

FORM APPROVED COUNTY COUNSEL 8/26/15  
 BY: GREGORY P. PRAMOS DATE

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

283 A



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

**SUBMITTAL DATE:**  
**AUG 26 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 67. Last assessed to: Edwin B. Weber, Trustee of the Edwin B. Weber Living Trust dated July 18, 2005 and James R. Patterson, a married man as his sole and separate property. District 5 [\$39,249]. Fund 65595 Excess Proceeds from Tax Sale.

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

1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 263150017-1;
- (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 April 29, 2013 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2013. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 17, 2013 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<br>(per Exec. Office)  |
|--|----------------------|-------------------|-------------|-------------------------------|---|
| COST   | \$ 39,249            | \$ 0              | \$ 39,249   | \$ 0                          | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST  | \$ 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 9/14/15*  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Tavaglione, Benoit and Ashley  
 Nays: None  
 Absent: Washington  
 Date: September 22, 2015  
 xc: Treasurer

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

Prev. Agn. Ref.:

District: 5

Agenda Number:

9-36

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

Departmental Concurrence

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 67. Last assessed to: Edwin B. Weber, Trustee of the Edwin B. Weber Living Trust dated July 18, 2005 and James R. Patterson, a married man as his sole and separate property. District 5 [\$39,249]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** AUG 26 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Approve the claim from Found Extra Money, LLC, assignee for James R. Patterson for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 263150017-1;
3. Approve the claim from Global Discoveries, Ltd., assignee for Anita L. Richardson, Successor Trustee of the Edwin B. Weber Living Trust dated July 18, 2005 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 263150017-1;
4. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$19,466.13, Found Extra Money, LLC, assignee for James R. Patterson in the amount of \$158.73 and Global Discoveries, Ltd., assignee for Anita L. Richardson, Successor Trustee in the amount of \$19,624.87, 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 three claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded October 9, 2008 as Instrument No. 2008-0546227 and an Order to Withhold dated August 2, 2013.
2. Claim from Found Extra Money, LLC, assignee for James R. Patterson based on an Assignment of Right to Collect Excess Proceeds dated April 16, 2014 and a Quitclaim Deed recorded October 10, 2007 as Instrument No. 2007-0627144.
3. Claim from Global Discoveries, Ltd., assignee for Anita L. Richardson, Successor Trustee of the Edwin B. Weber Living Trust dated July 18, 2005 based on an Assignment of Right to Collect Excess Proceeds dated June 15, 2014, a Grant Deed recorded December 27, 2005 as Instrument No. 2005-1065848, the Edwin B. Weber Living Trust dated July 18, 2005 and the death certificate of Edwin Bruce Weber.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$19,466.13, Found Extra Money, LLC, assignee for James R. Patterson be awarded excess proceeds in the amount of \$158.73 and Global Discoveries, Ltd., assignee for Anita L. Richardson, Successor Trustee of the Edwin B. Weber Living Trust dated July 18, 2005 be awarded excess proceeds in the amount of \$19,624.87. 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, last assessee and heir to the last assessee of the property.

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

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

### CLAIM SUMMARY

Date: June 19, 2014  
To: Riverside County Treasurer and Tax Collector  
Assessors Parcel Number: 263150017-1  
Last Assessee: WEBER EDWIN B PATTERSON JAMES R  
Sale Date: 4/25/2013  
TC: 196  
Item Number: 67  
Deadline: 6/20/2014

Dear Treasurer/Tax Collector:

1. Claimant(s): Global Discoveries, Ltd.

The following proof of claim(s) for excess proceeds and documents are attached:

1. Grant Deed granting interest to The Edwin B. Weber Living Trust Dated July 18, 2005 as Document Number: 2005-1065848, Recorded in Riverside County on 12/27/2005.
2. Certified Certificate of Death for Edwin B. Weber
3. The Edwin B. Weber Living Trust Dated July 18, 2005 naming Shari E. Lewis, Anita L. Richardson and Cynthia E. O'Rorke as Successor Trustees. **Please Note:** This Trust also states; "Any of the Successor Trustees has full and Independent Authority to act for and represent the Trust".
4. Certification of Trustees Under Trust signed by Anital L. Richardson as Successor Trustee.
5. Copy of Social Security card for Edwin B. Weber
6. Supporting Documentation to reference the 21589 Dracaea Ave Moreno Valley CA 92553 address; which is one and the same address that is the above referenced property/parcel.
7. Assignment of Rights To Collect Excess Proceeds signed by Anita L. Richardson as Successor Trustee The Edwin B. Weber Living Trust Dated July 18, 2005
8. Claim form(s) signed by Global Discoveries
9. Photo ID for: Anita L. Richardson

Upon approval, claimant(s) request that the Treasurer and Tax Collector issue its warrant(s) as follows:

- One warrant in the amount of \$19,624.87 or 100% of the claimant's share of the excess proceeds made payable to Global Discoveries Ltd. and mailed to P.O. Box 1748, Modesto, CA 95353-1748.

Please address questions regarding the attached claim(s) to Jed Byerly, Managing Member, at (209) 593-3913, or e-mail to jed@gd-ltd.com.

The Client(s) and the staff of Global Discoveries, Ltd., thank you in advance for your timely review and approval of the attached claim(s).

**Certified Tracking Number: 7014-0510-0001-4046-0232**

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Global Discoveries Ltd. my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 263150017-1, Tax Sale Number 196 Item 67 sold at public auction on 4/25/2013. I understand that the total of excess proceeds available for refund is \$ 39,249.73+/-, and that I AM GIVING UP MY RIGHT TO FILE A CLAIM

FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Anita L. Richardson  
(Signature of Party of Interest/Assignor) (Date) 6-15-14

The Edwin B. Weber Living Trust Dated July 18, 2005-By:  
Anita L. Richardson, Successor Trustee  
(Name Printed)

Tax ID/SS# \_\_\_\_\_ 2318 McCree  
(Address)

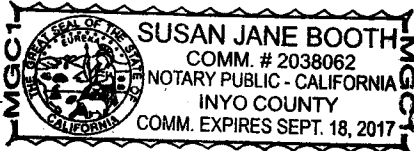
Bishop, CA 93514  
(City/State/Zip)

STATE OF CALIFORNIA )ss. \_\_\_\_\_  
COUNTY OF Inyo ) (760) 937-8567  
(Area Code/Telephone Number)

On June 15, 2014, before me, the undersigned, Susan Jane Booth a Notary Public in and for said State, personally appeared Anita L. Richardson Who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to 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. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Susan Jane Booth  
(Signature of Notary)



(This area for official seal)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Jed Byerly  
(Signature of Assignee)

Jed Byerly, Managing Member  
(Name Printed)

Tax ID/SS# \_\_\_\_\_ Global Discoveries Ltd.  
(Address)

STATE OF CALIFORNIA )ss. \_\_\_\_\_  
COUNTY OF Stanislaus ) P.O. Box 1748  
Modesto, CA 95353-1748  
(City/State/Zip)

Phone: \_\_\_\_\_

On \_\_\_\_\_, before me, the undersigned, a Notary Public in and for said State, personally appeared \*\*\*Jed Byerly\*\*\* who 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. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

\_\_\_\_\_  
(Signature of Notary)

See Attached

(This area for official seal)

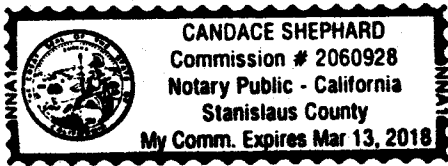
**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**  
**CIVIL CODE § 1189**

State of California

County of Stanislaus }

On 6/19/14 before me, Candace Shephard - Notary Public  
Date Here Insert Name and Title of the Officer

personally appeared Jeal Bajerly  
Name(s) of Signer(s)



Place Notary Seal Above

who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Signature]  
Signature of Notary Public

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

- Corporate Officer — Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Individual  Attorney in Fact
- Trustee  Guardian or Conservator
- Other: \_\_\_\_\_

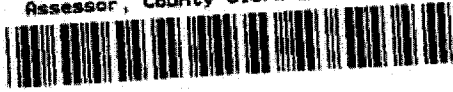
Signer's Name: \_\_\_\_\_

- Corporate Officer — Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Individual  Attorney in Fact
- Trustee  Guardian or Conservator
- Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

DOC # 2005-1065848  
 12/27/2005 08:00A Fee:10.00  
 Page 1 of 2  
 Recorded in Official Records  
 County of Riverside  
 Larry W. Ward  
 Assessor, County Clerk & Recorder



RECORDING REQUESTED BY

AND WHEN RECORDED MAIL DOCUMENT AND TAX STATEMENT TO:

NAME: EDWIN B. WEBER  
 STREET ADDRESS: 34047 HARVARD RD.  
 CITY, STATE & ZIP CODE: NEWBERRY SPRINGS, CA 92365

TITLE ORDER NO. \_\_\_\_\_ ESCROW NO. \_\_\_\_\_

| M | S | U | PAGE | SIZE | DA | PCOR | NOCOR | SMF    | MISC. |
|---|---|---|------|------|----|------|-------|--------|-------|
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| A | R | L |      |      |    | COPY | LONG  | REFUND | NCHG  |

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SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

**GRANT DEED**

The undersigned grantor(s) declare(s) -0- TRANSFER TO A TRUST  
 DOCUMENTARY TRANSFER TAX \$ -0-  
 computed on full value of property conveyed, or  
 computed on full value less liens and encumbrances remaining at time of sale.  
 Unincorporated Area City of \_\_\_\_\_

TRA: \_\_\_\_\_  
 APN: 263-150-017-1

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, I (We) EDWIN B. WEBER, TRUSTEE OF THE FAMILY TRUST OF EDWIN B. WEBER AND VIRGINIA LEE WEBER

hereby remise, release and grant to EDWIN B. WEBER, TRUSTEE OF THE EDWIN B. WEBER LIVING TRUST

DATED JULY 18, 2005

the following described real property in the City of RIVERSIDE, County of RIVERSIDE, State of CALIFORNIA

(Insert Legal Description) SEE ATTACHED LEGAL DESCRIPTION

DATED: 10/18/05

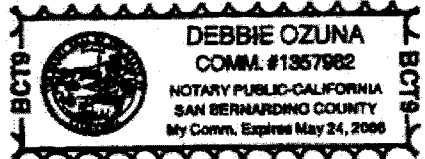
Edwin B. Weber  
 EDWIN B. WEBER, TRUSTEE

STATE OF CALIFORNIA  
 COUNTY OF SAN BERNARDINO

On October 18, 2005 before me, Debbie Ozuna, Notary Public personally appeared

EDWIN B. WEBER personally known to me (or proved to me on the basis of satisfactory evidence) to be the person 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 Debbie Ozuna



MAIL TAX STATEMENT AS DIRECTED ABOVE

413430

**LEGAL DESCRIPTION**

ALL THAT PORTION OF LOT 26 OF EDGEMONT TRACT, AS SHOWN BY MAP ON FILE IN BOOK 11, PAGE 30 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH LINE OF LOT 26, SAID POINT BEING 100.00 FEET WEST OF THE NORTHEASTERLY CORNER OF SAID LOT;  
THENCE SOUTHERLY AND PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 171.39 FEET TO THE SOUTHERLY LINE OF SAID LOT 26;  
THENCE SOUTH 69° 53' WEST ALONG THE SOUTHERLY LINE, 61.35 FEET;  
THENCE NORTHERLY AND PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 191.75 FEET TO THE NORTHERLY LINE OF SAID LOT 26;  
THENCE EASTERLY ALONG THE SAID NORTHERLY LINE, 57.67 FEET TO THE POINT OF BEGINNING:

EXCEPTING THEREFROM THAT PORTION THEREOF GRANTED TO THE COUNTY OF RIVERSIDE BY DEED RECORDED JUNE 19, 1974 AS INSTRUMENT NO. 75738 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

## **The Edwin B. Weber Living Trust**

### **Declaration of Trust**

#### **I. Trust Name**

This trust shall be known as The Edwin B. Weber Living Trust. This trust document supersedes the Trust Agreement dated January 1, 2001 and all others.

