTNBR: 000220656-3 YR: 2007 INPUT/PAY-DT: 07/21/2010 BAL-DUE: 1,051.13  
PARCEL: 689-040-027-2 TRA: 017-147 BILLNBR: 200722502 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
MAILADDR: P O BOX 1189 RANCHO MIRAGE CA 92270  
SITUS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE 92270  
ASMTDESC: 2006DISCFC  
PRCLDESC: 5.85 ACRES M/L IN POR PAR 1 PM 033/049 PM 8674  
VALUE(S): BPP: 55829

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E N F O R C E M E N T A C T I O N S

CTY: 33 LIEN NBR: 0329379 DOC: 000020070690132  
PRNT: 10/31/2007 RECD: 11/13/2007 RELD:  
NAME: RDS VILLAGES,  
ADDRESS: P O BOX 1189 RANCHO MIRAGE CA 922700000

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INPUT/PAY-DT: 07/21/2010

\*\*\*\*\* C H A R G E S A N D P A Y M E N T H I S T O R Y \*\*\*\*\*

TAX CODE 0-00

DATE	DESCRIPTION	COLNBR	AMOUNT	BALANCE DUE
06/01/2007	TAXES		614.04	614.04
09/01/2007	DELQ PENALTY		61.40	675.44
10/31/2007	LIEN FEES		13.00	688.44
10/31/2007	MISC FEES		58.75	747.19
07/21/2010	ACCRUED PENALTY		303.94	1,051.13



ASMTNBR: 000239770-0 YR: 2008 INPUT/PAY-DT: 07/21/2010 BAL-DUE: 905.65  
PARCEL: 674-711-010-1 TRA: 019-101 BILLNBR: 200829977 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
SITUS: 36562 PASEO DEL SOL CATHEDRAL CY 92234  
PRCLDESC: .11 ACRES M/L IN POR LOTS 55, 56 & 57 MB 353/035  
VALUE(S): BPP: 55000

\* \* \* PRESS PA1 FOR MORE DATA \* \* \*  
E N F O R C E M E N T     A C T I O N S

CTY: 33     LIEN NBR: 0361276 DOC: 000020080601727  
PRNT: 10/30/2008 RECD: 11/13/2008 RELD:  
NAME: RDS VILLAGES,  
ADDRESS: 36562 PASEO DEL SOL CATHEDRAL CY CA 922340000

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INPUT/PAY-DT: 07/21/2010

\* \* \* \* \* C H A R G E S   A N D   P A Y M E N T   H I S T O R Y   \* \* \* \* \*

TAX CODE 0-00

DATE	DESCRIPTION	COLNBR	AMOUNT	BALANCE DUE
06/01/2008	TAXES		613.54	613.54
09/01/2008	DELQ PENALTY		61.35	674.89
10/30/2008	LIEN FEES		13.00	687.89
10/30/2008	MISC FEES		24.50	712.39
07/21/2010	ACCRUED PENALTY		193.26	905.65

INQUHIST 000220656-3 2006

01/21/2015 13:18:36 PAGE: 1

ASMTNBR: 000220656-3 YR: 2006 INPUT/PAY-DT: 03/16/2010 BAL-DUE: 1,564.93  
PARCEL: 689-040-027-2 TRA: 017-147 BILLNBR: 200627255 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
MAILADDR: PO BOX 15355 IRVINE CA 92623  
SITUS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE 92270  
ASMTDESC: 2006DISCFC  
PRCLDESC: 5.85 ACRES M/L IN POR PAR 1 PM 033/049 PM 8674  
VALUE(S): FIX: 15000 BPP: 65000

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\* \* \* \* \* E N F O R C E M E N T A C T I O N S \* \* \* \* \*

CTY: 33 LIEN NBR: 0311993 DOC: 000020060822158  
PRNT: 11/01/2006 RECD: 11/07/2006 RELD:  
NAME: RDS VILLAGES,  
ADDRESS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE CA 922700000

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INQUHIST 000220656-3 2007

01/21/2015 13:18:50 PAGE: 1

ASMTNBR: 000220656-3 YR: 2007 INPUT/PAY-DT: 01/21/2015 BAL-DUE: 1,558.51  
PARCEL: 689-040-027-2 TRA: 017-147 BILLNBR: 200722502 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
MAILADDR: PO BOX 15355 IRVINE CA 92623  
SITUS: 69930 HIGHWAY 111 NO 106 RANCHO MIRAGE 92270  
ASMTDESC: 2006DISCFC  
PRCLDESC: 5.85 ACRES M/L IN POR PAR 1 PM 033/049 PM 8674  
VALUE(S): BPP: 55829

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\* \* \* \* \* E N F O R C E M E N T A C T I O N S \* \* \* \* \*

CTY: 33 LIEN NBR: 0329379 DOC: 000020070690132  
PRNT: 10/31/2007 RECD: 11/13/2007 RELD:  
NAME: RDS VILLAGES,  
ADDRESS: P O BOX 1189 RANCHO MIRAGE CA 922700000

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INQUHIST 000239770-0 2008

01/21/2015 13:20:52 PAGE: 1

ASMTNBR: 000239770-0 YR: 2008 INPUT/PAY-DT: 03/16/2010 BAL-DUE: 878.84  
PARCEL: 674-711-010-1 TRA: 019-101 BILLNBR: 200829977 TAX CODE 0-00

ASSESSEE: RDS VILLAGES,  
DBA NAME: RDS VILLAGES  
SITUS: 36562 PASEO DEL SOL CATHEDRAL CY 92234  
PRCLDESC: .11 ACRES M/L IN POR LOTS 55, 56 & 57 MB 353/035  
VALUE(S): BPP: 55000

