

FORM APPROVED COUNTY COUNSEL 7/14/15  
 DATE  
 BY: GREGORY P. PRIAMOS

Departmental Concurrence

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

758A



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

**SUBMITTAL DATE:**  
**JUL 14 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 670. Last assessed to: Gary Sappingfield and Linda Hamilton. District 3 [\$23,175] Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 465080014-8;  
 (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 20, 2012 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 11, 2012. 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 6, 2012, 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)
<b>COST</b>	\$ 23,175	\$ 0	\$ 23,175	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0	

<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale	<b>Budget Adjustment:</b> N/A
	<b>For Fiscal Year:</b> 15/16

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

BY: *Samuel Wong*  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Tavaglione, Washington and Benoit  
 Nays: None  
 Absent: Ashley  
 Date: August 18, 2015  
 xc: Treasurer, Auditor

Kecia Harper-Ihem  
 Clerk of the Board  
 By: *Kecia Harper-Ihem*  
 Deputy

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

Prev. Agn. Ref.: District: 3 Agenda Number:

9-9

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 192, Item 670. Last assessed to: Gary Sappingfield and Linda Hamilton. District 3 [\$23,175] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JUL 14 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Deny the claim from Law Office of Rory W. Clark attorney for Worldwide Asset Purchasing, LLC;
3. Deny the second claim from State of California, Franchise Tax Board;
4. Deny the claim from Gary L. Sappingfield and Linda J. Hamilton;
5. Authorize and direct the Auditor-Controller to issue a warrant to State of California, Franchise Tax Board in the amount of \$23,175.42 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 four claims for excess proceeds:

1. Claim from State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded May 9, 2008 as Instrument No. 2008-0249627.
2. Claim from the Law Office of Rory W. Clark attorney for Worldwide Asset Purchasing, LLC based on an Abstract of Judgment recorded August 5, 2009 as Instrument No. 2009-0409023.
3. Claim from State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded July 25, 2011 as Instrument No. 2011-0324600.
4. Claim from Gary L. Sappingfield and Linda J. Hamilton based on a Grant Deed recorded May 21, 2004 as Instrument No. 2004-0382868.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$23,175.42. Since the amount claimed by State of California, Franchise Tax Board's initial claim exceeds the amount of excess proceeds available, there are no funds available for consideration for the claim from Law Office of Rory W. Clark attorney for Worldwide Asset Purchasing, LLC, the additional claim from State of California, Franchise Tax Board and the claim from Gary L. Sappingfield and Linda J. Hamilton. 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 a lien holder of the property.

**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

70192-010

October 31, 2012

In Reply Refer To: 624:CAT:MJA

## CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY TREASURER  
ATT: A. POTENCIANO TAX SALES OPERATIONS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 465080014-8 Item: 670  
Taxpayer (s) : HAMILTON, LINDA J  
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 May 11, 2012.

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:

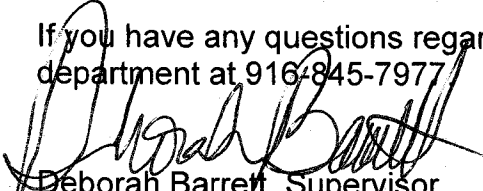
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Linda J. Hamilton, Account Number

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

The amount of the claim for the Franchise Tax Board is \$23,958.78, as of May 11, 2012.

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 Matthew Andrade of this department at 916-845-7977.

  
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:

HAMILTON, LINDA J.  
350 LORI ANN ST  
SAN JACINTO, CA 92582

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
1994	\$8,169.00	\$10,367.66	\$22,140.06	\$0.00	\$16,717.94	\$23,958.78
<b>Total</b>	<b>\$8,169.00</b>	<b>\$10,367.66</b>	<b>\$22,140.06</b>	<b>\$0.00</b>	<b>\$16,717.94</b>	<b>\$23,958.78</b>

Balance reflects the lien liability as of the date of the sale May 11, 2012.

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

Cert No. 08120-9937360 recorded in Riverside County on May 9, 2008, for the tax year 1994, under Instrument No. 2008-0249627.