#### **II. Trust Property**

##### **(A) Property Placed in Trust**

Edwin B. Weber, called the Grantor or Trustee, declares that he has set aside and holds in The Edwin B. Weber Living Trust all his interest in that property described in the attached Schedule A.

The trust property shall be used for the benefit of the trust beneficiaries and shall be administered and distributed by the Trustee in accordance with this Declaration of Trust.

##### **(B) Additional or After-Acquired Property**

The Grantor may add property to the trust at any time.

#### **III. Reserved Powers of Grantor**

##### **(A) Amendment or Revocation**

The Grantor reserves the power to amend or revoke this trust at any time during his lifetime, without notifying any beneficiary.

##### **(B) Rights to Trust Property**

Until the death of the Grantor, all rights to all income, profits, and control of the trust property shall be retained by the Grantor.

##### **(C) Homestead Rights**

If the Grantor's principal residence is held in this trust, Grantor has the right to possess and occupy it for life, rent-free and without charge, except for taxes, insurance, maintenance, and related costs and expenses. This right is intended to give Grantor a beneficial interest in the property and to ensure that Grantor does not lose eligibility for a



state homestead tax exemption for which Grantor otherwise qualifies.

**(D) Incapacity of Grantor**

If the Grantor becomes physically or mentally incapacitated and is no longer able to manage this trust, the person or persons named as successor Trustee shall serve as Trustee. The determination of the Grantor's capacity to manage this trust shall be made by those of the persons listed below who are reasonably available when the successor Trustee (or any of them, if two or more are named to serve together) requests their opinion. If a majority of these persons state, in writing, that in their opinion the Grantor is no longer reasonably capable of serving as Trustee, the successor Trustee shall serve as Trustee.

Cynthia E. O'Rorke, Anita L. Richardson, and Shari E. Lewis

The successor Trustee shall pay trust income at least annually to, or for the benefit of, the Grantor and may also spend any amount of trust principal necessary in the Trustee's discretion for the needs of the Grantor, until a licensed physician certifies that the Grantor is no longer incapacitated or until the Grantor's death.

**(E) Grantor's Death**

After the death of the Grantor, this trust becomes irrevocable. It may not be altered or amended in any respect, and may not be terminated except through distributions permitted by this Declaration of Trust.

**IV. Trustees**

**(A) Original Trustee**

The Trustee of The Edwin B. Weber Living Trust shall be Edwin B. Weber.

**(B) Successor Trustee**

Upon the death of the Trustee, or his incapacity, the successor Trustees shall be Shari E. Lewis, Anita L. Richardson and Cynthia E. O'Rorke. If all of them are unable to serve or continue serving as successor Trustees, the successor Trustee shall be Rebecca O'Rorke Heilman.

Any of the successor Trustees has full and independent authority to act for and

represent the trust.

**(C) Trustee's Responsibility**

The Trustee in office shall serve as Trustee of all trusts created under this Declaration of Trust.

**(D) Resignation of Trustee**

Any Trustee in office may resign at any time by signing a notice of resignation. The resignation must be delivered to the person or institution who is either named in this Declaration of Trust or appointed by the Trustee under Section IV, Paragraph (B), to next serve as Trustee.

**(E) Power to Appoint Successor Trustee**

If all of the successor Trustees named in this Declaration of Trust cease to, or are unable to, serve as Trustee, any Trustee may appoint an additional successor Trustee or Trustees to serve in the order nominated. The appointment must be made in writing, signed by the Trustee and notarized.

**(F) Terminology**

In this Declaration of Trust, the term "Trustee" includes any successor Trustee or successor Trustees.

**(G) Bond Waived**

No bond shall be required of any Trustee.

**(H) Compensation**

No Trustee shall receive any compensation for serving as Trustee, unless the Trustee serves as a Trustee of a child's trust created by this Declaration of Trust, or for serving as Trustee because the Grantor has become incapacitated.

**(I) Liability of Trustee**

With respect to the exercise or non-exercise of discretionary powers granted by this Declaration of Trust, the Trustee shall not be liable for actions taken in good faith.

## **V. Beneficiaries**

Upon the death of the Grantor, the property listed on Schedule A shall be distributed to the beneficiaries named in this section with the exception of the Newberry Springs, CA property. If Olene B. Webb survives the Grantor she has the right to possess and occupy it for life, rent-free and without charge, except for taxes, insurance, maintenance, and related costs and expenses. Upon her death, the Grantor's interest in this property is to be disposed of in accordance with this trust.

### **(A) Primary and Alternate Beneficiaries**

1. Cynthia E. O'Rorke shall be given one-third of the proceeds of the trust. If Cynthia E. O'Rorke does not survive the Grantor, that property shall be given to the surviving beneficiaries, equally.

2. Anita L. Richardson shall be given one-third of the proceeds of the trust. If Anita L. Richardson does not survive the Grantor, that property shall be given to the surviving beneficiaries, equally.

3. Shari E. Lewis shall be given one-third of the proceeds of the trust. If Shari E. Lewis does not survive the Grantor, that property shall be given to the surviving beneficiaries, equally.

## **VI. Distribution of Trust Property Upon Death of Grantor**

Upon the death of the Grantor, the Trustee shall distribute the trust property outright to the beneficiaries named in Section V, Paragraphs (A).

## **VII. Trustee's Powers and Duties**

### **(A) Powers Under State Law**

To carry out the provisions of The Edwin B. Weber Living Trust the Trustee shall have all authority and powers allowed or conferred on a Trustee under California law, subject to the Trustee's fiduciary duty to the Grantor and the beneficiaries.

### **(B) Specified Powers**

The Trustee's powers include, but are not limited to:

1. The power to sell trust property, and to borrow money and to encumber that property, specifically including trust real estate, by mortgage, deed of trust, or other method.
2. The power to manage trust real estate as if the Trustee were the absolute owner of it, including the power to lease (even if the lease term may extend beyond the period of any trust) or grant options to lease the property, to make repairs or alterations, and to insure against loss.
3. The power to sell or grant options for the sale or exchange of any trust property, including stocks, bonds, debentures, and any other form of security or security account, at public or private sale for cash or on credit.
4. The power to invest trust property in property of any kind, including but not limited to bonds, debentures, notes, mortgages, stocks, stock options, stock futures, and buying on margin.
5. The power to receive additional property from any source and add to any trust created by this Declaration of Trust.
6. The power to employ and pay reasonable fees to accountants, lawyers, or investment experts for information or advice relating to the trust.
7. The power to deposit and hold trust funds in both interest-bearing and non-interest-bearing accounts.
8. The power to deposit funds in bank or other accounts uninsured by FDIC coverage.
9. The power to enter into electronic fund transfer or safe deposit arrangements with financial institutions.
10. The power to continue any business of the Grantor.
11. The power to institute or defend legal actions concerning the trust or Grantor's affairs.
12. The power to diversify investments, including authority to decide that some or all of the trust property need not produce income.

**(C) Payment by Trustee of the Grantor's Debts and Taxes**

The Grantor's debts and death taxes shall be paid by the Trustee. The Trustee shall pay these from the trust proceeds.

If the property specified above is insufficient to pay all the Grantor's debts and death taxes, the Trustee shall determine how such debts and death taxes shall be paid from trust property.

**VIII. General Administrative Provisions**

**(A) Controlling Law**

The validity of The Edwin B. Weber Living Trust shall be governed by the laws of California.

**(B) Severability**

If any provision of this Declaration of Trust is ruled unenforceable, the remaining provisions shall nevertheless remain in effect.

**(C) Amendments**

The term "Declaration of Trust" includes any provisions added by amendments.

**(D) Accountings**

No accountings or reports shall be required of the Trustee.

**Certification by Grantor**

I certify that I have read this Declaration of Trust and that it correctly states the terms and conditions under which the trust property is to be held, managed, and disposed of by the Trustee, and I approve the Declaration of Trust.

Dated: July 18, 2005

EDWIN B WEBER

Grantor and Trustee

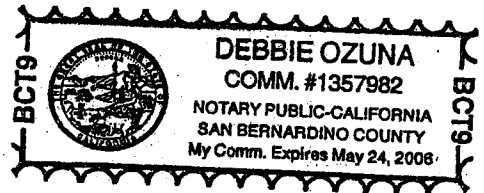
**Notary's Acknowledgment**

State of California

County of San Bernardino

On July 18, 2005, before me, Debbie Ozuna, a notary public in and for said state, personally appeared Edwin B. Weber, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within Declaration of Trust, and acknowledged to me that ~~he~~ she executed the same in his/her authorized capacity and that by ~~his~~ her signature on the instrument ~~he~~ she executed the Declaration of Trust.

Debbie Ozuna  
Signature of Notary



[SEAL]

## **Schedule A**

All the Grantor's interest in the following property:

- The Grantor has a 50% interest in the 34047 Harvard Rd., Newberry Springs, CA 92365 property, San Bernardino County Assessors Parcel Number 0532-131-26-0-000
- The Grantor has a 50% interest in the 21589 Dracaea Ave., Moreno Valley, CA property, Riverside County Assessors Parcel Number 263-150-017-1
- San Bernardino County Assessors Parcel Number 0530-111-34-0-000 which is subject to a Contract of Sale to Lindsay
- 2000 Dodge Pickup - #
- Bank Accounts at Washington Mutual and Desert Community Bank in Barstow, CA
- All personal property

**Amendment To Edwin B. Weber Living Trust**

This Amendment to The Edwin B. Weber Living Trust dated July 18, 2005, is made this 18 day of October, 2005, by Edwin B. Weber, the grantor and trustee of the trust. Under the power of amendment reserved to the grantor by Section III, Paragraph (A), of the trust, the grantor amends the trust as follows:

1. The following is added to the Declaration of Trust:

None

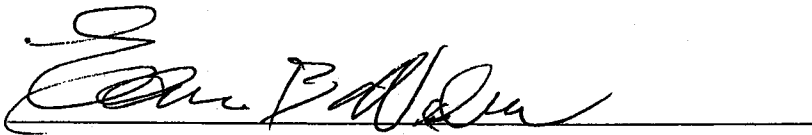
2. The following is deleted from the Declaration of Trust:

Section V. Beneficiaries. The portion of this section that reads:

“If Olene B. Webb survives the Grantor she has the right to possess and occupy it for life, rent-free and without charge, except for taxes, insurance, maintenance, and related costs and expenses. Upon her death, the Grantor’s interest in this property is to be disposed of in accordance with this trust.” is hereby deleted.