\* \* \* \* \*                   \* \* \* PRESS PA1 FOR MORE DATA \* \* \*                   \* \* \* \* \*  
                          E N F O R C E M E N T       A C T I O N S

CTY: 33       LIEN NBR: 0361276 DOC: 000020080601727  
  PRNT: 10/30/2008 RECD: 11/13/2008 RELD:  
NAME:        RDS VILLAGES,  
ADDRESS:     36562 PASEO DEL SOL CATHEDRAL CY CA 922340000

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STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 COLLECTION ADVISORY TEAM, MS A-340  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952

July 15, 2010

In Reply Refer To: 624: RDS Villages LLC

**CLAIM FOR EXCESS PROCEEDS**

RECEIVED  
 2010 JUL 19 PM 2:56  
 RIVERSIDE COUNTY  
 REAS - TAX COLLECTOR

**RIVERSIDE COUTY TREASURER-TAX COLLECTOR**  
**POB 12005**  
**RIVERSIDE CA 92502**

Assessment No. : 680452002-9 Item 302  
 Taxpayer (s) : RDS Villages LLC  
 FTB Account Number: [REDACTED]

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 March 16, 2010.

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:

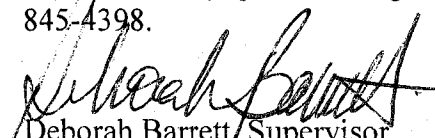
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of RDS Villages LLC, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$16,166.72 as of March 16, 2010.

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 Sandra Thurman of this department at 916-845-4398.

  
 Deborah Barrett, Supervisor  
 Collection Advisory Team

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 # 2007-0711547

11/26/2007 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
/			/						
M	A	L	465	426	PCOR	NCOR	SMF	(NCHG)	EXAM
							T:	CTY	UNI
									062



### NOTICE OF STATE TAX LIEN

**M**  
062

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 07318351164

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) : RDS VILLAGES, LLC

FTB Account Number : XXXXXXXXXX

Corporate Number : XXXXXXXXXX

FEIN : 330779537000

SOS Number : 199730310074000

Last Known Address : PO BOX 1189  
: RANCHO MIRAGE CA 92270-1189

For Taxable Year(s) : 12/06, 12/05

Amount Due : \$17,071.35

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: 11/14/07

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (888) 635-0494

By:

Authorized facsimile signature.

FTB 2930 V1M P ARCS (REV 09-2006)

Public Record

[REDACTED]

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:

RDS VILLAGES LLC  
PO BOX 1189  
RANCHO MIRAGE CA 92270

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1205	\$ 12,590.00	\$ 2,745.01	\$ 3,407.00	\$ .00	\$ 5,299.88	\$13,442.13
1206	\$ 1,700.00	\$ 371.00	\$ 444.59	\$198.00	\$ .00	\$ 2,713.59
<b>TOTAL</b>	<b>\$ 14,290.00</b>	<b>\$ 3,116.01</b>	<b>\$ 3,851.59</b>	<b>\$198.00</b>	<b>\$ 5,299.88</b>	<b>\$16,155.72</b>

Balance reflects the total liability as of the date of the sale March 16, 2010.

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

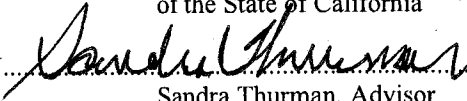
Cert. No. 07318-351164 recorded in Riverside County on November 26, 2007, 2004 for the tax years 1205 and 1206 under Instrument No. 2007-0711547.

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

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

Dated July 15, 2010  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY   
Sandra Thurman, Advisor  
(916) 845-4398





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

June 25, 2013

In Reply Refer To: 624: VB: RDS Villages, LLC

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

**Subject** : Excess Proceeds  
**Assessment No.** : 680452002-9 Item 302  
**Taxpayer** : RDS Villages LLC  
**FTB Account Number:** [REDACTED]

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 March 16, 2010.

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 RDS Villages LLC, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$16,144.74 as of March 16, 2010.

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:

RDS VILLAGES, LLC  
PO BOX 15355  
IRVINE CA 92623-5355

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
12/05	\$ 12,590.00	\$ 2,745.01	\$ 3,356.41	\$ 0.00	\$ 5,299.88	\$ 13,391.54
12/06	\$ 1,700.00	\$ 407.00	\$ 448.38	\$ 198.00	\$ 0.00	\$ 2,753.38
12/05	\$ 0.00	\$ 0.00	\$ 1,384.25	\$ 0.00	\$ 0.00	\$ 1,384.25 *
12/06	\$ 0.00	\$ 0.00	\$ 275.11	\$ 0.00	\$ 0.00	\$ 275.11 *
<b>Totals</b>	<b>\$ 14,290.00</b>	<b>\$3,152.01</b>	<b>\$5,464.15</b>	<b>\$ 198.00</b>	<b>\$ 5,299.88</b>	<b>\$ 17,804.28</b>

Balance reflects the total liability as of the date of the sale March 16, 2010.

\*Balance reflects the total liability not secured by a recorded state tax lien as of the date of this document.

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

Cert. No.07318-351164 recorded in Riverside County on November 26, 2007, for tax years 12/05 and 12/06 under Instrument No. 2007-0711547.

