

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

555A



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
JUN 15 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 192. Last assessed to: Robert Edward Nimensky and Rochelle Robert Nimensky, husband and wife, as joint tenants. District 5 [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:

- Deny 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 517152001-8;
- (continued on page two)

BACKGROUND:

Summary

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, The Tax Collector conducted the 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
Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ 0	\$ 0	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS:	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

On motion of Supervisor Ashley, seconded by Supervisor Benoit 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: July 21, 2015
xc: Treasurer

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

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

9-10

FORM APPROVED COUNTY COUNSEL
DATE 6/15/15
BY: GREGORY P. PRIAMOS

Departmental Concurrence

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

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 192. Last assessed to: Robert Edward Nimensky and Rochelle Robert Nimensky, husband and wife, as joint tenants. District 5 [\$0].

DATE: JUN 15 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claim from the State of California, Franchise Tax Board;
3. Deny the claims, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.
4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$1,244.43 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 April 26, 2010.

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

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded June 27, 2001 as Instrument No. 2001-292015 and an Order to Withhold Personal Income Tax dated June 22, 2010.
2. Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax dated June 22, 2010.

Pursuant to Section 4675 (a) & (e) of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be denied since the claims have been withdrawn. Since there are no other claimants the unclaimed excess proceeds in the amount of \$1,244.43 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 claimant by certified mail.

Impact on Citizens and Businesses

The excess proceeds are being 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-340
 PO BOX 2952
 SACRAMENTO CA 95812-2952

TC 185-192
 June 22, 2010

In Reply Refer To: 624:Niminsky

CLAIM FOR EXCESS PROCEEDS

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

RECEIVED
 2010 JUL -6 AM 11:40
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

Assessment No. : 517152001-8 Item 192
 Taxpayer (s) : Robert Nimensky
 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 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:

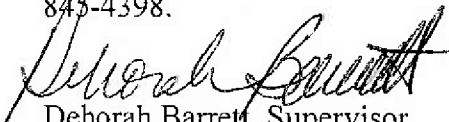
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Robert Nimensky, Account Number

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

The amount of the claim for the Franchise Tax Board is \$332,236.51 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 916-843-4398.


 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:

ROBERT NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 - 6741

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1993	\$ 3,003.00	\$ 1,501.50	\$ 8,861.89	\$ 71.00	\$.00	\$ 13,437.39
1994	\$ 3,283.00	\$ 1,477.35	\$ 9,049.19	\$ 13.00	\$.00	\$ 13,822.54
1996	\$ 6,914.00	\$ 2,747.50	\$ 12,928.91	\$ 116.00	\$.00	\$ 22,706.41
1998	\$ 111,915.00	\$ 27,978.75	\$ 144,107.12	\$ 105.00	\$ 1,835.70	\$ 282,270.17
TOTAL	\$ 125,115.00	\$ 33,705.10	\$ 174,947.11	\$ 305.00	\$ 1,835.70	\$ 332,236.51

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. 01157-716151 recorded in Riverside County on June 27, 2001 for the tax years 1993, 1994, 1996 and 1998 under Instrument No. 01 292015.

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 22, 2010
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY... *Sandra Thurman*
Sandra Thurman, Advisor
(916) 845-4398

TC185 Item 192



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: JUNE 22, 2010

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1993, 1994, 1996, 1997 and 1998

RECEIVED
2010 JUN -6 AM 11:40
RIVERSIDE COUNTY
TAX COLLECTOR

Taxpayer's Name and Address
ROBERT NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 - 6741

AMOUNT DUE
\$ 136,508.54

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 517152001-8 ITEM 192 ON MARCH 15, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

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

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



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-340
 PO BOX 2952
 SACRAMENTO CA 95812-2952

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

Date: JUNE 22, 2010

┌ RIVERSIDE COUNTY TREASURER-TAX ┐
 COLLECTOR
 POB 12005
 RIVERSIDE CA 92502
 └ ┘

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s). 1993, 1994, 1996, 1997 and 1998

AMOUNT DUE \$ 136,508.54

Taxpayer's Name and Address:

ROBERT NIMENSKY
 1869 ATLANTIC AVE
 LAWRENCEBURG IN 47025 – 6741

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-340
PO BOX 2952
SACRAMENTO CA 95812-2952

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

Date: JUNE 22, 2010

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1993, 1994, 1996, 1997 and 1998

AMOUNT DUE \$ 136,508.54

Taxpayer's Name and Address:

ROBERT NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 - 6741

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>.