In all other respects, the Declaration of Trust as executed on July 18, 2005, by the grantor is affirmed.

Executed at Barstow, CA, on October 18, 2005.  
City State Date



Edwin B. Weber - Grantor and Trustee



**Notary's Acknowledgment**

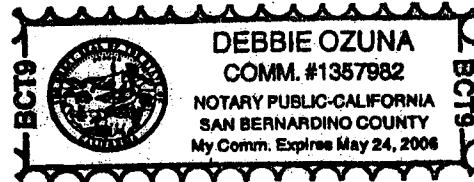
State of California

County of San Bernardino

On October 18, 2005, before me, Debbie Ozuna, a notary public in and for said state, personally appeared Edwin B. Weber, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within Amendment to Living Trust, and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument he executed the Amendment to Living Trust.

Debbie Ozuna

Signature of Notary



[SEAL]

**STATE OF CALIFORNIA**  
**CERTIFICATION OF VITAL RECORD**

**COUNTY OF SAN BERNARDINO**

SAN BERNARDINO, CALIFORNIA

3052011125072

**CERTIFICATE OF DEATH**

3201136006709

|   |  |   |   |   |  |   |  |
|---|--|---|---|---|--|---|--|
| STATE FILE NUMBER<br>1. NAME OF DECEDENT - FIRST (Given)<br><b>EDWIN</b>  |  | 2. MIDDLE<br><b>BRUCE</b>   |   | 3. LAST (Family)<br><b>WEBER</b>  |  | LOCAL REGISTRATION NUMBER   |  |
| A.K.A. ALSO KNOWN AS - Include full AKA FIRST, MIDDLE, LAST   |  |   |   | 4. DATE OF BIRTH mm/dd/yyyy<br><b>03/26/1926</b>  |  | 5. AGE - Yr.<br><b>85</b>   |  |
| 9. BIRTH STATE/FOREIGN COUNTRY<br><b>KS</b>   |  | 10. SOCIAL SECURITY NUMBER  |   | 12. MARITAL STATUS/SRDP* (at Time of Death)<br><b>DIVORCED</b>  |  | 7. DATE OF DEATH mm/dd/yyyy<br><b>07/02/2011</b>  |  |
| 13. EDUCATION - Highest Level/Degree (see worksheet on back)<br><b>HS GRADUATE</b>  |  | 14.15. WAS DECEDENT HISPANIC/LATINO(A)/SPANISH? (If yes, see worksheet on back)<br><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO    |   | 16. DECEDENT'S RACE - Up to 3 races may be listed (see worksheet on back)<br><b>CAUCASIAN</b>                                 |  | 6. SEX<br><b>M</b>  |  |
| 17. USUAL OCCUPATION - Type of work for most of life, DO NOT USE RETIRED<br><b>RETAIL SALES</b>   |  |   | 18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.)<br><b>AUTOMOTIVE EQUIPMENT</b> |   |  | 19. YEARS IN OCCUPATION<br><b>50</b>  |  |
| 20. DECEDENT'S RESIDENCE (Street and number, or location)<br><b>46585 NOTTINGHAM ROAD</b>   |  |   |   |   |  |   |  |
| 21. CITY<br><b>NEWBERRY SPRINGS</b>   |  | 22. COUNTY/PRIOR VICE<br><b>SAN BERNARDINO</b>  |   | 23. ZIP CODE<br><b>92366</b>  |  | 24. YEARS IN COUNTY<br><b>13</b>  |  |
| 25. STATE/FOREIGN COUNTRY<br><b>CA</b>  |  | 27. INFORMANT'S MAILING ADDRESS (Street and number, or rural route number, city or town, state and zip)<br><b>22324 HIGHCREST ROAD, HINKLEY, CA 92347</b> |   |   |  |   |  |
| 26. INFORMANT'S NAME, RELATIONSHIP<br><b>SHARI LEWIS, DAUGHTER</b>  |  |   |   | 28. NAME OF SURVIVING SPOUSE/SRDP - FIRST   |  |   |  |
| 29. MIDDLE  |  | 30. LAST (BIRTH NAME)   |   |   |  |   |  |
| 31. NAME OF FATHER/PARENT - FIRST<br><b>OTTO</b>  |  | 32. MIDDLE<br><b>UNK</b>  |   | 33. LAST<br><b>WEBER</b>  |  | 34. BIRTH STATE<br><b>KS</b>  |  |
| 35. NAME OF MOTHER/PARENT - FIRST<br><b>OLGA</b>  |  | 36. MIDDLE<br><b>UNK</b>  |   | 37. LAST (BIRTH NAME)<br><b>SCHMIDT</b>   |  | 38. BIRTH STATE<br><b>KS</b>  |  |
| 39. DISPOSITION DATE mm/dd/yyyy<br><b>07/14/2011</b>  |  | 40. PLACE OF FINAL DISPOSITION RESIDENCE, SHARI LEWIS<br><b>22324 HIGHCREST ROAD, HINKLEY, CA 92347</b>   |   |   |  |   |  |
| 41. TYPE OF DISPOSITION(S)<br><b>CR/RES</b>   |  | 42. SIGNATURE OF EMBALMER   |   |   |  | 43. LICENSE NUMBER  |  |
| 44. NAME OF FUNERAL ESTABLISHMENT<br><b>HORIZON MEMORIAL SERVICES</b>   |  | 45. LICENSE NUMBER<br><b>FD1919</b>   |   | 46. SIGNATURE OF LOCAL REGISTRAR  |  | 47. DATE mm/dd/yyyy<br><b>07/11/2011</b>  |  |
| 101. PLACE OF DEATH<br><b>FOUND RESIDENTIAL FRONT YARD</b>  |  |   |   | 102. IF HOSPITAL, SPECIFY ONE<br><input type="checkbox"/> ER/OP <input type="checkbox"/> DOA <input type="checkbox"/> Hospice |  | 103. OTHER THAN HOSPITAL, SPECIFY ONE<br><input checked="" type="checkbox"/> Nursing Home/LTC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other |  |
| 104. COUNTY<br><b>SAN BERNARDINO</b>  |  | 105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location)<br><b>46585 NOTTINGHAM RD</b>  |   |   |  | 106. CITY<br><b>NEWBERRY SPRINGS</b>  |  |
| 107. CAUSE OF DEATH<br>Enter the chain of events - disease, injury, or other factors - that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or septicemia. Indicate venous thrombosis showing the locality. DO NOT ABBREVIATE.<br>IMMEDIATE CAUSE (Final disease or condition resulting in death) (a)<br><b>ATHEROSCLEROTIC/HYPERTENSIVE CARDIOVASCULAR DISEASE</b> |  |   |   |   |  | 108. DEATH REPORTED TO CORONER<br>109. DEATH NUMBER<br><b>701104558</b>   |  |
| 110. AUTOPSY PERFORMED?<br><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  |  |   |   |   |  | 111. USED IN DETERMINING CAUSE?<br><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  |  |
| 112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107<br><b>DIABETES MELLITUS TYPE 2</b>   |  |   |   |   |  |   |  |
| 113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date)<br><b>NO</b>   |  |   |   |   |  | 113A. IF FEMALE, PREGNANT IN LAST YEAR?<br><input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK                                      |  |
| 114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.<br>Decedent Attended Since<br>Decedent Last Seen Alive   |  | 115. SIGNATURE AND TITLE OF CERTIFIER   |   |   |  | 116. LICENSE NUMBER   |  |
| 117. DATE mm/dd/yyyy  |  | 118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE   |   |   |  |   |  |
| 119. I CERTIFY THAT MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.<br>MANNER OF DEATH: <input checked="" type="checkbox"/> Natural <input type="checkbox"/> Accident <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input type="checkbox"/> Pending investigation <input type="checkbox"/> Could not be determined                                      |  |   |   | 120. INJURED AT WORK?<br><input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNK     |  | 121. INJURY DATE mm/dd/yyyy   |  |
| 122. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)   |  |   |   |   |  |   |  |
| 124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)   |  |   |   |   |  |   |  |
| 125. LOCATION OF INJURY (Street and number, or location, and city, and zip)   |  |   |   |   |  |   |  |
| 126. SIGNATURE OF CORONER / DEPUTY CORONER  |  |   |   | 127. DATE mm/dd/yyyy<br><b>07/10/2011</b>   |  | 128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER<br><b>TERI MARIE LAY, DEPUTY CORONER</b>  |  |



This is a true and exact reproduction of the document officially registered and placed on file in the OFFICE OF THE SAN BERNARDINO ASSESSOR-RECORDER-CLERK.

*Dennis Draeger*  
DENNIS DRAEGER  
San Bernardino County Assessor-Recorder-Clerk

JUN 12 2014  
DATE ISSUED

\*001952813\*



This copy not valid unless prepared on engraved border displaying date, seal and signature of the Assessor-Recorder-Clerk.

**CERTIFICATION OF TRUSTEES UNDER TRUST**  
**(California Probate Code Section 18100.5)**

I (we), Anita L. Richardson as Successor Trustee of The Edwin B. Weber Living Trust Dated July 18, 2005, being of legal age, declares under penalty of perjury:

1. Declarant(s) certify the existence of the following described Trust and state that he/she/they are all of the current trustees:

Name of Trust: The Edwin B. Weber Living Trust  
Date of Trust: July 18, 2005  
Trustor(s)/Settlor(s): Edwin B. Weber  
Original Trustee(s): Edwin B. Weber  
Trust Identification, Social Security or Employer Identification \_\_\_\_\_

2. Declarant(s) state that the Trust is in full force and effect and has not been revoked, terminated or otherwise amended in any manner which would cause the representations in this Certification to be incorrect. The name(s) of all persons who have any power to revoke the trust are: Anita L. Richardson, Shari E. Lewis and Cynthia E. O'Rorke (All can act Independently)

3. Declarant(s) state the following named trustee(s) is/are full empowered to act for said Trust and is/are properly exercising his/her/their authority under said Trust in negotiating for, contract for and executing the document(s) attached hereto.

Trustees authorized to sign: Anita L. Richardson  
Nature of document: Assignment of Right to Collect Excess Proceeds  
Date of document: June 15, 2014

4. Declarant(s) state that to the best of their knowledge, there are no claims, challenges of any kind or cause of action alleged, contesting or questioning the validity of the Trust or the trustee's authority to act for the Trust.