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 October 31, 2012

FRANCHISE TAX BOARD  
of the State of California

BY   
Matthew Andrade, Specialist  
(916) 845-7977

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

DOC # 2008-0249627  
05/09/2008 08:00A Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry M. Ward  
Assessor, County Clerk & Recorder



And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952



NOTICE OF STATE TAX LIEN

0023

M  
023

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08120993736

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) : LINDA HAMILTON  
AKA LINDA JOY HAMILTON

FTB Account Number :

Social Security Number(s)

Last Known Address : 34010 STOWE RD  
: HEMET CA 92545-0000

For Taxable Years : 1994

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
8169.00	10367.66	18771.44	0.00	-7954.93	0.00	29353.17

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: 04/29/08

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *William S. Jones*

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

Authorized facsimile signature.

FTB 2930 V1 MARCS (REV 03-2008)



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

# Fax

<b>To:</b> State of CA, FTB, Attn: Matthew Andrade	<b>From:</b> Debra A Ruth
<b>Fax:</b> 916-364-2738	<b>Date:</b> October 8, 2014
<b>Phone:</b> 951-955-3947	<b>Pages:</b> 3
<b>Re:</b> Excess Proceeds Claim (EP 192-670)	<b>CC:</b>

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

The attached excess proceeds claim from your office is being reviewed. Please provide an **updated statement of money owed** to the State of California, Franchise Tax Board by:

HAMILTON, LINDA J  
FTB ACCOUNT NUMBER  
Re: **624:CAT:MJA**

Thank you!  
Tax Sale Operations

TRANSACTION REPORT

P. 01

OCT-08-2014 WED 04:26 PM

FOR: RIV CO TREAS TAX COLL 951 955 3990

SEND

DATE	START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	M#	DP
OCT-08	04:23 PM	99163642738	3' 26"	6	FAX TX	OK	206	

TOTAL : 3M 26S PAGES: 6



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

# Fax

<b>To:</b> State of CA, FTB, Attn: Matthew Andrade	<b>From:</b> Debra A Ruth
<b>Fax:</b> 916-364-2738	<b>Date:</b> October 8, 2014
<b>Phone:</b> 951-955-3947	<b>Pages:</b> 3
<b>Re:</b> Excess Proceeds Claim (EP 192-670)	<b>CC:</b>

Urgent   
 For Review   
 Please Comment   
 Please Reply   
 Please Recycle

The attached excess proceeds claim from your office is being reviewed. Please provide an updated statement of money owed to the State of California, Franchise Tax Board by:

HAMILTON, LINDA J  
FTB ACCOUNT NUMBER  
Re: 624:CAT:MJA

Thank you!  
Tax Sale Operations



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, M9 A-240  
P.O. BOX 2952  
SACRAMENTO CA 95812-2952

November 6, 2014

In Reply Refer To: 624-CAT-MJA

**CLAIM FOR EXCESS PROCEEDS**

RIVERSIDE COUNTY TREASURER  
ATT: TAX SALES OPERATIONS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 465080014-8 Item: 670  
Taxpayer (s) : HAMILTON, LINDA J  
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 May 11, 2012.

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 Linda J. Hamilton, Account Number:

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

The amount of the claim for the Franchise Tax Board is \$23,901.53.

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 Matthew Andrade of this department at 916-845-7977.

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:

HAMILTON, LINDA J.  
350 LORI ANN ST  
SAN JACINTO, CA 92582

Tax Year	Tax	Penalties	Interest	Fees	Refunds	Payments	Total
1994	\$8,169.00	\$10,367.66	\$26,099.81	\$0.00	\$0.00	\$20,734.94	\$23,901.53
<b>Total</b>	<b>\$8,169.00</b>	<b>\$10,367.66</b>	<b>\$26,099.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,734.94</b>	<b>\$23,901.53</b>

Balance reflects the liened liability as of the date of this letter. The current per diem on these liabilities is \$1.96.

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

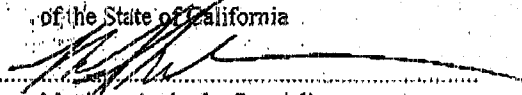
Cert No. 08120-9937360 recorded in Riverside County on May 9, 2008, for the tax year 1994, under Instrument No. 2008-0249627.

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 November 6, 2014

FRANCHISE TAX BOARD  
of the State of California

BY:   
Matthew Andrade, Specialist  
(916) 845-7977



FACSIMILE TRANSMITTAL COVER SHEET

■■■ ■■■■■

November 6, 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 law.