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

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

Dated June 25, 2013  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY Veronica Baez  
Veronica Baez, Specialist  
(916) 845-5982



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM: MS A-240

P. O. BOX 2952

SACRAMENTO, CA 95812-2952

916 845-5982

Date: June 27, 2013

**FACSIMILE TRANSMITTAL COVER SHEET****CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:** NAME : Adrian  
 FIRM/UNIT : Riverside County Tax Collector  
 FAX NO. : (951)955-3990  
 PHONE NO.: (951) 955-3842  
 RE : Assesment numbers 680452002-9 item 302, 443311015-2 item 288

**FROM:** NAME : Veronica Baez  
 FIRM/UNIT : FRANCHISE TAX BOARD  
 FAX NO. : 916 845-3277  
 PHONE NO.: (916) 845-5982

Number of pages FAXED: 8 (includes this page)

Hard copy:  will follow  
 will not follow

Comments:

Attached you will find the withdrawal letter for assesment # 443311015-2, item 288 and the updated claim for assessment # 680452002-9 item 302. Regarding assesment # 326171004-4 item 67 adjustments to the account need to be completed before I can issue an update claim as you have requested.

Please call if you have any questions.

Thank you,

Veronica Baez



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

June 25, 2013

In Reply Refer To: 624: VB: RDS Villages, LLC

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

**Subject** : Excess Proceeds  
**Assessment No.** : 680452002-9 Item 302  
**Taxpayer** : RDS Villages LLC  
**FTB Account Number:** [REDACTED]

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 March 16, 2010.

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 RDS Villages LLC, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$16,144.74 as of March 16, 2010.

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:

RDS VILLAGES, LLC  
PO BOX 15355  
IRVINE CA 92623-5355

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
12/05	\$ 12,590.00	\$ 2,745.01	\$ 3,356.41	\$ 0.00	\$ 5,299.88	\$ 13,391.54
12/06	\$ 1,700.00	\$ 407.00	\$ 448.38	\$ 198.00	\$ 0.00	\$ 2,753.38
12/05	\$ 0.00	\$ 0.00	\$ 1,384.25	\$ 0.00	\$ 0.00	\$ 1,384.25 *
12/06	\$ 0.00	\$ 0.00	\$ 275.11	\$ 0.00	\$ 0.00	\$ 275.11 *
<b>Totals</b>	<b>\$ 14,290.00</b>	<b>\$3,152.01</b>	<b>\$5,464.15</b>	<b>\$ 198.00</b>	<b>\$ 5,299.88</b>	<b>\$ 17,804.28</b>

Balance reflects the total liability as of the date of the sale March 16, 2010.

\*Balance reflects the total liability not secured by a recorded state tax lien as of the date of this document.

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

Cert. No.07318-351164 recorded in Riverside County on November 26, 2007, for tax years 12/05 and 12/06 under Instrument No. 2007-0711547.

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

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

Dated June 25, 2013  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY *Veronica Baez*  
Veronica Baez, Specialist  
(916) 845-5982



STATE OF CALIFORNIA

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

June 25, 2013

In reply refer to:  
624:VB:RDS Villages LLC**RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**Subject : ORDER TO WITHHOLD TAX  
Assessment NO.: 680452002-9 Item 302  
Taxpayer Name : RDS Villages LLC  
FTB Account No.: [REDACTED]

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Corporation Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to RDS Villages LLC. 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

Notice Date: June 25, 2013

**ORDER TO WITHHOLD TAX**

RETURN REMITTANCE COPY WITH A  
CHECK PAYABLE TO FRANCHISE TAX  
BOARD AND THE INFORMATION  
REQUESTED

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Account Name : RDS Villages, LLC  
DBA Name :  
Account Number: [REDACTED]  
FEIN : [REDACTED]  
Amount Due : \$1,659.36  
Taxable Year(s) : 12/05 and 12/06

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of the taxpayer's tax, penalty and interest was not paid when due and is now due and unpaid as shown above.

THEREFORE you are required to deduct and withhold the above amount from any credits or payments that are owed and unpaid to the taxpayer and forward the amount to this office. The remittance should be made payable to the Franchise Tax Board and attached to the remittance copy of the order.

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 680452002-9 Item 302 ON MARCH 16, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

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

FAILURE TO WITHHOLD and remit the amount due may make you liable for the above amount.

YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this department.

This order is made pursuant to Sections 18670 and 18674 of the California Revenue and Taxation Code.

**IMPORTANT**  
**PLEASE GIVE THE "TAXPAYER COPY" OF THIS ORDER TO**  
**THE TAXPAYER AS SOON AS POSSIBLE.**



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
916 845-5982

Notice Date: June 25, 2013

### ORDER TO WITHHOLD TAX

RETURN THIS COPY WITH A CHECK  
PAYABLE TO FRANCHISE TAX BOARD  
AND THE INFORMATION REQUESTED

REMITTANCE COPY

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Account Name : RDS Villages, LLC

DBA Name :

Account Number: [REDACTED]

FEIN [REDACTED]

Amount Due : \$1,859.36

Taxable Year(s) : 12/05 and 12/06

Payment of \$ \_\_\_\_\_ is enclosed.

Payment is not enclosed because:

We have no funds or property belonging to the partnership or limited liability company.

We have no record of an account for the partnership or limited liability company.