5. This Declaration is prepared and executed pursuant to California Probate Code Section 18100.5.

Signed under penalty of perjury, this 15<sup>th</sup> day of June, 2014.

Anita L. Richardson  
\_\_\_\_\_  
Signature

Name: Anita Richardson  
Address: 2318 McCree Ave  
City, State, Zip Bishop, CA 93514

**CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC**

State of California )

County of Inyo )

On June 15, 2014 before me, Susan Jane Booth, Notary Public, personally appeared  
(Date) (here insert name and title of the officer)

Anita L. Richardson, who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Susan Jane Booth (seal)  
Signature of Notary Public



**CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY**

To: Riverside County Treasurer and Tax Collector

Assessor's Parcel No: 263150017-1  
Item Number: 67 TC:196  
Date of Sale: 4/25/2013

The undersigned claimant, Global Discoveries, Ltd., claims \$19,624.87+/- or 100% of the claimant's share of the actual amount of excess proceeds from the sale of the property referenced above.

Global Discoveries, Ltd., claims its status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code based upon the attached documentation:

Please refer to Claim Summary and attached Documents

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

Executed this 19<sup>th</sup> day of JUNE, 2014 at Modesto, California.

By: [Signature]  
Jed Byerly, Managing Member  
Global Discoveries Ltd. Tax ID #  
P.O. Box 1748  
Modesto, CA 95353-1748

**CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC**

State of California )

County of Stanislaus )

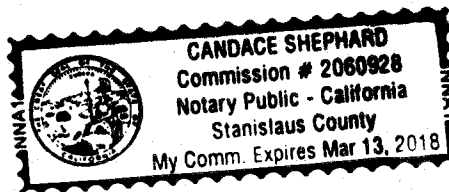
On 6/19/14 before me, Candace Shephard - Notary Public, personally appeared  
(Date) (here insert name and title of the officer)

Jed Byerly, who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

[Signature] (seal)  
Signature of Notary Public





# Assessor-County Clerk-Recorder

Property Information for the 2008-2009 tax year as of January 1, 2008

## Property Information

Parcel Number: 263150017-1  
 Property Address: 21589 DRACAEA AVE  
 MORENO VALLEY CA 92553  
 Legal Description: Lot 26 MB 011/030 EDMONT  
 TR  
 Property Type: SINGLE-FAMILY RESIDENTIAL  
 Assessment Description: N/A  
 Year Built: 1947  
 Square Feet: 472  
 Bedroom: 1  
 Bath: 1.0  
 Pool: N  
 Lot Size: N/A

## Assessed Value Information

Land: 32,046  
 Structure: 40,792  
 Full Value: 72,838  
 Total Net: 72,838

## Assessment Information

Assessment Number: 263150017-1  
 Tax Rate Area: 021-005  
 Taxability Code: 0-00  
 Base Year: 1997

## Parcel Map

[View Parcel Map](#)

## Ownership Information

Mail Address: 21589 DRACAEA AVE  
 City, State Zip: MORENO VALLEY CA 92553

## Sales Information

Last Recorded Document: 10/2007  
 Recording Number: 0627144

## Related Property Information

City Sphere: MORENO VALLEY  
 2001 Supervisorial District: MARION ASHLEY  
 Landuse Designation: CITY  
 Agriculture Preserve: NOT IN AN AGRICULTURE PRESERVE  
 School District: MORENO VALLEY  
 Water District: WMWD  
 Fema Flood Plan: FLOOD ZONE C

Tax Assessment District  
 CITY OF MORENO VALLEY  
 CITY OF MORENO VALLEY  
 LIBRARY  
 CSA 152  
 EDMONT COMMUNITY  
 SERVICES  
 FLOOD CONTROL  
 ADMINISTRATION  
 FLOOD CONTROL ZONE 4  
 GENERAL  
 GENERAL PURPOSE  
 METRO WATER WEST  
 1302999  
 MORENO VAL COMM SVC ZN  
 A  
 MORENO VAL COMM SVC ZN  
 D  
 MORENO VAL COMM SVC ZN  
 E  
 MORENO VALL COMM SVC  
 ZN C  
 MORENO VALLEY COMM SVC

EP 196-67

**FOUND EXTRA MONEY, LLC**  
UNCLAIMED MONEY CONSULTANTS  
**WWW.FoundExtraMoney.com**  
Email: [Richard@foundextramoney.com](mailto:Richard@foundextramoney.com)

**LAS VEGAS OFFICE:**  
8022 S. Rainbow Blvd. #362  
Las Vegas, NV 89139  
Toll Free: (888) 867-4785  
Fax No: (702) 331-4992

**LOS ANGELES OFFICE**  
9420 Reseda Blvd. #830  
Northridge, CA 91324  
Toll Free: (888) 867-4785  
Fax No.: (818) 701-7184

**PLEASE REPLY TO LOS ANGELES OFFICE**

April 24, 2014

Mr. Don Kent  
Riverside County Treasurer-Tax Collector  
P.O. Box 12005  
Riverside, CA 92502

RECEIVED  
2014 APR 30 AM 10:47  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

**RE: Excess Proceeds Claim: Parcel Number 263-150-017-1 (21589 Dracaea Ave., Moreno Valley, CA 92553)**

**Item No.: 67**

Sale Date: 04/29/2013  
Recorded Date: 06/20/2013  
Claimant: EDWIN B. WEBER TRUST (Deceased) and JAMES R. PATTERSON—75% of \$39,700.00 = \$29,775.00  
Claimant: FOUND EXTRA MONEY, LLC ("FEM, LLC")—25% of \$39,700.00 = \$9,925.00.00  
Total Amount of Excess Proceeds: approximately \$39,700.00

Dear Mr. Kent:

Enclosed for your reference, please find the following documents in support of our claim(s) for the excess proceeds resulting from the tax sale of the above-referenced property at the ax Collector's Public Tax Auction held on April 29, 2013:

1. Copy of the Quitclaim Deed recorded on 10/10/2007 showing JAMES R. PATTERSON as having been granted an undivided 50% interest in the property referenced by the above mentioned APN dated September 21, 2007 (2 pages);
2. County of Riverside, Office of the Treasurer-Tax Collector Sale of Tax-Defaulted Property (Sale #TC196) on April 25, 2013 thru April 29, 2013, showing the above referenced parcel to be Item# 67 on the sale list (1 page);

3. Riverside County Online Tax Sale Auction which started on April 25, 2013, and listing the Item #, Auction ID, APN #, Legal Description, Minimum Bid, and the Property Address (2 pages);
4. Property Report showing the legal description of the property, and JAMES R. PATTERSON as having been one of the sellers of the property at the time of the Public Auction which was recorded on 06/20/2013 (3 pages);
5. Riverside County Claim for Excess Proceeds from the Sale of Tax-Defaulted Property signed by JAMES R. PATTERSON on April 16, 2014 (1 page);
6. Authorization, Assignment and Fee Agreement signed by GERALD S. ASTRACHAN (Assignor) on 04/07/2014 and FEM, LLC (Assignee) signed on 04/15/2014 to pay 25% of the amount to FEM, LLC (1 page);
7. Notarized Assignment of Right to Collect Excess Proceeds to Found Extra Money, LLC, signed by JAMES R. PATTERSON on April 16, 2014, and by DENNIS A. MURKEY, Manager for Found Extra Money, LLC on 04/24/2014 (1 page);

Pursuant to California Courts of Appeals case law and statutory authority you must recognize that our rights, as an assignee, must be protected in any distribution of proceeds by issuing of a separate draft in the name of Found Extra Money, LLC. (*Marion Drive, LLC v. Saladino* (2006) 136 Cal.App.4<sup>th</sup> 1432, 1437; *Fjaeran v. Board of Supervisors* (1989) 210 Cal.App.3d 434,442; CA Rev. & Tax Code Sec. 4675, subd (e) (2). Assignments are permitted (Section 4675, subd. (b));

8. Riverside County Claim for Excess Proceeds from the Sale of Tax - Defaulted Property signed by FEM, LLC on 04/24/2014 (1 page);
9. A valid photo ID for JAMES R. PATTERSON (1 page);
- 10.A copy of JAMES R. PATTERSON'S Social Security card (1 page);
- 11.A completed and signed W-9 Form by JAMES R. PATTERSON dated 04/16/2014 (1 page);
- 12.A completed and signed W-9 Form by Found Extra Money, LLC dated 04/24/2014 (1 page);

13. Notarized Limited Power of Attorney authorizing Found Extra Money, LLC to represent JAMES R. PATTERSON as true and lawful attorney to do all things with regard to the collection of excess proceeds, and signed by JAMES R. PATTERSON on April 16, 2014 (1 page).

Please issue separate checks as follow:

JAMES R. PATTERSON—75% = \$29,775.00  
FOUND EXTRA MONEY, LLC—25% = \$9,925.00

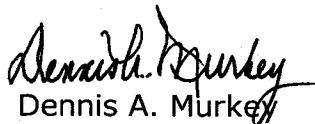
Mail to:

Found Extra Money, LLC  
9420 Reseda Blvd., #830  
Northridge, CA 91324

If you have any questions regarding the above, please do not hesitate to contact me at 888-867-4785.

Thank you.

Sincerely,

  
Dennis A. Murkey  
FEM, LLC



5

**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 196 Item 67 Assessment No.: 263150017-1

Assessee: WEBER, EDWIN B TR & PATTERSON, JAMES R

Situs: 21589 DRACAEA AVE MORENO VALLEY 92553

Date Sold: April 29, 2013

Date Deed to Purchaser Recorded: June 20, 2013

Final Date to Submit Claim: June 20, 2014

RECEIVED  
2014 APR 30 AM 10:48  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of ~~\$29,700.00 (6720)~~ 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. 2013-0295330; recorded on 06/20/2013. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

QUITCLAIM DEED

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 16 day of April, 2014 at Sun City, California  
County, State

James R. Patterson  
Signature of Claimant

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

JAMES R. PATTERSON  
Print Name

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

27350 CALLE BALSERO  
Street Address

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

SUN CITY, CA 92586  
City, State, Zip

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

(714) 287-1263  
Phone Number

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

8

**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 196 Item 67 Assessment No.: 263150017-1

Assessee: WEBER, EDWIN B TR & PATTERSON, JAMES R

Situs: 21589 DRACAEA AVE MORENO VALLEY 92553

Date Sold: April 29, 2013

Date Deed to Purchaser Recorded: June 20, 2013

Final Date to Submit Claim: June 20, 2014

RECEIVED  
2014 APR 30 AM 10:48  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$39,700.00 (APPRX) from the sale of the above mentioned real property. I/We were the  lienholder(s), ASSIGNEE  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. 2013-0295330; recorded on 06/20/2013. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

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 24<sup>th</sup> day of APRIL, 2014 at LOS ANGELES, CA  
County, State

Dennis A. Murkey, MANAGER  
Signature of Claimant

FOUND EXTRA MONEY, LLC

DENNIS A. MURKEY  
Print Name

9420 RESEDA BLVD, # 830  
Street Address

NORTHRIDGE, CA 91324  
City, State, Zip

(888) 867-4785  
Phone Number

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

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

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

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

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

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor's claim as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to FOUND EXTRA MONEY, LLC my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 263-150-017-1 sold at public auction on 04/29/2013. I understand that the total of excess proceeds available for refund is \$39,700.00 (APPROX) and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

[Signature]  
(Signature of Party of Interest/Assignor)

JAMES R. PATTERSON  
(Name Printed)

27350 CALLE BALSERO  
(Address)

SUN CITY, CA 92586  
(City/State/Zip)

(714) 287-1263  
(Area Code/Telephone Number)

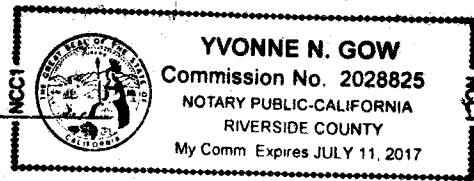
STATE OF CALIFORNIA )  
COUNTY OF Riverside ) ss.