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 **DEBORAH A RUTH**

---

FIRM/UNIT **RIVERSIDE COUNTY TREASURER**

---

FAX NO. **951-955-3990**

---

PHONE NO. **951-955-3900**

---

RE **LINDA HAMILTON**

---

**FROM:**

NAME **M. ANDRADE - SPECIALIST**

---

FIRM/UNIT **COLLECTION ADVISORY TEAM**

---

FAX NO. **(916) 364-2738**

---

PHONE NO. **(916) 845-7977**

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Number of pages FAXED: 3 (includes this page) Hard copy:  will follow  
 will not follow

If there are any problems or questions regarding this communication, please call (916) 845-7977...

Comments:

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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 192 Item 670 Assessment No.: 465080014-8

Assessee: SAPPINGFIELD, GARY & HAMILTON, LINDA

Situs: 34010 STOWE RD HEMET

Date Sold: March 20, 2012

Date Deed to Purchaser Recorded: May 11, 2012

Final Date to Submit Claim: May 13, 2013

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 24,203.67 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. 0382868; recorded on 5/13/04. A copy of this document is attached here to. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

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

Executed this 3 day of May, 2013 at RIVERSIDE CALIFORNIA  
County, State

Linda J Hamilton  
Signature of Claimant

Gary L Sappingfield  
Signature of Claimant

LINDA J HAMILTON  
Print Name

GARY L SAPPINGFIELD  
Print Name

350 LORI ANN ST  
Street Address

549 SAN ROGELIO  
Street Address

SAN JACINTO CA 92582  
City, State, Zip

Hemet, Ca 92545  
City, State, Zip

951-442-4264  
Phone Number

951-442-4068  
Phone Number

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO:

Gary Sappingfield  
Linda Hamilton  
34010 Stowe Road  
Hemet, CA 92545



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A	R	L			COPY	LONG	REFUND	NCHG	EXAM

A.P.N:

Order No: 33252319-JW

Escrow No: 21800-LJB

TRA-006

### GRANT DEED



THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY \$NONE

- computed on full value of property conveyed, or
- computed on full value less value of liens or encumbrances remaining at time of sale,
- unincorporated area;  City of Hemet, and
- Grantees are expressly declaring that the transfer of the property is to be community property with right of survivorship, as per attached Exhibit One.

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,  
Josephine Stueber, Trustee of The Stueber Family Trust, dated September 25, 2002

hereby GRANT(s) to Gary Sappingfield and Linda Hamilton, (vesting to be determined prior to close of escrow)

the following described property in the City of Hemet, County of Riverside State of California;  
Parcel 3 of Parcel Map 5985 as shown by map on file in Book 16, Page(s) 52, of Maps in the Office of the County Recorder of said County.

Document Date: May 13, 2004

Josephine Stueber  
Josephine Stueber, Trustee

STATE OF CALIFORNIA )  
COUNTY OF Riverside )

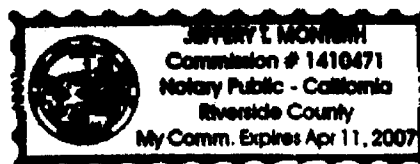
On May 19, 2004 before me,  
personally appeared Josephine Stueber

Jeffery T. Monteith

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

Signature Jeffery T. Monteith

The area below is for official notarial seal.



Amuelton  
350 Lorei Avu ST  
Bryn Jacinto CA  
92582

TREASURER-TAX COLLECTOR  
MAY 03 2013  
RECEIVED  
Don Kent, Treasurer-Tax Collector  
P.O. Box 12005  
Riverside, Ca 92502-2205



1000

92502

U.S. POSTAGE  
PAID  
SAN JACINTO, CA  
MAY 08 13  
AMOUNT  
**\$3.10**  
00086725-04



PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE  
**CERTIFIED MAIL™**



7012 2210 0002 1942 4362



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

TC 12-670

October 31, 2012

In Reply Refer To: 624:CAT:MJA

## CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY TREASURER  
ATT: A. POTENCIANO TAX SALES OPERATIONS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 465080014-8 Item: 670  
Taxpayer (s) : SAPPINGFIELD, GARY L.  
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 May 11, 2012.

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 Gary L. Sappingfield, Account Number

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

The amount of the claim for the Franchise Tax Board is \$10,421.18, as of May 11, 2012.

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 Matthew Andrade of this department at 916-845-7977.

  
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:

SAPPINGFIELD, GARY L.  
40165 HIGH ST  
CHERRY VALLEY, CA 92223

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2001	\$4,500.00	\$1,595.24	\$4,142.94	\$183.00	\$0.00	\$10,421.18
<b>Total</b>	<b>\$4,500.00</b>	<b>\$1,595.24</b>	<b>\$4,142.94</b>	<b>\$183.00</b>	<b>\$0.00</b>	<b>\$10,421.18</b>

Balance reflects the liened liability as of the date of the sale May 11, 2012.