If payment in full is not enclosed, please complete the following:

OTHER BUSINESS NAMES USED		
LAST KNOWN ADDRESS		
		TELEPHONE NUMBER
NAME AND ADDRESS OF BANK OR OTHER REFERENCES		
REMARKS	INFORMATION COMPLETED BY	TELEPHONE NUMBER





STATE OF CALIFORNIA  
FRANCHISE TAX BOARD M/S A 240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
916 845-5982

Notice Date: June 25, 2013

**ORDER TO WITHHOLD TAX**

TAXPAYER COPY

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Account Name : RDS Villages, LLC  
DBA Name :  
Account Number: [REDACTED]  
FEIN [REDACTED]  
Amount Due : \$1,659.36  
Taxable Year(s) : 12/05 and 12/06

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of the taxpayer's tax, penalty and interest was not paid when due and is now due and unpaid as shown above.

THEREFORE you are required to deduct and withhold the above amount from any credits or payments that are owed and unpaid to the taxpayer and forward the amount to this office. The remittance should be made payable to the Franchise Tax Board and attached to the remittance copy of this order.

FAILURE TO WITHHOLD and remit the amount due may make you liable for the above amount. YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this department. This order is made pursuant to Sections 18670 and 18674 of the California Revenue and Taxation Code.

**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 within 90 days from the date of the levy. (Revenue and Taxation Code Section 21019)

If immediate full payment of the amount due will create an undue hardship, or if you already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown above 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 when 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 contact the Taxpayer Advocate at [www.ftb.ca.gov/taxpayer\\_advocate](http://www.ftb.ca.gov/taxpayer_advocate).

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments call: from voice phone (800) 735-2922, or from TTY/TDD (800) 822-6268.

Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

FTB 1720 ARM DIV (NEW 11-2011)

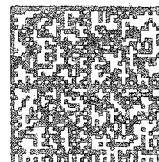
STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
PO BOX 942867  
SACRAMENTO CA 94267-0001

**TREASURER-TAX COLLECTOR**

JUL 03 2013

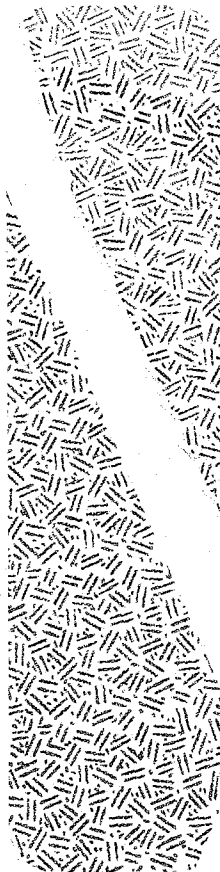
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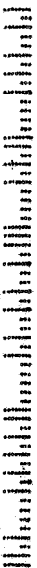
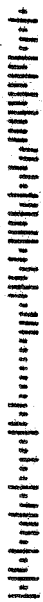


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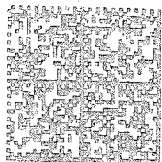
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MAILED FROM ZIP CODE 95827

2013 JUL 19 AM 9:34



FTB 1720 ARM CAT (NEW 06-2009)

STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
PO BOX 942867  
SACRAMENTO CA 94267-0001



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM: MS A-240

P. O. BOX 2952

SACRAMENTO, CA 95812-2952

916 845-5982

Date: April 24, 2014

**FACSIMILE TRANSMITTAL COVER SHEET****CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:** NAME : Jennifer Pazicni  
 FIRM/UNIT : Riverside County Treasurer-Tax Collector  
 FAX NO. : (951)955-3990  
 PHONE NO.: (951) 955-3947  
 RE : RDS Villages, LLC [REDACTED]

**FROM:** NAME : Veronica Baez  
 FIRM/UNIT : FRANCHISE TAX BOARD  
 FAX NO. : 916 845-3277  
 PHONE NO.: (916) 845-5982

Number of pages FAXED: 8 (includes this page)

 Hard copy:  will follow  
 will not follow

Comments:

Per your request, here is an updated balance due for RDS Villages, LLC.  
 If you have any questions, please contact me.  
 Thank you, Veronica Baez

1



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

April 24, 2014

In Reply Refer To: 624: VB: RDS Villages, LLC

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

**Subject** : Excess Proceeds  
**Assessment No.** : 680452002-9 Item 302 EP 185-302  
**Taxpayer** : RDS Villages LLC  
**FTB Account Number:** [REDACTED]

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 March 16, 2010.

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 RDS Villages LLC, Account Number [REDACTED]

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

The amount of the claim for the Franchise Tax Board is \$16,121.79 as of March 16, 2010.

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.

*C. Dickerson for D. Barrett*

Deborah Barrett, Supervisor  
Collection Advisory Team

[REDACTED]

[REDACTED]

**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:

RDS VILLAGES, LLC  
PO BOX 15355  
IRVINE CA 92623-5355

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
12/05	\$ 12,590.00	\$ 2,745.01	\$ 3,336.83	\$ 0.00	\$ 5,299.88	\$ 13,371.96*
12/05	\$ 0.00	\$ 0.00	\$ 1,699.41	\$ 0.00	\$ 0.00	\$ 1,699.41 **
12/06	\$ 1,700.00	\$ 407.00	\$ 444.83	\$ 198.00	\$ 0.00	\$ 2,749.83 *
12/06	\$ 0.00	\$ 18.00	\$ 337.86	\$ 0.00	\$ 0.00	\$ 355.86 **
12/09	\$ 800.00	\$ 2,300.00	\$ 199.64	\$ 78.00	\$ 0.00	\$ 3,377.64 **
12/10	\$ 800.00	\$ 2,632.00	\$ 185.44	\$ 82.00	\$ 0.00	\$ 3,699.44 **
<b>Totals</b>	<b>\$ 15,890.00</b>	<b>\$8,102.01</b>	<b>\$6,204.01</b>	<b>\$ 358.00</b>	<b>\$ 5,299.88</b>	<b>\$ 25,254.14</b>

\*Total Liened \$16,121.79

\*Total Unliened \$ 9,132.35

\*Balance reflects the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale March 16, 2010.