On April 16, 2014 before me, Yvonne N. Gow Notary Public personally appeared James R. Patterson who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Yvonne N. Gow  
(Signature of Notary)



(his area for official seal)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Dennis A. Murkey  
(Signature of Assignee)

DENNIS A. MURKEY  
(Name Printed)

9420 RESEDA BLVD, # 830  
(Address)

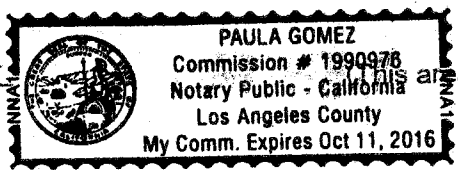
STATE OF CALIFORNIA )  
COUNTY OF Los Angeles ) ss.

NORTHRIDGE, CA 91324  
(City/State/Zip)

On 4/24/14 before me, the undersigned, a Notary Public in and for said State, personally appeared Dennis A. Murkey who 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.

Paula Gomez  
(Signature of Notary)



(his area for official seal)

①

**RECORDING REQUESTED BY  
AND WHEN RECORDED MAIL TO**

Name Constance J. Larsen, Attorney at Law  
Address 345 W. Ninth Ave., Suite 102  
City & Escondido, CA 92025  
State

DOC # 2007-0627144  
10/10/2007 08:00A Fee:10.00  
Page 1 of 2  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



**MAIL TAX STATEMENTS TO**

James R. Patterson  
21589 Dracaca Avenue  
Moreno Valley, CA 92553

| S | R | U | PAGE | SIZE | DA  | MISC | LONG | RFD  | COPY |
|---|---|---|------|------|-----|------|------|------|------|
|   |   |   | 2    |      |     |      |      |      | 1    |
| M | A | L | 465  | 426  | COB | NCOR | SMF  | NCHG | EXAM |

602

11-

**C**  
602

**QUITCLAIM DEED**

**THE UNDERSIGNED GRANTOR DECLARES:** There is no consideration for transfer, Gift transfer from parent to child.

**Documentary transfer tax is \$0.00 - no consideration for transfer,** Gift transfer from parent to child.

Grantor VIRGINIA LEE WEBER, trustee, of the FAMILY TRUST OF EDWIN B. WEBER AND VIRGINIA LEE WEBER dated July 6, 1995, hereby conveys hereby remises, releases and quitclaims to JAMES R. PATTERSON, a married man as his sole and separate property, all right title and interest in the real property situated in the County of Riverside, State of California described as follows:

See legal description attached hereto as "Exhibit A" and incorporated herein by reference.

Commonly known as: Moreno Valley, California  
APN: 263-150-017-1

\*Note: the Grantor own's an undivided 50% interest in the property conveyed

Dated: September 21, 2007

*Virginia Lee Weber*  
VIRGINIA LEE WEBER, trustee

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO

On September 21, 2007, before me, Constance J. Larsen, a notary public, personally appeared VIRGINIA LEE WEBER personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

*Constance J. Larsen*  
Constance J. Larsen



## "EXHIBIT A"

ALL THAT PORTION OF LOT 26 OF EDMONT TRACT AS SHOWN BY MAP ON FILE IN BOOK 11 PAGE 30 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, AND PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTHERLY LINE OF LOT 26, SAID POINT BEING 100 FEET WEST OF THE NORTHEAST CORNER OF SAID LOT;  
THENCE SOUTHERLY AND PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 171.39 FEET TO THE SOUTHERLY LINE OF SAID LOT 26;  
THENCE SOUTH 69 DEGREES 53' WEST, ALONG THE SOUTHERLY LINE, 61.35 FEET;  
THENCE NORTHERLY AND PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 191.75 FEET TO THE NORTH LINE OF SAID LOT 26;  
THENCE EAST, ALONG SAID NORTHERLY LINE, 57.67 FEET TO THE POINT OF BEGINNING;

EXCEPTING THEREFROM THAT PORTION GRANTED TO THE COUNTY OF RIVERSIDE BY DEED RECORDED JUNE 19, 1974 AS INSTRUMENT NO. 75738 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.



2007-0627144

10/10/2007 08:08A

2 of 2

6

**FOUND EXTRA MONEY, LLC**

UNCLAIMED MONEY CONSULTANTS

[WWW.FoundExtraMoney.com](http://WWW.FoundExtraMoney.com)

Email: [Richard@foundextramoney.com](mailto:Richard@foundextramoney.com)

**LAS VEGAS OFFICE:**

8022 S. Rainbow Blvd. #362  
Las Vegas, NV 89139  
Toll Free: (888) 867-4785  
Fax No: (702) 331-4992

**LOS ANGELES OFFICE**

9420 Reseda Blvd. #830  
Northridge, CA 91324  
Toll Free: (888) 867-4785  
Fax No.: (818) 701-7184

PLEASE REPLY TO: **LOS ANGELES (CLAIM #: 2RI14-CA)**

**AUTHORIZATION AND FEE AGREEMENT**

By executing this Agreement, the undersigned hereby authorizes Found Extra Money, LLC, ("FEM, LLC") by its agents and its representatives, as Claimants' exclusive agent, and its assignee, to locate, prepare, and process all documents and receive and disburse all funds owed to Claimant, according to the terms of this Agreement, either as an individual, trustee, agent for a business entity, or as a personal representative or heir of an estate.

In consideration and for the time and expense to locate Claimant and in preparing and in processing the claims for these funds, that FEM, LLC has located for Claimant's benefit, Claimant agrees that FEM, LLC shall receive **25% (twenty five percent)** of the total funds recovered. FEM, LLC is solely responsible for all processing costs including research costs, document preparation, filing fees and other costs associated with the processing of this claim, or claims. **No fee will be charged to Claimant if there is no recovery of funds.**

Claimant agrees to sign and return all documents necessary to process this claim, within 3 business days of FEM, LLC's request for such. In the event that the claim is not paid, both parties are released of their duties and obligations under this Agreement and Claimant will have no obligation to pay FEM, LLC for any expenses it has incurred.

This Agreement may be signed in counterparts and a signed copy received electronically, or by fax, shall be deemed an original and shall be governed by the laws of the State of California. In the event a dispute arises, the prevailing party shall be entitled to attorney's fees, costs and other relief by the Court. Venue shall be in Los Angeles County, California.

I agree to the above.

**FOUND EXTRA MONEY, LLC**

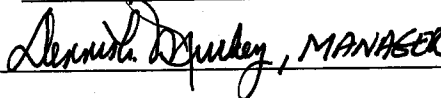
Date: 4-7-14

James Patterson

CLAIMANT (PLEASE PRINT): JAMES PATTERSON

  
(SIGNATURE): JAMES PATTERSON

Date: 4/15/2014

By:  MANAGER

Title: MANAGER

**FOUND EXTRA MONEY, LLC**

UNCLAIMED MONEY CONSULTANTS

WWW.FoundExtraMoney.com

Email: Richard@foundextramoney.com

**LAS VEGAS OFFICE:**

8022 S. Rainbow Blvd. #362  
Las Vegas, NV 89139  
Toll Free: (888) 867-4785  
Fax No: (702) 331-4992

**LOS ANGELES OFFICE**

9420 Reseda Blvd. #830  
Northridge, CA 91324  
Toll Free: (888) 867-4785  
Fax No.: (818) 701-7184

**LIMITED POWER OF ATTORNEY**

**BE IT KNOWN** that James R. Patterson has made and appointed and by these presents does hereby make and appoint **Found Extra Money, LLC**, in his/her name, place and stead, for the following and limited purposes only: TO DO ALL THINGS NECESSARY TO THE FILING, COLLECTION AND RECOVERY OF ANY AND ALL UNCLAIMED PROPERTY AND/OR EXCESS PROCEEDS FUNDS FROM ANY/ALL FINANCIAL INSTITUTIONS AND/OR GOVERNMENT AGENCIES, giving and granting said attorney full power and Authority to do and perform all and every act and thing whatsoever necessary to be done in And about the specific and limited premises (set out herein) as fully, to all intents and purposes as might or could be done if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that said attorney shall lawful do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, I have hereunto set my hand and seal on this 16 day of April, 2014.

[Signature]  
(Signature)

JAMES R PATTERSON  
(Please Print)

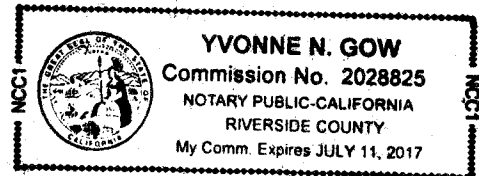
State of California

County of Riverside }

On April 16, 2014, before me, Yvonne N. Gow, Notary Public, personally appeared James R. Patterson, who proved to me the basis of satisfactory evidence to be the person (s) whose name (s) (is) (are) subscribed to the within instrument and acknowledge 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Yvonne N. Gow  
Notary Public  
My Commission Expires on: 07/11/2017



(Place Notary Seal above)