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-340
P. O. BOX 2952
SACRAMENTO CA 95812-2952

June 22, 2010

In reply refer to:
624:ST: Niminsky

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

Subject: ORDER TO WITHHOLD PERSONAL INCOME TAX
Assessment No: 517152001-8 Item 192

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

A handwritten signature in cursive script that reads "Sandy Thurman".

Sandy Thurman, Advisor
Collection Advisory Team
(916) 845-4398



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

Fax

Date: March 23, 2015

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

From: Shawana Green

Fax: 916-845-3277

Phone: 951-955-3947

Pages: 1

Re: Excess/Surplus Proceeds Claim

CC:

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

I am currently working on the attached excess proceeds claim from FTB regarding Robert Nimensky. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Robert Nimensky up until the the sale date of March 16, 2010, **Acct # 24:Niminsky.**

Thank you,

Shawana Green
Tax Sale Operations

 * P. 01 *
 * TRANSACTION REPORT *
 * MAR-23-2015 MON 06:52 AM *
 * FOR: RIV CO TREAS TAX COLL 951 955 3990 *
 * SEND *
 * DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP *
 * MAR-23 06:48 AM 99168453277 4' 23" 8 FAX TX OK 445 *
 * TOTAL : 4M 23S PAGES: 8 *



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

Fax

Date: March 23, 2015

To: State of CA, FTB, Attn: Veronica Gaez **From:** Shawana Green

Fax: 916-845-3277 **Phone:** 951-955-3947

Pages: 8

Re: Excess/Surplus Proceeds Claim **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

I am currently working on the attached excess proceeds claim from FTB regarding Robert Nimensky. I would like to request an updated statement of money owed to the State of California, Franchise Tax Board by Robert Nimensky up until the the sale date of March 16, 2010, Acct # 4:Niminsky.

Thank you,

Shawana Green
 Tax Sale Operations



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM; MS A-240
P. O. BOX 2952
SACRAMENTO, CA 95812-2952

March 24, 2015

RIVERSIDE COUNTY TREASURER – TAX COLLECTOR
ATTN SHAWANA GREEN
4080 LEMON STREET
RIVERDISE CA 92501

Subject : Excess Proceeds
Trustee Sale Number : 517152001-8 Item 192
Taxpayers : Robert Nimensky

The Franchise Tax Board is withdrawing our claim for the excess proceeds.

Please contact us if we can be of further assistance.

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



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

TC185-192

June 22, 2010

In Reply Refer To: 624:Niminsky

CLAIM FOR EXCESS PROCEEDS

RECEIVED
 2010 JUL -6 AM 11:40
 RIVERSIDE COUNTY
 REAS - TAX COLLECTOR

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

Assessment No. : 517152001-8 Item 192
 Taxpayer (s) : Rochelle Nimensky
 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 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 Rochelle Nimensky, Account Number

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

The amount of the claim for the Franchise Tax Board is \$11,812.70 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

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:

ROCHELLE NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 - 6741

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1996	\$ 754.00	\$ 377.00	\$ 1,574.93	\$187.00	\$.00	\$ 2,892.93
1997	\$ 2,700.00	\$ 1,347.50	\$ 4,798.93	\$ 84.00	\$ 10.66	\$ 8,919.77
TOTAL	\$ 3,454.00	\$ 1,724.50	\$ 6,373.86	\$271.00	\$ 10.66	\$11,812.70

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. 01157-305996 recorded in Riverside County on June 27, 2001 for the tax years 1996 and 1997 under Instrument No. 01 292014.