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

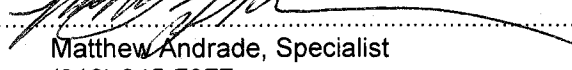
Cert No. 11187-3945300 recorded in Riverside County on July 25, 2011, for the tax year 2001, under Instrument No. 2011-0324600.

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                    October 31, 2012

FRANCHISE TAX BOARD  
of the State of California

BY   
Matthew Andrade, Specialist  
(916) 845-7977

Recording Requested by

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

And When Recorded Mail to

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

DOC # 2011-0324600 X

X 07/25/2011 02:47P Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



Notice of State Tax Lien X

030  
0  
X



Filed With: RIVERSIDE

Certificate Number: 11187394530

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer(s) as follows:

Name of Taxpayer(s) : GARY L SAPPINGFIELD X

FTB Account Number :

Social Security Number(s) :

Last Known Address : 34010 STOWE RD X  
: WINCHESTER CA 92596-2695

For Taxable Years : 2001

Total Lien Amount \* : \$10,132.12

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

Dated: 07/11/11

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2930 V1 ARCS (REV 03-2011)

Public Record





PROHIBITED BY FEDERAL  
LAW AND STATE LAWS

This teletype 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 teletype to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this teletype is prohibited. Persons disclosing confidential information are subject to penalties under applicable law.

If you have received this teletype 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 **DEBORAH A RUTH**

---

FIRM/UNIT **RIVERSIDE COUNTY TREASURER**

---

FAX NO. **951-955-3990**

---

PHONE NO. **951-955-3900**

---

RE **SAPPINGFIELD, GARY L.**

---

**FROM:**

NAME **M. ANDRADE - SPECIALIST**

---

FIRM/UNIT **COLLECTION ADVISORY TEAM**

---

FAX NO. **(916) 364-2738**

---

PHONE NO. **(916) 845-7977**

---

Number of pages FAXED: 3 (includes this page)

Hard copy:  will follow  
 will not follow

If there are any problems or questions regarding this communication, please call (916) 845-7977

Comments:



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-040  
110 BOX 5082  
SACRAMENTO, CA 95812-9852

NOVEMBER 6, 2014

In Reply Refer To: 624-CAT-MIA

### CLAIM FOR EXCESS PROCEEDS

RIVERSIDE COUNTY TREASURER  
ATT: TAX SALES OPERATIONS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 465080014-8 Item: 670  
Taxpayer (s) : SAPPINGFIELD, GARY L.  
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 May 11, 2012.

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:

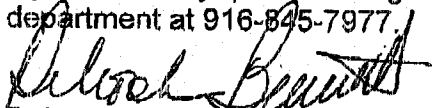
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Gary L. Sappingfield, Account Number

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

The amount of the claim for the Franchise Tax Board is \$10,421.18, as of May 11, 2012.

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 Matthew Andrade of this department at 916-845-7977.

  
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:

SAPPINGFIELD, GARY L.  
40165 HIGH ST  
CHERRY VALLEY, CA 92223

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2001	\$4,500.00	\$1,595.24	\$4,142.94	\$183.00	\$0.00	\$10,421.18
<b>Total</b>	<b>\$4,500.00</b>	<b>\$1,595.24</b>	<b>\$4,142.94</b>	<b>\$183.00</b>	<b>\$0.00</b>	<b>\$10,421.18</b>

Balance reflects the liened liability as of the date of the sale May 11, 2012. The current per diem on these liabilities is \$0.91.

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

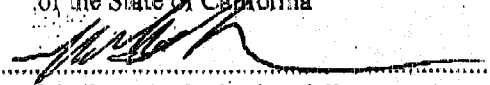
Cert No. 11187-3945300 recorded in Riverside County on July 25, 2011, for the tax year 2001, under Instrument No. 2011-0324600.