\*\*Balance reflects the liabilities not secured by a recorded or filed Notice of State Tax Lien as of the date of this certificate. The current per diem on these liabilities is \$0.75.

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

Cert. No.07318-351164 recorded in Riverside County on November 26, 2007, for tax years 12/05 and 12/06 under Instrument No. 2007-0711547.

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           April 24, 2014  
                  (Seal)

FRANCHISE TAX BOARD  
of the State of California

BY Veronica Baez  
Veronica Baez, Specialist  
(916) 845-5982



STATE OF CALIFORNIA

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

April 24, 2014

In reply refer to:  
624:VB:RDS Villages LLC**RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205**Subject : ORDER TO WITHHOLD TAX  
Assessment NO. : 680452002-9 Item 302 EP 185-302  
Taxpayer Name : RDS Villages LLC  
FTB Account No. : [REDACTED]

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD 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 RDS Villages, LLC. 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  
PO Box 2952 MS A-240  
Sacramento CA 95812-2952  
Fax: (916) 845-3277

624 VB

Notice Date: 04/24/14

**ORDER TO WITHHOLD TAX**

RETURN REMITTANCE COPY WITH A  
CHECK PAYABLE TO FRANCHISE TAX  
BOARD AND THE INFORMATION  
REQUESTED

RIVERSIDE COUNTY TREASURER  
TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Account Name : RDS VILLAGES, LLC

DBA Name :

Account Number: [REDACTED]

FEIN : 330779537000

Amount Due : \$9,132.35

Taxable Year(s) : 12/05, 12/06, 12/09, 12/10

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of the taxpayer's tax, penalty and interest was not paid when due and is now due and unpaid as shown above.

THEREFORE you are required to deduct and withhold the above amount from any credits or payments that are owed and unpaid to the taxpayer and forward the amount to this office. The **remittance should be made payable to the Franchise Tax Board** and attached to the remittance copy of the order. If you are not sending a payment, you can fax the remittance copy to (916) 845-3177.

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 ASSESSMENT NUMBER 680452002-9, ITEM NUMBER 302, EP 185-302 ON MARCH 16, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

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.

FAILURE TO WITHHOLD and remit the amount due may make you liable for the above amount.

YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this department.

This order is made pursuant to Sections 18670 and 18674 of the California Revenue and Taxation Code.

**IMPORTANT**  
**PLEASE GIVE THE "TAXPAYER COPY" OF THIS ORDER TO**  
**THE TAXPAYER AS SOON AS POSSIBLE.**

[REDACTED]



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO Box 2952 MS A-240  
Sacramento CA 95812-2952  
Fax: (916) 845-3277

624 VB

Notice Date: 04/24/14

**ORDER TO WITHHOLD TAX**

RETURN THIS COPY WITH A CHECK  
PAYABLE TO FRANCHISE TAX BOARD  
AND THE INFORMATION REQUESTED

REMITTANCE COPY

RIVERSIDE COUNTY TREASURER  
TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Account Name : RDS VILLAGES, LLC  
DBA Name :  
Account Number: [REDACTED]  
FEIN : 330779537000  
Amount Due : \$9,132.35  
Taxable Year(s) : 12/05, 12/06, 12/09, 12/10

<input type="checkbox"/> Payment of \$ _____ is enclosed.
<input type="checkbox"/> Payment is not enclosed because:
<input type="checkbox"/> We have no funds or property belonging to the partnership or limited liability company.
<input type="checkbox"/> We have no record of an account for the partnership or limited liability company.

If payment in full is not enclosed, please complete the following:

OTHER BUSINESS NAMES USED		
LAST KNOWN ADDRESS		
		TELEPHONE NUMBER
NAME AND ADDRESS OF BANK OR OTHER REFERENCES		
REMARKS	INFORMATION COMPLETED BY	TELEPHONE NUMBER

624  
(800) 852-2753

[REDACTED]



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO Box 2952 MS A-240  
Sacramento CA 95812-2952  
Fax: (916) 845-3277

624 VB

Notice Date: 04/24/14

**ORDER TO WITHHOLD TAX**

TAXPAYER COPY

RIVERSIDE COUNTY TREASURER  
TAX COLLECTOR  
PO BOX 12005  
RIVERSIDE CA 92502-2205

**Account Name** : RDS VILLAGES, LLC  
**DBA Name** :  
**Account Number**: [REDACTED]  
**FEIN** : 330779537000  
**Amount Due** : \$9,132.35  
**Taxable Year(s)** : 12/05, 12/06, 12/09, 12/10

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of the taxpayer's tax, penalty and interest was not paid when due and is now due and unpaid as shown above.

THEREFORE you are required to deduct and withhold the above amount from any credits or payments that are owed and unpaid to the taxpayer and forward the amount to this office. The **remittance should be made payable to the Franchise Tax Board** and attached to the remittance copy of this order. If you are not sending a payment, you can fax the remittance copy to (916) 845-3177.

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 ASSESSMENT NUMBER 680452002-9, ITEM NUMBER 302, EP 185-302 ON MARCH 16, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

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..

FAILURE TO WITHHOLD and remit the amount due may make you liable for the above amount. YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this department. This order is made, pursuant to Sections 18670 and 18674 of the California Revenue and Taxation Code.