COUNTY OF RIVERSIDE  
OFFICE OF THE TREASURER-TAX COLLECTOR  
SALE OF TAX DEFAULTED PROPERTY - TC196  
APRIL 25, 2013 - APRIL 29, 2013

| <u>ITEM#</u> | <u>ASSESSMENT#</u> | <u>STATUS</u> | <u>SALE PRICE</u> |
|--------------|--------------------|---------------|-------------------|
| 46           | 219124008-9        | SOLD          | \$12,600.00       |
| 47           | 219204015-2        | OFF SALE      |                   |
| 48           | 221142028-0        | OFF SALE      |                   |
| 49           | 225222006-5        | REDEEMED      |                   |
| 50           | 226131007-2        | REDEEMED      |                   |
| 51           | 230255007-6        | REDEEMED      |                   |
| 52           | 230351002-8        | SOLD          | \$44,713.00       |
| 53           | 233022070-3        | SOLD          | \$29,400.00       |
| 54           | 243490016-5        | REDEEMED      |                   |
| 55           | 247045014-5        | REDEEMED      |                   |
| 56           | 250114049-4        | REDEEMED      |                   |
| 57           | 252141004-1        | REDEEMED      |                   |
| 58           | 253262042-6        | REDEEMED      |                   |
| 59           | 256030010-1        | OFF SALE      |                   |
| 60           | 256150025-6        | REDEEMED      |                   |
| 61           | 258163010-6        | REDEEMED      |                   |
| 62           | 258163011-7        | REDEEMED      |                   |
| 63           | 258163012-8        | REDEEMED      |                   |
| 64           | 259040018-1        | REDEEMED      |                   |
| 65           | 259100027-4        | REDEEMED      |                   |
| 66           | 260092018-2        | REDEEMED      |                   |
| 67           | 263150017-1        | SOLD          | \$50,600.00       |
| 68           | 263230020-0        | NO BID        |                   |
| 69           | 263230021-1        | NO BID        |                   |
| 70           | 263230022-2        | NO BID        |                   |
| 71           | 264151005-0        | REDEEMED      |                   |
| 72           | 264321026-4        | REDEEMED      |                   |
| 73           | 266252001-2        | REDEEMED      |                   |
| 74           | 267090010-7        | SOLD          | \$32,120.00       |
| 75           | 267210019-6        | REDEEMED      |                   |
| 76           | 270450051-0        | OFF SALE      |                   |
| 77           | 273040024-0        | REDEEMED      |                   |
| 78           | 273040025-1        | REDEEMED      |                   |
| 79           | 277044031-6        | REDEEMED      |                   |
| 80           | 277122003-2        | REDEEMED      |                   |
| 81           | 279032011-5        | REDEEMED      |                   |
| 82           | 279054002-5        | NO BID        |                   |
| 83           | 283220026-1        | REDEEMED      |                   |
| 84           | 283230021-7        | REDEEMED      |                   |
| 85           | 285220005-6        | REDEEMED      |                   |
| 86           | 285220006-7        | REDEEMED      |                   |
| 87           | 286130003-3        | REDEEMED      |                   |
| 88           | 286140021-0        | SOLD          | \$60,200.00       |
| 89           | 286170016-9        | NO BID        |                   |
| 90           | 286180003-8        | REDEEMED      |                   |

12,299

39,746

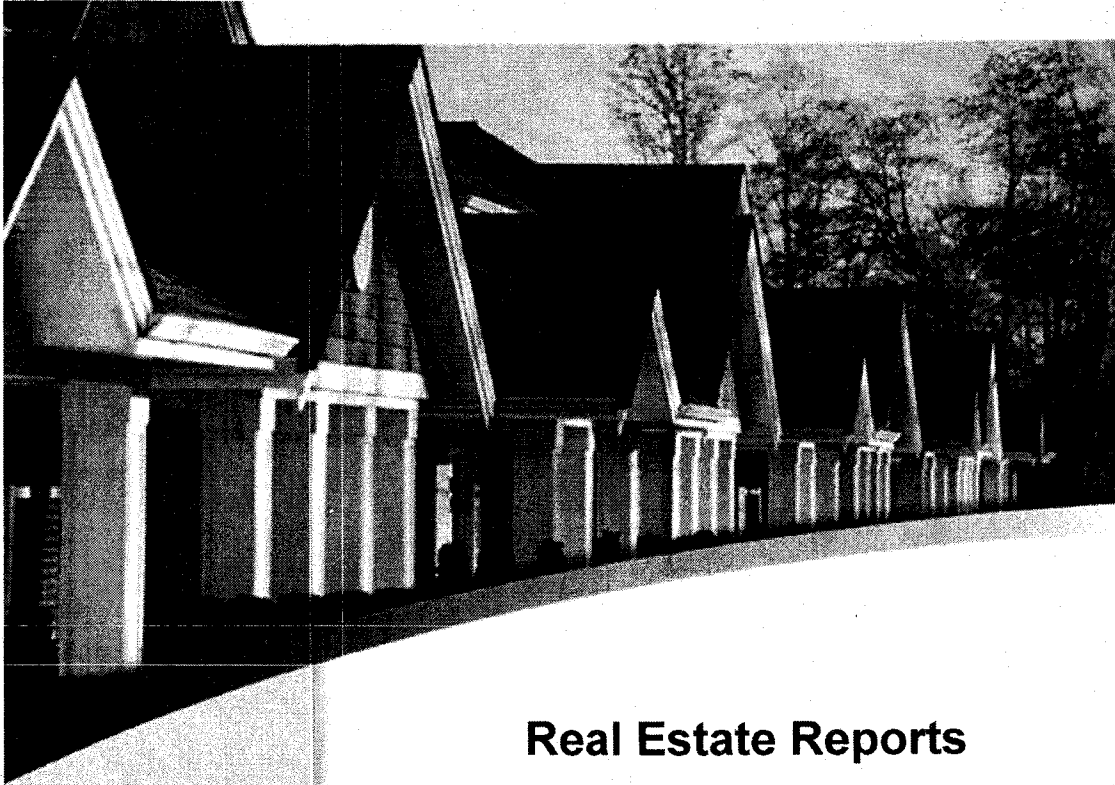


Riverside County Online Tax Sale  
Auction Starts Apr. 25th @ 11:00 AM

| Item# | Auction ID | APN         | Legal Description  | Minimum Bid | Auction Ends Apr 29th (ET) | Property Address    | City   | Zip Code | Improvements | Land Value | Total Assessed Value | Ad Valorem | Special Assessment | Tax Bill Year                 | Total Tax Bill | Tax Rate Area | Tax Rate |
|-------|------------|-------------|--|-------------|----------------------------|---------------------|--------|----------|--------------|------------|----------------------|------------|--------------------|-------------------------------|----------------|---------------|----------|
| 1     | 613018     | 107160099-8 | 1.18 ACRES IN PAR 1 PM 163092 PM 24327                                   | \$113,815   | 11:00 AM                   | 1140 CALIFORNIA AVE | CORONA | 92881    | \$2,064,583  | \$894,765  | \$2,959,348          | \$32,137   | \$413              | FY 2012-2013 as of 10/22/2012 | \$32,550       | 004-000       | 01.08595 |
| 2     | 613019     | 109201002-7 | LOT 2 MB 076/082 TR 4674   | \$9,448     | 11:00 AM                   | 2014 CONEJO ST      | CORONA | 92882    | \$43,344     | \$16,377   | \$59,721             | \$649      | \$60               | FY 2012-2013 as of 10/22/2012 | \$708          | 004-003       | 01.08595 |
| 4     | 613020     | 113561033-9 | 29 ACRES M/L IN UNIT 3 CM 108/10 INT IN COMM LOTS 13.4 TR 28152-1        | \$24,234    | 11:00 AM                   | 2371 TAYLOR AVE     | CORONA | 92882    | \$319,000    | \$118,000  | \$437,000            | \$4,670    | \$2,344            | FY 2012-2013 as of 10/22/2012 | \$7,013        | 004-000       | 01.08595 |
| 5     | 613021     | 114521065-1 | LOT 25 BLK F MB 013065 OVERLOOK ADDITION TO CORONA                       | \$15,684    | 11:00 AM                   | 1192 SOLAR CIR      | CORONA | 92882    | \$293,000    | \$100,000  | \$393,000            | \$4,268    | \$2,396            | FY 2012-2013 as of 10/22/2012 | \$6,864        | 004-076       | 01.08595 |
| 7     | 613022     | 116152018-3 | LOT 24 BLK F MB 013065 OVERLOOK ADDITION TO CORONA                       | \$8,655     | 11:00 AM                   | VACANT              |        |          | \$0          | \$25,628   | \$25,628             | \$276      | \$116              | FY 2012-2013 as of 10/22/2012 | \$395          | 004-000       | 01.08595 |
| 8     | 613023     | 116152019-4 | POR LOTS 1 & 2 BLK 161 MB 009/006 SB SOUTH RIVERSIDE LAND & WATER CO     | \$4,654     | 11:00 AM                   | VACANT              |        |          | \$0          | \$15,377   | \$15,377             | \$167      | \$16               | FY 2012-2013 as of 10/22/2012 | \$183          | 004-000       | 01.08595 |
| 9     | 613024     | 117163009-6 | LOT 15 BLK 87 MB 009/006 SB SOUTH RIVERSIDE LAND & WATER CO              | \$39,404    | 11:00 AM                   | 416 GRAND BLV E     | CORONA | 92879    | \$103,000    | \$46,000   | \$149,000            | \$1,618    | \$59               | FY 2012-2013 as of 10/22/2012 | \$1,677        | 004-001       | 01.08595 |
| 10    | 613025     | 117252018-9 | POR LOT 1 BLK B MB 004/025 SB HOLTS SUB OF BLOCK D                       | \$7,407     | 11:00 AM                   | 1019 SHERIDAN ST S  | CORONA | 92882    | \$27,053     | \$60,884   | \$87,937             | \$879      | \$60               | FY 2012-2013 as of 10/22/2012 | \$939          | 004-001       | 01.08595 |
| 11    | 613026     | 119311018-5 | .55 ACRES IN LOT 78 MB 284/020 TR 25779                                  | \$22,982    | 11:00 AM                   | VACANT              |        |          | \$0          | \$194,204  | \$194,204            | \$2,109    | \$292              | FY 2012-2013 as of 10/22/2012 | \$2,401        | 004-141       | 01.08595 |
| 12    | 613027     | 122620009-6 | 2.75 ACRES M/L IN POR LOT 1 BLK 1 MB 006/074 RIVERSIDE ORANGE HEIGHTS TR | \$15,630    | 11:00 AM                   | 1280 CONESTOGA WAY  | NORCO  | 92860    | \$308,304    | \$184,982  | \$493,286            | \$5,357    | \$3,441            | FY 2012-2013 as of 10/22/2012 | \$8,787        | 015-007       | 01.08595 |
| 13    | 613028     | 123250001-2 | HEIGTHS TR   | \$9,683     | 11:00 AM                   | 2245 HILLSIDE AVE   | NORCO  | 92860    | \$21,034     | \$43,005   | \$64,039             | \$695      | \$36               | FY 2012-2013 as of 10/22/2012 | \$731          | 015-002       | 01.08595 |

To view additional information such as parcel maps you must go to the Internet and type in [www.BidAssess.com/Riverside](http://www.BidAssess.com/Riverside)