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 November 6, 2014

FRANCHISE TAX BOARD  
of the State of California

BY   
Matthew Andrade, Specialist  
(916) 845-7977

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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 192 Item 670 Assessment No.: 465080014-8

Assessee: SAPPINGFIELD, GARY & HAMILTON, LINDA

Situs: 34010 STOWE RD HEMET

Date Sold: March 20, 2012

Date Deed to Purchaser Recorded: May 11, 2012

Final Date to Submit Claim: May 13, 2013

RECEIVED  
2012 JUN 10 AM 8:01  
RIVERSIDE COUNTY  
TREASURER-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 2,932.93 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. 20090409023; recorded on 08/05/09. A copy of this document is attached here to. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

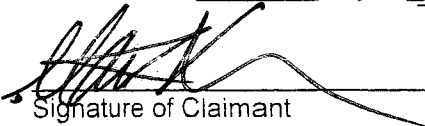
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

- copy of recorded Abstract of Judgment
- Itemization Statement

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

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

Executed this 2nd day of July, 2012 at Los Angeles, CA  
County, State

  
Signature of Claimant

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

Matthew J. Kumar  
Print Name

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

30699 Russell Ranch Rd. #215  
Street Address

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

Westlake Village, CA 91362  
City, State, Zip

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

(888) 700-4774  
Phone Number

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

AP

RECORDING REQUESTED BY:  
 RORY W. CLARK, ESQ. BAR # 81682  
 LAW OFFICE OF RORY W. CLARK  
 5743 CORSA AVENUE, SUITE 215  
 WESTLAKE VILLAGE, CA 91362-6467

**WHEN RECORDED MAIL TO :**  
 RORY W. CLARK, ESQ. BAR # 81682  
 LAW OFFICE OF RORY W. CLARK  
 5743 CORSA AVENUE, SUITE 215  
 WESTLAKE VILLAGE, CA 91362-6467

DOC # 2009-0409023  
 08/05/2009 08:00A Fee:20.00  
 Page 1 of 3  
 Recorded in Official Records  
 County of Riverside  
 Larry W. Ward  
 Assessor, County Clerk & Recorder

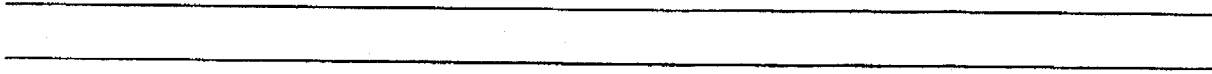


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C0800694 WORLDWIDE ASSET PURCHASING,LLC vs. GARY SAPPINGFIELD aka JERRY L  
 SAPPINGFIELD aka GARY L HAMILTON aka GARY LEE aka GARY LEE SAPPINGFIELD ELD aka  
 SAPPINGFIELD GARY

21 M  
 010

**ABSTRACT OF JUDGEMENT**



# Law Office of Rory W. Clark

A Professional Law Corporation  
30699 Russell Ranch Road, Suite 215  
Westlake Village, California 91362-7315

RORY W. CLARK  
MATTHEW J. KUMAR

TELEPHONE: (888) 700-4774  
FACSIMILE: (775) 243-0916

July 2, 2012

Our File # C0800694

## *Itemization Statement*

*Defendant:* GARY SAPPINGFIELD aka JERRY L SAPPINGFIELD aka GARY  
L HAMILTON aka GARY LEE aka GARY LEE SAPPINGFIELD  
ELD aka SAPPINGFIELD GARY  
34010 STOWE ROAD  
Hemet CA 92545

*Judgment Amount* \$ 2,263.71

*Interest Calculated at 10.00%  
Per Annum from June 3, 2009 Through  
property sale date March 20, 2012* \$ 633.22

*Court Cost* \$ + \$36.00

***Subtotal:*** \$2,932.93

*Payments Applied to* .....

A) *Post judgment Costs*..... [0.00]

B) *Post judgment Interest*..... [0.00]

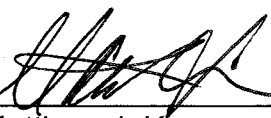
C) *Judgment*..... [0.00]

*Total Payments:* [0.00]

***Total*** ..... **\$2,932.93**

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

LAW OFFICE OF RORY W. CLARK, A.P.L.C.