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 22, 2010
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....

Sandra Thurman
Sandra Thurman, Advisor
(916) 845-4398



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

TCISS-192

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: JUNE 22, 2010

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1996, 1997 and 2000

RECEIVED
2010 JUL -6 AM 11:39
RIVERSIDE
TREASURER

Taxpayer's Name and Address:

ROCHELLE NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 - 6741

AMOUNT DUE
\$ 4,666.16

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 517152001-8 ITEM 192 ON MARCH 15, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

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

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



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

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

Date: JUNE 22, 2010

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s). 1996, 1997 and 2000

Taxpayer's Name and Address:

ROCHELLE NIMENSKY
1869 ATLANTIC AVE
LAWRENCEBURG IN 47025 – 6741

AMOUNT DUE

\$ 4,666.16

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-340
 PO BOX 2952
 SACRAMENTO CA 95812-2952

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

Date: JUNE 22, 2010

RIVERSIDE COUNTY TREASURER-TAX
 COLLECTOR
 POB 12005
 RIVERSIDE CA 92502

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 1996, 1997 and 2000

AMOUNT DUE \$ 4,666.16

Taxpayer's Name and Address:

ROCHELLE NIMENSKY
 1869 ATLANTIC AVE
 LAWRENCEBURG IN 47025 - 6741

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>.

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-340
P. O. BOX 2952
SACRAMENTO CA 95812-2952

June 22, 2010

In reply refer to:
624:ST: Niminsky

RIVERSIDE COUTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502

Subject: ORDER TO WITHHOLD PERSONAL INCOME TAX
Assessment No: 517152001-8 Item 192

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

A handwritten signature in cursive script that reads "Sandy Thurman".

Sandy Thurman, Advisor
Collection Advisory Team
(916) 845-4398

 * P. 01 *
 * TRANSACTION REPORT *
 * MAR-23-2015 MON 09:11 AM *
 * FOR: RIV CO TREAS TAX COLL 951 955 3990 *
 * SEND *
 * DATE START RECEIVER TX TIME PAGES TYPE NOTE M# DP *
 * MAR-23 09:07 AM 99168453277 4'23" 8 FAX TX OK 448 *
 * TOTAL : 4M 23S PAGES: 8 *



Riverside County Treasurer-Tax Collector
 4060 Lemon St. • Riverside, CA 92601
 (951) 955-3900 Telephone, (951) 955-3590 FAX

Fax

Date: March 23, 2015

To: State of CA, FTB, Attn: Veronica Baez **From:** Shawana Green

Fax: 916-845-3277 **Phone:** 951-955-3947

Pages: 8

Re: Excess/Surplus Proceeds Claim **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

I am currently working on the attached excess proceeds claim from FTB regarding Rochelle Nimensky. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Rochelle Nimensky up until the the sale date of March 16, 2010, Acct # **624:Niminsky.**

Thank you,

 Shawana Green
 Tax Sale Operations



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

Fax

Date: March 23, 2015

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

From: Shawana Green

Fax: 916-845-3277

Phone: 951-955-3947

Pages: 8

Re: Excess/Surplus Proceeds Claim

CC:

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

I am currently working on the attached excess proceeds claim from FTB regarding Rochelle Nimensky. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Rochelle Nimensky up until the the sale date of March 16, 2010, **Acct # 624:Niminsky.**

Thank you,

Shawana Green
Tax Sale Operations



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM; MS A-240
P. O. BOX 2952
SACRAMENTO, CA 95812-2952

March 24, 2015

RIVERSIDE COUNTY TREASURER – TAX COLLECTOR
ATTN SHAWANA GREEN
4080 LEMON STREET
RIVERDISE CA 92501

Subject : Excess Proceeds
Trustee Sale Number : 517152001-8 Item 192
Taxpayers : Rochelle Nimensky

The Franchise Tax Board is withdrawing our claim for the excess proceeds.

Please contact us if we can be of further assistance.

A handwritten signature in cursive script that reads "Cindy Brasch".

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