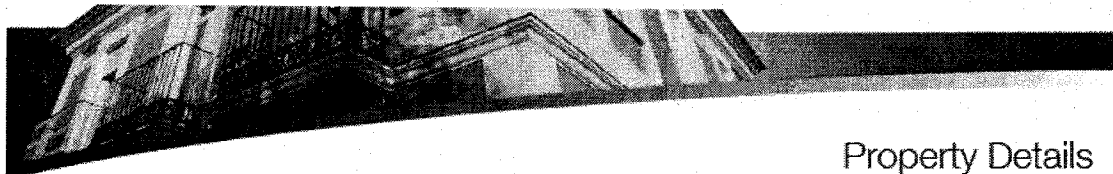
|    |        |             |   |          |          |                          |                   |           |           |           |         |       |                                      |         |         |          |
|----|--------|-------------|---|----------|----------|--------------------------|-------------------|-----------|-----------|-----------|---------|-------|--------------------------------------|---------|---------|----------|
| 67 | 613062 | 263150017-1 | 23 ACRES MIL<br>IN POR LOT 26<br>EDGEMONT TR  | \$10,854 | 11-15 AM | 21589 DRACAEA<br>AVE     | MORENO VALL 92553 | \$42,656  | \$33,509  | \$76,165  | \$908   | \$109 | FY 2012-<br>2013 as of<br>10/22/2012 | \$917   | 021-006 | 01.06112 |
| 68 | 613063 | 263230020-0 | 21 ACRES MIL<br>IN POR SEC 10<br>T3S RAW FOR<br>TOTAL<br>DESCRIPTION<br>SEE<br>ASSESSORS<br>MAPS                | \$6,808  | 11-15 AM | VACANT                   |                   | \$0       | \$32,961  | \$32,961  | \$350   | \$97  | FY 2012-<br>2013 as of<br>10/22/2012 | \$446   | 021-006 | 01.06112 |
| 69 | 613064 | 263230021-1 | 19 ACRES MIL<br>IN POR SEC 10<br>T3S RAW FOR<br>TOTAL<br>DESCRIPTION<br>SEE<br>ASSESSORS<br>MAPS                | \$8,988  | 11-15 AM | 21860 LINDA CT           | MORENO VALL 92553 | \$0       | \$30,176  | \$30,176  | \$320   | \$316 | FY 2012-<br>2013 as of<br>10/22/2012 | \$636   | 021-006 | 01.06112 |
| 70 | 613065 | 263230022-2 | .75 ACRES IN<br>POR SE 1/4 OF<br>SEC 10 T3S<br>RAW FOR<br>TOTAL<br>DESCRIPTION<br>SEE<br>ASSESSORS<br>MAPS      | \$17,877 | 11-15 AM | 21802 LINDA CT           | MORENO VALL 92553 | \$0       | \$121,511 | \$121,511 | \$1,289 | \$130 | FY 2012-<br>2013 as of<br>10/22/2012 | \$1,420 | 021-006 | 01.06112 |
| 71 | 613066 | 264151005-0 | .08 ACRES NET<br>IN LOT 276 MB<br>132/059 TR<br>18283   | \$6,558  | 11-15 AM | 11914 ASLAN<br>CT        | MORENO VALL 92557 | \$115,000 | \$34,000  | \$149,000 | \$1,581 | \$218 | FY 2012-<br>2013 as of<br>10/22/2012 | \$1,799 | 021-215 | 01.06112 |
| 72 | 613067 | 264321026-4 | .13 ACRES IN<br>LOT 45 MB<br>156/005 TR<br>19551  | \$27,294 | 11-15 AM | 23006<br>LAMBOURNE<br>CT | MORENO VALL 92557 | \$135,000 | \$33,000  | \$168,000 | \$1,783 | \$592 | FY 2012-<br>2013 as of<br>10/22/2012 | \$2,374 | 021-197 | 01.06112 |
| 73 | 613068 | 266252001-2 | LOT 19 MB<br>016/016 GLEN<br>VALLEY FARMS<br>TR 1   | \$19,350 | 11-15 AM | VACANT                   |                   | \$0       | \$71,766  | \$71,766  | \$793   | \$9   | FY 2012-<br>2013 as of<br>10/22/2012 | \$802   | 098-024 | 01.10435 |
| 74 | 613069 | 267090010-7 | LOT 336 MB<br>013/094<br>RINEHART<br>ACRES  | \$32,120 | 11-15 AM | VACANT                   |                   | \$0       | \$255,676 | \$255,676 | \$2,745 | \$393 | FY 2012-<br>2013 as of<br>10/22/2012 | \$3,138 | 098-053 | 01.07359 |
| 75 | 613070 | 267210019-6 | 1.23 ACRES MIL<br>IN POR SE 1/4<br>OF SEC 31 T3S<br>RAW FOR<br>TOTAL<br>DESCRIPTION<br>SEE<br>ASSESSORS<br>MAPS | \$19,834 | 11-15 AM | VACANT                   |                   | \$0       | \$92,270  | \$92,270  | \$991   | \$11  | FY 2012-<br>2013 as of<br>10/22/2012 | \$1,002 | 098-053 | 01.07359 |



## Real Estate Reports

**Property:**  
21589 Dracaea Ave  
Moreno Valley, CA 92553  
APN: 263-150-017

Data deemed reliable, but not guaranteed. LPS Data Services 2009.  
Copyright 2009 AgentPro247.com LoanPro247.com TitlePro247.com



### Property Details

Mendoza, Martin A  
21589 Dracaea Ave, Moreno Valley, CA 92553

APN: 263-150-017  
Riverside County

#### Owner Information

Primary Owner: MENDOZA, MARTIN A

Secondary Owner:

Mail Address: 239 W TILLER AVE  
ANAHEIM CA 92802

Site Address: 21589 DRACAEA AVE  
MORENO VALLEY CA 92553

Assessor Parcel Number: 263-150-017

Census Tract: 0425.05

Housing Tract Number:

Lot Number: 26

Legal description: Lot: 26 Abbreviated Description: LOT:26 CITY:MORENO VALLEY SUBD:EDGEMONT  
TRACT .23 ACRES M/L IN POR LOT 26 MB 011/030 EDGEMONT TR City/Muni/Twp:  
MORENO VALLEY

#### Sale Information

Sale Date: 06/20/2013

Document #: 2013-0295330

Sale Amount: \$50,600

Seller: WEBER, EDWIN B;  
PATTERSON,  
JAMES R

Sale Type:

Cost/SF: \$107

#### Assessment & Tax Information

Assessed Value: \$77,688

Land Value: \$34,179

Imp. Value: \$43,509

Homeowner  
Exemption:

% Improvement: 56%

Tax Amount: \$935.76

Tax Status: Delinquent: 2007

Tax Year: 2013

Tax Rate Area: 21-006

Tax Account ID:

#### Property Characteristics

Bedrooms: 1

Year Built: 1947

Pool:

Bathrooms: 1

Square Feet: 472 SF

Lot Size: 10,018 SF

Partial Baths:

Number of Units: 1

No of Stories: 1

Total Rooms:

Garage: Detached 2

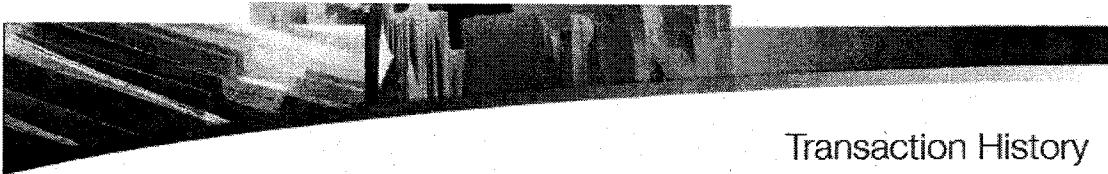
Fire Place:

Property Type: Single Family Residential Properties

Building Style:

Use Code: Single Family Residential

Zoning:



## Transaction History

Mendoza, Martin A  
21589 Dracaea Ave, Moreno Valley, CA 92553

APN: 263-150-017  
Riverside County

## Prior Transfer

|   |   |
|---|---|
| Recording Date: 06/20/2013                      | Document #: <b>2013-0295330 BK-PG -</b> |
| Price: \$50,600                                 | Document Type: Public Action            |
| First TD: N/A                                   | Type of Sale: Sold For Taxes            |
| Mortgage Doc #:                                 | Interest Rate:                          |
| Lender Name:                                    |   |
| Buyer Name: MENDOZA, MARTIN A                   |   |
| Buyer Vesting: N/A                              |   |
| Seller Name: WEBER, EDWIN B; PATTERSON, JAMES R |   |
| Legal description: Lot: 26 Map Ref: MB11 PG30   |   |

## Prior Transfer

|   |  |
|---|--|
| Recording Date: 10/10/2007  | Document #: <b>2007-0627144 BK-PG -</b>                    |
| Price: N/A  | Document Type: Intrafamily Transfer Or<br>Dissolution      |
| First TD: N/A   | Type of Sale: This Sale Only Conveys A<br>Partial Interest |
| Mortgage Doc #:   | Interest Rate:   |
| Lender Name:  |  |
| Buyer Name: PATTERSON, JAMES R  |  |
| Buyer Vesting: Married Man As His Sole And Separate Property              |  |
| Seller Name: WEBER, VIRGINIA LEE; FAMILY TR EDWIN B & VIRGINIA LEE WEBER, |  |
| Legal description: Lot: 26 Map Ref: MB11 PG30                             |  |

## Prior Transfer

|   |   |
|---|---|
| Recording Date: 10/00/2007  | Document #: <b>2007-0627144 BK-PG -</b>           |
| Price: N/A  | Document Type: N/A                                |
| First TD: N/A   | Type of Sale: Per Assessor Transaction<br>History |
| Mortgage Doc #:   | Interest Rate:                                    |
| Lender Name: N/A  |   |
| Buyer Name: WEBER EDWIN B   |   |
| Buyer Vesting: N/A  |   |
| Seller Name: N/A  |   |
| Legal description: Lot: 26  |   |
| Abbreviated Description: .23 ACRES M/L IN POR LOT 26 MB 011/030 EDGEMONT TR |   |
| City/Muni/Twp: MORENO VALLEY  |   |

## Prior Transfer

|  |   |
|--|---|
| Recording Date: 12/27/2005   | Document #: <b>2005-1065848 BK-PG -</b>               |
| Price: N/A   | Document Type: Intrafamily Transfer Or<br>Dissolution |
| First TD: N/A  | Type of Sale: Non-Arms Length Transfer                |
| Mortgage Doc #:  | Interest Rate:  |
| Lender Name:   |   |
| Buyer Name: WEBER, EDWIN B; EDWIN B WEBER LIVING TRUST,                |   |
| Buyer Vesting: Living Trust  |   |
| Seller Name: WEBER, EDWIN B; THE FAMILY TRUST OF EDWIN B WEBER & VIRG, |   |
| Legal description: Lot: 26 Map Ref: MB11 PG30                          |   |
| Abbreviated Description: PORTION LOT26                                 |   |



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

TC1916-67

August 2, 2013

In Reply Refer To: 624: VB: Patterson

**CLAIM FOR EXCESS PROCEEDS**

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

**Subject** : Excess Proceeds  
**APN** : 263150017-1  
**ITEM NO.** : 67  
**Property Address** : 21589 Dracaea Ave., Moreno Valley Ca 92553  
**Taxpayer** : James R. Patterson  
**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 June 20, 2013.