By:   
Matthew J. Kumar  
Attorneys for Plaintiff

JON CHRISTENSEN  
ASSISTANT TREASURER-TAX COLLECTOR

SUE BAUER  
SR. CHIEF DEPUTY TREASURER-TAX COLLECTOR

DEBBIE BASHE  
INFORMATION TECHNOLOGY OFFICER II

GIOVANE PIZANO  
INVESTMENT MANAGER



DON KENT  
TREASURER

CO800694  
GARY COTTERILL  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

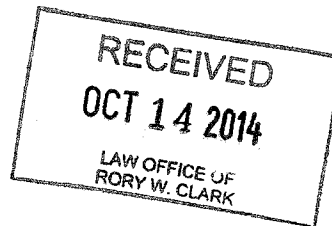
MATT JENNINGS  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

MELISSA JOHNSON  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

ADRIANNA GOMEZ  
ADMINISTRATIVE SERVICES MANAGER I

October 9, 2014

Law Office of Rory W. Clark  
C/O Matthew J. Kumar  
30699 Russell Ranch Rd. #215  
Westlake Village, CA 91362



RE: APN: 465080014-8  
EP 192-670  
Date of Sale: March 20, 2012

Dear Mr. Kumar,

The excess proceeds file on the above mentioned property is currently under review. A copy of your claim which included an Itemization Statement is attached for your reference.

An Updated Statement of Monies Owed as of date of tax sale is required to process the claim. Please provide a statement with recent date at your earliest convenience, so your claim may proceed.

Failure to provide the requested statement within 30 days may jeopardize your claim for excess proceeds.

Thank you and if you should have any questions, please contact me at the number listed below.

Sincerely,

Debra A. Ruth  
Riverside County Treasurer-Tax Collector's Office  
Tax Sale Operations / Excess Proceeds  
951 955-9386 Office  
951 955-3990 Fax  
[DRuth@co.riverside.ca.us](mailto:DRuth@co.riverside.ca.us)

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR

\*\*\*\*\*

4080 LEMON STREET, 4TH FLOOR ★ P.O. BOX 12005 ★ RIVERSIDE, CALIFORNIA 92502  
WWW.RIVERSIDETAXINFO.COM ★ (951) 955-3900 ★ 1(877) 748-2689 ★ FAX (951) 955-3923

# Law Office of Rory W. Clark

A Professional Law Corporation  
30699 Russell Ranch Rd Ste 215  
Westlake Village CA 91362-7315

RORY W. CLARK (RET.)  
MATTHEW J. KUMAR

TELEPHONE: (888) 700-4774  
FACSIMILE: (775) 243-0916

October 15, 2014

Our File # C0800694


## ITEMIZATION

*Defendant:* GARY SAPPINGFIELD aka JERRY L SAPPINGFIELD aka GARY L  
HAMILTON aka GARY LEE aka GARY LEE SAPPINGFIELD ELD aka  
SAPPINGFIELD GARY  
34010 STOWE ROAD  
Hemet CA 92545

<i>Judgment Amount</i>	\$ 2,263.71
<i>Interest Calculated at 10.00% Per Annum from June 3, 2009 Through Sale Date March 20, 2012</i>	\$ 633.22
<i>Court Cost</i>	\$ + \$36.00
<i>Credits</i>	\$ (0.00)
<i>Total</i>	\$ 2,932.93

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

LAW OFFICE OF RORY W. CLARK, A.P.L.C.

By:   
Matthew J. Kumar  
Attorneys for Plaintiff



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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 192 Item 670 Assessment No.: 465080014-8

Assessee: SAPPINGFIELD, GARY & HAMILTON, LINDA

Situs: 34010 STOW RD HEMET

Date Sold: March 20, 2012

Date Deed to Purchaser Recorded: May 11, 2012

Final Date to Submit Claim: May 13, 2013

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$2,932.93 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. 20090409023 recorded on August 5, 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.**

Recorded Abstract of Judgment  
Itemization of Cost and Interest


---

---

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

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

Executed this October 15, 2014, at Los Angeles County, California.

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

Matthew J. Kumar  
\_\_\_\_\_  
Print Name

30699 Russell Ranch Road, Suite 215  
\_\_\_\_\_  
Street Address

Westlake Village, CA 91362  
\_\_\_\_\_  
City, State, Zip

888-700-4774  
\_\_\_\_\_  
Phone Number

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

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

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

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

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

SCO 8-21 (1-99)

Interest on	From	To	#Days	Int This	Inter. Bal	Tot Int
2263.71	06/03/09	03/20/12	1021	633.22	633.22	633.22

### Interest Assist

Charge Interest on: 2263.71  
 Charge Interest From: 03/20/2012  
 Charge Interest to: ~~07/02/2012~~  
 Interest Rate: 10.00

#### History on Interest

Interest on	From	To	# Days	Int This	Inter. Bal	Tot Int
2263.71	03/05	03/20/12	1024	633.22	633.22	633.22

Enter information to calculate interest.

[F1] Restart      [F2] Print

Ok      Close

00000:00      INTEREST      200031022      7:46