624

(800) 852-2753

[REDACTED]

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

If we levy upon your account in error, we can reimburse you for charges incurred as a result of our error. To receive reimbursement, you must write to us within 90 days from the date of the levy. (Revenue and Taxation Code Section 21018)

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

In keeping with the California Taxpayers' Bill of Rights, we have a **Taxpayer Advocate** who reviews cases where taxpayers have been unable to resolve their problems with us through regular channels. You can contact the **Taxpayer Advocate** by Mail: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. Telephone: (800) 883-6910 Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov)



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

To: Don Kent, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 185 Item 302 Assessment No.: 680452002-9

Assessee: RDS VILLAGES

Situs:

Date Sold: March 16, 2010

Date Deed to Purchaser Recorded: April 26, 2010

Final Date to Submit Claim: April 26, 2011

**RECEIVED**  
 2010 JUN 16 AM 9:36  
 RIVERSIDE COUNTY  
 TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 3,557.59 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. 2008-0307236; recorded on 6/5/2008. 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.**

Judgment Total	-# 2,975.20
Supplemental 10% legal Interest (5/6/08 to 4/25/10)	- 582.39
<b>TOTAL CLAIMED</b>	<b>⇒ #3,557.59</b>

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tentants 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 9 day of JUNE, 2010 at San Mateo County, California  
County, State

[Signature]  
Signature of Claimant  
Attorney For

\_\_\_\_\_  
Signature of Claimant

REXEL, INC., a Corporation  
Print Name

\_\_\_\_\_  
Print Name

C10 Michael A. Mooney, Esq. #062174  
LAW OFFICES OF MICHAEL A. MOONEY  
520 S. El Camino Real, Suite 318  
San Mateo, CA 94402 (650) 401-8286  
Attorney for Plaintiff FAX (650) 401-8290

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Phone Number

RECORDED AT THE REQUEST OF:

MICHAEL A. MOONEY, ESQ.

WHEN RECORDED MAIL TO:

Michael A. Mooney, Esq. #062174  
LAW OFFICES OF MICHAEL A. MOONEY  
520 S. El Camino Real, Suite 318  
San Mateo, CA 94402

DOC # 2008-0307236

06/05/2008 08:00A Fee:20.00

Page 1 of 3

Recorded in Official Records  
County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
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NOTICE SENT						T:	CTY	UNI	049

24

M  
049

ABSTRACT OF JUDGMENT

(Document Title)

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

Recording requested by and return to:

Michael A. Mooney, Esq. #062174  
LAW OFFICES OF MICHAEL A. MOONEY  
520 S. El Camino Real, Suite 318  
San Mateo, CA 94402  
(650) 401-8286

ATTORNEY FOR  JUDGMENT CREDITOR  ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE

FOR RECORDER'S USE ONLY

STREET ADDRESS: 46200 Oasis Street

MAILING ADDRESS: Indio, CA 92201

CITY AND ZIP CODE:

BRANCH NAME: CIVIL DIVISION

PLAINTIFF: REXEL INC.

CASE NUMBER:

INC071530

DEFENDANT: RDS VILLAGES

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

RDS VILLAGES LLC, a limited liability company, aka  
VILLAGES OF RIO DEL SOL  
36562 Paseo Del Sol  
Cathedral City, CA 92234

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):

RDS VILLAGES LLC, a limited liability company, aka VILLAGES OF RIO DEL SOL, 36562 Paseo Del Sol, Cathedral City, CA 92234

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:  
a. Date:

REXEL, INC., a corporation  
c/o LAW OFFICES OF MICHAEL A. MOONEY, 520 S. El Camino Real, #318, Instrument No.:  
San Mateo, CA 94402

Date: May 12, 2008

MICHAEL A. MOONEY, ESQ.

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
\$ 2,975.20

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): 05/06/08

b. In favor of (name and address):

b. Renewal entered on (date):

9.  This judgment is an installment judgment.

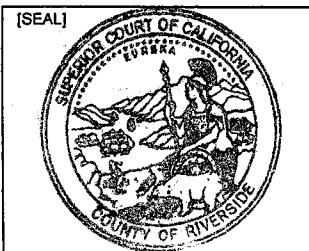
11. A stay of enforcement has

a.  not been ordered by the court.

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

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.



This abstract issued on (date):

MAY 23 2008

Clerk, by [Signature], Deputy

FROM

ZIP CODE

DESIREE TAYLOR

ATTN

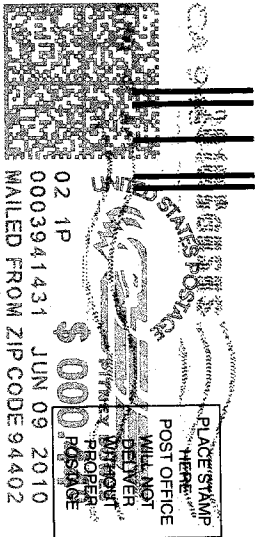
DATE

ASSESSMENT NUMBER

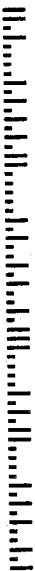
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SAN FRANCISCO CA 94102

2010 JUN 14 AM 10:50



RIVERSIDE COUNTY TREASURER  
 P.O. BOX 12005  
 RIVERSIDE, CA 92502-2205



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

To: Don Kent, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 185 Item 302 Assessment No.: 680452002-9

Assessee: RDS VILLAGES

Situs:

Date Sold: March 16, 2010

Date Deed to Purchaser Recorded: April 26, 2010

Final Date to Submit Claim: April 26, 2011

RECEIVED  
2010 JUL 15 AM 10:23  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 5,565,630<sup>00</sup> 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. 2009-0137843; recorded on 3/23/2009. 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 Tentants 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 8<sup>TH</sup> day of JULY, 2010 at ORANGE, CA  
County, State

[Signature]  
Signature of Claimant

[Signature]  
Signature of Claimant

JEFFREY GODDARD  
Print Name EXECUTIVE VICE PRESIDENT,  
PACIFIC WESTERN BANK

\_\_\_\_\_  
Print Name

Street Address 8105 IRVINE CENTER DRIVE,  
SUITE 1050  
IRVINE, CA 92618  
City, State, Zip

\_\_\_\_\_  
Street Address  
\_\_\_\_\_  
City, State, Zip

(949) 341-1680  
Phone Number

\_\_\_\_\_  
Phone Number



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

Recording requested by and return to:

LARRY G. IVANJACK, BAR NO. 66291
DAVID K. ELKAN, BAR NO. 163592
PARKER, MILLIKEN, CLARK, O'HARA & SAMUELIAN
555 SOUTH FLOWER STREET, 30TH FLOOR
LOS ANGELES, CA 90071-2440
(213) 683-6500

[X] ATTORNEY FOR [X] JUDGMENT CREDITOR [ ] ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE

STREET ADDRESS: 46-200 Oasis Street

MAILING ADDRESS:

CITY AND ZIP CODE: Indio, CA 92201

BRANCH NAME: INDIO

Table with columns: S, R, U, PAGE, SIZE, DA, MISC, LONG, RFD, COPY. Includes handwritten '2' in PAGE, '15' in MISC, and '006' in COPY. Includes 'NOTICE SENT' and 'EXAM' checkboxes.

PLAINTIFF: PACIFIC WESTERN BANK, a California state-chartered bank

DEFENDANT: PRODUCT A, LLC, a California limited liability company, ET AL.

CASE NUMBER:

INC 065426

C 006

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

RDS VILLAGES, LLC,
a California limited liability company
35325 Date Palm Dr. and 445 Marine View Ave., #101
Cathedral City, CA 92234 Del Mar, CA 92014

b. Driver's license no. [last 4 digits] and state: n/a [ ] Unknown

c. Social security no. [last 4 digits]: n/a [ ] Unknown

d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address): RDS VILLAGES, LLC, a California limited liability company, c/o David Siskin, Agent for Service of Process, 69541 Paseo del Sol, Cathedral City, CA 92234

2. [X] 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):

PACIFIC WESTERN BANK, c/o Parker, Milliken, Clark, O'Hara & Samuelian, 555 S. Flower St., 30th Floor, Los Angeles, CA 90071

5. [ ] Original abstract recorded in this county:

a. Date:
b. Instrument No.:

Date: 3/9/09

DAVID K. ELKAN

(TYPE OR PRINT NAME)

[Signature]

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed: \$ 5,565,630.00

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: \$
b. In favor of (name and address):

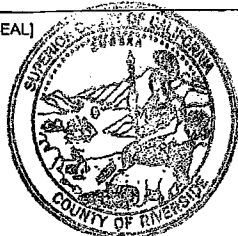
8. a. Judgment entered on (date): 1/23/09
b. Renewal entered on (date):

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):

[SEAL]



This abstract issued on (date):

3-12-09

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 [Signature] Deputy

PLAINTIFF: PACIFIC WESTERN BANK, a California state-chartered bank DEFENDANT: PRODUCT A, LLC, a California limited liability company, ET AL.	CASE NUMBER: INC 065426
---	----------------------------

**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:**

<p>16. Name and last known address</p> <p><input type="checkbox"/> DAMON SISKIN, an individual          69541 Paseo del Sol and P.O. Box 1189          Cathedral City, CA 92234 Rancho Mirage, CA 92270</p> <p><input type="checkbox"/> Driver's license no. [last 4 digits] and state: CA 8838 <input type="checkbox"/> Unknown  <input type="checkbox"/> Social security no. [last 4 digits]: 1740 <input type="checkbox"/> Unknown          Summons was personally served at or mailed to (address):</p> <p>DAMON SISKIN, an individual          69541 Paseo del Sol          Cathedral City, CA 92234</p>	<p>17. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/> Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown  <input type="checkbox"/> Social security no. [last 4 digits]: <input type="checkbox"/> Unknown          Summons was personally served at or mailed to (address):</p>
---	---

<p>18. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/> Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown  <input type="checkbox"/> Social security no. [last 4 digits]: <input type="checkbox"/> Unknown          Summons was personally served at or mailed to (address):</p>	<p>19. Name and last known address</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/> Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown  <input type="checkbox"/> Social security no. [last 4 digits]: <input type="checkbox"/> Unknown          Summons was personally served at or mailed to (address):</p>
---	---

20.  Continued on Attachment 20.

**PARKER MILLIKEN**

PARKER, MILLIKEN, CLARK, O'HARA, SAMUELIAN  
A PROFESSIONAL CORPORATION

July 13, 2010

**To:** Don Kent, Treasurer - Tax Collector  
Post Office Box 12005  
Riverside, CA 92502-2205

Attention: Tax Enforcement Unit

**FROM:** David K. Eldan

**SUBJECT:** Pacific Western Bank/ RDS Villages

**ENCLOSED PLEASE FIND:** An original "Claim for Excess Proceeds From The Sale of Tax-Defaulted Property"

- |   |   |
|---|---|
| <input type="checkbox"/> FOR YOUR INFORMATION                       | <input type="checkbox"/> PLEASE ACKNOWLEDGE RECEIPT   |
| <input type="checkbox"/> PLEASE REVIEW AND TELEPHONE ME             | <input type="checkbox"/> PLEASE COMMENT               |
| <input type="checkbox"/> PER OUR TELEPHONE CONVERSATION             | <input type="checkbox"/> PLEASE READ, SIGN AND RETURN |
| <input checked="" type="checkbox"/> IN ACCORDANCE WITH YOUR REQUEST | <input type="checkbox"/> FOR YOUR FILE                |
| <input type="checkbox"/> NOTE:                                      |   |