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 James R. Patterson, Account Number

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

The amount of the claim for the Franchise Tax Board is \$11,335.65 as of June 20, 2013.

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:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

| <u>Tax Year</u> | <u>Tax</u>         | <u>Penalties</u>   | <u>Interest</u>   | <u>Fees</u>      | <u>Payments</u> | <u>Total</u>        |
|-----------------|--------------------|--------------------|-------------------|------------------|-----------------|---------------------|
| 2005            | \$ 130.00          | \$ 132.50          | \$ 116.82         | \$ 280.00        | \$ 0.00         | \$ 659.32           |
| 2006            | \$ 5,760.00        | \$ 2,063.75        | \$ 2,734.80       | \$ 135.00        | \$ 17.22        | \$ 10,676.33        |
| 2007            | \$ 100.00          | \$ 100.00          | \$ 51.53          | \$ 0.00          | \$ 0.00         | \$ 251.53 *         |
| 2010            | \$ 1,238.00        | \$ 619.00          | \$ 135.13         | \$ 88.00         | \$ 0.00         | \$ 2,080.13 *       |
| <b>Totals</b>   | <b>\$ 7,228.00</b> | <b>\$ 2,915.25</b> | <b>\$3,038.28</b> | <b>\$ 503.00</b> | <b>\$ 17.22</b> | <b>\$ 13,667.31</b> |

Balance reflects the total liability as of the date of the sale June 20, 2013.

\*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.08271-609798 recorded in Riverside County on October 9, 2008, for tax years 2005 and 2006, and 2005 under Instrument No. 20080546227.

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

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

Dated August 2, 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

August 2, 2013

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
APN : 263150017-1  
Item No. : 67  
Property Address: 21589 Dracaea Ave., Moreno Valley CA 92553  
Taxpayer Name : James R. Patterson  
FTB ID No. :

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. 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 **James R. Patterson**. **This OTW is in addition and supplement to the Franchise Tax Board Claim for Surplus Funds**. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

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

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





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

## ORDER TO WITHHOLD PERSONAL INCOME TAX

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: August 2, 2013

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2010

Taxpayer's Name and Address:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

**AMOUNT DUE**

**\$ 2,331.66**

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 263150017-1 ON JUNE 20, 2013. 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.



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

**ORDER TO WITHHOLD  
 PERSONAL INCOME TAX**

**PART 2 — RETURN WITH PAYMENT**

Date: August 2, 2013

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

Case No.:  
 Acct. No.:  
 SSN:  
 Tax Year(s): 2007, 2010

Taxpayer's Name and Address:

JAMES R PATTERSON  
 27350 CALLE BALSERO  
 SUN CITY CA 92586-3300

|   |
|---|
| <b>AMOUNT DUE</b><br><b>\$ 2,331.66</b> |
|---|

**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



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

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

Date: August 2, 2013

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2010

|   |
|---|
| <b>AMOUNT DUE</b><br><b>\$ 2,331.66</b> |
|---|

Taxpayer's Name and Address:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

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

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

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

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

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

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

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

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

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

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

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

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

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

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

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

### 18672. FAILURE TO WITHHOLD, LIABILITY

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

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

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

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

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

DOC # 2008-0546227

10/09/2008 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

006



FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08271609798

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) : JAMES R PATTERSON

FTB Account Number :

Social Security Number(s)

Last Known Address : 27350 CALLE BALSERO  
: SUN CITY CA 92586-3300

For Taxable Years : 2006,2005

| TAX        | PENALTY    | INTEREST | COLLECTION FEES | PAYMENTS | ADJUSTMENTS | * TOTAL    |
|------------|------------|----------|-----------------|----------|-------------|------------|
| \$2,825.00 | \$1,380.00 | \$451.21 | \$415.00        | \$0.00   | \$0.00      | \$4,871.21 |

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: 10/01/08

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 ARCS (REV 03-2008)

Public Record



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

# Fax

**Date:** July 29, 2015

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

**From:** Jennifer Pazicni

**Fax:** 916-845-3277

**Phone:** 951 955-3336

**Pages:** 5

**Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP196-67)

**CC:**

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

Veronica Baez,

I am currently working on the following excess proceeds claim from FTB regarding James R. Patterson. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by James R. Patterson, **Acct #** **24:VB:**  
**Patterson.**

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
951 955-3336  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)

TRANSACTION REPORT

P. 01

JUL-29-2015 WED 01:07 PM

FOR: RIV CO TREAS TAX COLL 951 955 3990

SEND

| DATE   | START    | RECEIVER    | TX TIME | PAGES | TYPE   | NOTE | M#  | DP |
|--------|----------|-------------|---------|-------|--------|------|-----|----|
| JUL-29 | 01:05 PM | 99168453277 | 2' 41"  | 5     | FAX TX | OK   | 605 |    |

TOTAL : 2M 41S PAGES: 5



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

# Fax

**Date:** July 29, 2015

---

**To:** State of CA, FTB, Attn: Veronica Baez      **From:** Jennifer Pazicni

---

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

---

**Pages:** 5      **Fax:** 951-955-3990

---

**Re:** Excess/Surplus Proceeds Claim (EP196-67)      **CC:**

Urgent     For Review     Please Comment     Please Reply     Please Recycle

Veronica Baez,

I am currently working on the following excess proceeds claim from FTB regarding James R. Patterson. I would like to request an updated statement of money owed to the State of California, Franchise Tax Board by James R. Patterson, Acct # 24:VB: Patterson.

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
951 955-3336  
[jpazicni@co.riverside.ca.us](mailto:jpazicni@co.riverside.ca.us)



COLLECTION ADVISORY TELETYPE UNIT  
P. O. BOX 2882  
SACRAMENTO, CA 95812-2952

816 815-5862

Date: 08/11/15

### 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  
FAX NO. : (951)955-3990  
PHONE NO.: (951) 955-3336  
RE : JAMES R. PATTERSON.

**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, attached is the updated FTB assessment dates and balance due for James R. Patterson

Please call me and let me know 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

August 10, 2015

In Reply Refer To: 624: VB: Patterson

**CLAIM FOR EXCESS PROCEEDS**

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

**Subject** : Excess Proceeds  
**APN** : 263150017-1  
**ITEM NO.** : 67  
**Property Address** : 21589 Dracaea Ave., Moreno Valley Ca 92553  
**Taxpayer** : James R. Patterson  
**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 June 20, 2013.

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 James R. Patterson, Account Number

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

The amount of the claim for the Franchise Tax Board is \$11,335.65 as of June 20, 2013. Because of subsequent payments received after the date of sale, the amount currently due to the Franchise Tax Board on the claim is **\$11,296.01**.

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*  
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:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

| Tax Year      | Tax                 | Penalties          | Interest           | Fees             | Payments***     | Total               |
|---------------|---------------------|--------------------|--------------------|------------------|-----------------|---------------------|
| 2005          | \$ 130.00           | \$ 132.50          | \$ 116.82          | \$ 280.00        | \$ 0.00         | \$ 659.32 *         |
| 2006          | \$ 5,760.00         | \$ 2,063.75        | \$ 2,751.32        | \$ 145.00        | \$ 83.38        | \$ 10,636.69 *      |
| 2006          | \$ 0.00             | \$ 0.00            | \$ 698.06          | \$ 0.00          | \$ 0.00         | \$ 698.06 **        |
| 2007          | \$ 100.00           | \$ 100.00          | \$ 67.25           | \$ 0.00          | \$ 0.00         | \$ 267.25 **        |
| 2010          | \$ 1,238.00         | \$ 619.00          | \$ 259.70          | \$ 88.00         | \$ 0.00         | \$ 2,204.70 **      |
| 2011          | \$ 1,636.00         | \$ 409.00          | \$ 218.76          | \$ 0.00          | \$ 0.00         | \$ 2,263.76 **      |
| 2012          | \$ 1,647.00         | \$ 823.50          | \$ 164.85          | \$ 101.00        | \$ 0.00         | \$ 2,736.35 **      |
| <b>Totals</b> | <b>\$ 10,511.00</b> | <b>\$ 4,147.75</b> | <b>\$ 4,276.76</b> | <b>\$ 614.00</b> | <b>\$ 83.38</b> | <b>\$ 19,466.13</b> |

**Total Liened \$ 11,296.01**  
**Total Unliened \$ 8,170.12**

\*Balances reflect the total liability as of the date of the sale June 20, 2013.

\*\*Balances reflect the total liability not secured by a recorded State Tax Lien as of the date of the trustee sale June 20, 2013. The current daily per diem on these liabilities is \$.66.

\*\*\* Payments in the total amount of \$66.16 were received after the date of sale for the 2006 tax year.

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

Cert. No.08271-609798 recorded in Riverside County on October 9, 2008, for tax years 2005 and 2006, and 2005 under Instrument No. 20080546227.

Cert. No.1246-968094 recorded in Riverside County on September 17, 2014, for tax years 2007, 2010, 2011 and 2012 under Instrument No. 2014-0352522. (Lien recorded after date of trustee sale June 20, 2013).

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

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

Dated August 10, 2015  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

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



STATE OF CALIFORNIA

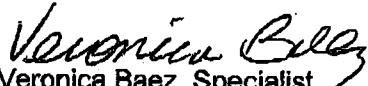
**FRANCHISE TAX BOARD**COLLECTION ADVISORY TEAM, M/S A-240  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

August 10, 2015

**RIVERSIDE COUNTY**  
**ATTN EXCESS PROCEEDS**  
**DON KENT, TREASURER-TAX COLLECTOR**  
**PO BOX 12005**  
**RIVERSIDE CA 92502-2205**Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
APN : 263150017-1  
Item No. : 67  
Property Address: 21589 Dracaea Ave., Moreno Valley CA 92553  
Taxpayer Name : James R. Patterson  
FTB ID No. :

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. 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 **James R. Patterson**. **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, Specialist  
Collection Advisory Team  
(916) 845-5982



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

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**  
**PART 1 — RETAIN FOR YOUR RECORDS**

Date: August 11, 2015

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2004, 2005, 2006

Taxpayer's Name and Address:

|   |
|---|
| <b>AMOUNT DUE</b><br><b>\$ 8,170.12</b> |
|---|

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

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 263150017-1 ITEM 67 ON JULY 20, 2013. 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.



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

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

Date: August 11, 2015

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2004, 2005, 2006

Taxpayer's Name and Address:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

**AMOUNT DUE**  
**\$ 8,170.12**

**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



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

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

Date: August 11, 2015

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

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2004, 2005, 2006

|   |
|---|
| <b>AMOUNT DUE</b><br><b>\$ 8,170.12</b> |
|---|

Taxpayer's Name and Address:

JAMES R PATTERSON  
27350 CALLE BALSERO  
SUN CITY CA 92586-3300

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

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

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

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

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

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

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

**EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE****18670. NOTICE TO WITHHOLD, HOW SERVED**

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

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

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

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

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

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

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

**18672. FAILURE TO WITHHOLD, LIABILITY**

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

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

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

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