DKE/tp



**PARKER MILLIKEN**

PARKER, MILLIKEN, CLARK, O'HARA, SAMUELIAN  
A PROFESSIONAL CORPORATION

THIRTIETH FLOOR  
555 SO. FLOWER STREET  
LOS ANGELES, CA 90071-2440

2010 JUL 15 AM 9:43

Don Kent, Treasurer - Tax Collector  
Attention: Tax Enforcement Unit  
Post Office Box 12005  
Riverside, CA 92502-2205

Master

07/13/2010



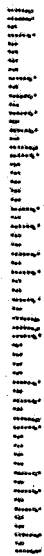
\$00.44

FIRST CLASS MAIL



ZIP 90071  
01D1615791

925022205 8500



302

Form **10492**  
(Rev. November 2007)

Department of the Treasury — Internal Revenue Service  
**Notice of Federal Taxes Due**

Escrow or Docket number

680-452-002-9

To (Name of Escrow Holder, Agent of Taxpayer, or Fiduciary)

Amount due

\$ 27,896.21

County Administrative Center, Attn: Desiree Taylor

Address (Number, Street, P.O. Box, City, State, ZIP code)

4080 Lemon St., 4th Floor, PO Box 12005, Riverside, CA 92502

**You are hereby notified that there is now due, owing, and unpaid from —**

Name of taxpayer RDS Villages LLC, Siskin Damon Member

Address (Number, Street, P.O. Box, City, State, ZIP code)

3131 Michelson Dr. Unit 404, Irvine, CA 92612

RECEIVED  
2010 JUL 19 PM 3:06  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

to the United States of America, the sum of Twenty-Seven Thousand Eight Hundred Ninety Six and 21/100.....  
for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the  
Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
941-200803	[REDACTED]	06/23/2008	21,306.62	2,218.56	4,371.03	27,896.21

Date after which additional interest will be charged ▶ 09/13/2010 Dated at Laguna Niguel, CA this 16th day of July, 20 10

Date after which applicable late payment penalty will be charged ▶


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

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

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

By (Name)	Title	ID number	Telephone number
R. Salcedo	Advisor	[REDACTED]	(949 ) 389-4584

Address (Number, Street, P.O. Box, City, State, ZIP code)  
24000 Avila Road, Mail Stop 5905  
Laguna Niguel, CA 92677

Signature  


TC185 ITEM 302

Form **10492**  
(Rev. November 2007)

Department of the Treasury — Internal Revenue Service  
**Notice of Federal Taxes Due**

Escrow or Docket number

680-452-002-9

To (Name of Escrow Holder, Agent of Taxpayer, or Fiduciary)

Amount due

County Administrative Center, Attn: Desiree Taylor

\$ 27,950.41

Address (Number, Street, P.O. Box, City, State, ZIP code)

4080 Lemon St., 4th Floor, PO Box 12005, Riverside, CA 92502

You are hereby notified that there is now due, owing, and unpaid from —

Name of taxpayer RDS Villages LLC, Siskin Damon Member

Address (Number, Street, P.O. Box, City, State, ZIP code)

3131 Michelson Dr. Unit 404, Irvine, CA 92612

RECEIVED  
2010 AUG 11 AM 9:58  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

to the United States of America, the sum of Twenty-Seven Thousand Nine Hundred Fifty and 41/100.....  
for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
941-200803	[REDACTED]	06/23/2008	21,306.62	2,272.76	4,371.03	27,950.41

Date after which additional interest will be charged	▶ 10/04/2010	Dated at <u>Laguna Niguel, CA</u> this <u>4th</u> day of <u>August</u> , 20 <u>10</u>
Date after which applicable late payment penalty will be charged	▶	

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

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

By (Name) R. Salcedo	Title Advisor	ID number [REDACTED]	Telephone number (949 ) 389-4584
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Address (Number, Street, P.O. Box, City, State, ZIP code)

24000 Avila Road, Mail Stop 5905  
Laguna Niguel, CA 92677

Signature



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

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

DOC # 2009-0393867  
07/29/2009 08:00A Fee:9.00  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



For Optional Use by Recording Office

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

1018 Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien**

026  
M  
026

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7  
Lien Unit Phone: (800) 913-6050

Serial Number  
566271609

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

Name of Taxpayer RDS VILLAGES LLC , a Partnership

Residence PO BOX 1189  
RANCHO MIRAGE, CA 92270-1189

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

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/2008	[REDACTED]	06/23/2008	07/23/2018	21288.62

Place of Filing  
 COUNTY RECORDER  
 RIVERSIDE COUNTY  
 RIVERSIDE, CA 92502-0751  
 Total \$ 21288.62

This notice was prepared and signed at OAKLAND, CA, on this, the 17th day of July, 2009.

Signature *R. A. Mitchell*  
for J. SOUSA  
Title REVENUE OFFICER  
(760) 866-6107  
27-09-3710

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

Part 1 - Kept By Recording Office

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

Public Record

[REDACTED]