

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS
 DATE: 9/26/15

Departmental Concurrence

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

264 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 395. Last assessed to: Juan F. Briseno. District 5 [\$7,515]. 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 528122012-5;
 (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
 Treasurer-Tax Collector

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT (per Exec. Office) |
|-----------------|----------------------|-------------------|-------------|---------------|---|
| COST | \$ 7,515 | \$ 0 | \$ 7,515 | \$ 0 | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale

Budget Adjustment: N/A

For Fiscal Year: 15/16

C.E.O. RECOMMENDATION:

APPROVE

BY: Samuel Wong 9/10/15
 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: Kecia Harper-Ihem
 Deputy

Prev. Agn. Ref.:

District: 5

Agenda Number:

9-47

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

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 395. Last assessed to: Juan F. Briseno. District 5 [\$7,515]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: AUG 26 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Approve the claim from the Riverside County, Treasurer-Tax Collector for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 528122012-5;
3. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$7,418.37 and the Riverside County, Treasurer-Tax Collector in the amount of \$97.14, 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.
4. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$1,748.26 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 20, 2013.

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

1. Claim from the State of California, Franchise Tax Board based on an Order to Withhold dated November 19, 2013.
2. Claim from the Riverside County, Treasurer-Tax Collector based on outstanding taxes due and owing.

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 \$7,418.37 and the Riverside County, Treasurer-Tax Collector be awarded excess proceeds in the amount of \$97.14. Since there are no other claimants the unclaimed excess proceeds in the amount of \$1,748.26 will be transferred to the county general fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to the lien holders of the property and transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

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



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

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

November 19, 2013

DON KENT, TREASURER - TAX COLLETR
POST OFFICE BOX 12005
RIVERSIDE CA 92502-2205

ATTN: EXCESS PROCEEDS

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Parcel No. : 528122012-5
Assessee : Juan Briseno

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 Juan Briseno. **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.

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



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-5008

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: November 19, 2013

DON KENT, TREASURER - TAX COLLET'R
POST OFFICE BOX 12005
RIVERSIDE CA 92502-2205

ATTN: EXCESS PROCEEDS

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2011

Taxpayer's Name and Address:

| |
|----------------------------------|
| AMOUNT DUE \$ 1,896.10 |
|----------------------------------|

JUAN BRISENO
15767 WOOD RD
RIVERSIDE CA 92508 - 8854

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 ON PARCEL NUMBER 528122012-5, ON APRIL 29, 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)845-5008

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

Date: November 19, 2013

┌ DON KENT, TREASURER - TAX COLLET'R ┐
 POST OFFICE BOX 12005
 RIVERSIDE CA 92502-2205
 ATTN: EXCESS PROCEEDS
 └ ─────────────────────────────────── ┘

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2011

Taxpayer's Name and Address:

| |
|----------------------------------|
| AMOUNT DUE \$ 1,896.10 |
|----------------------------------|

JUAN BRISENO
 15767 WOOD RD
 RIVERSIDE CA 92508 - 8854

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)845-5008

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

Date: November 19, 2013

DON KENT, TREASURER - TAX COLLET'R
POST OFFICE BOX 12005
RIVERSIDE CA 92502-2205

ATTN: EXCESS PROCEEDS

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2011

Taxpayer's Name and Address:

JUAN BRISENO
15767 WOOD RD
RIVERSIDE CA 92508 - 8854

| |
|----------------------------------|
| AMOUNT DUE \$ 1,896.10 |
|----------------------------------|

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).



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

Fax

Date: August 11, 2015

To: State of CA, FTB, Attn: Cindy Brasch

From: Jennifer Pazicni

Fax: 916-845-3277

Phone: 951 955-3336

Pages: 3

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP196-395)

CC:

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

Cindy Brasch,

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

Thank you,

Jennifer Pazicni
Tax Sale Operations
jpazicni@co.riverside.ca.us

TRANSACTION REPORT

P. 01

AUG-11-2015 TUE 08:14 AM

FOR: RIV CO TREAS TAX COLL 951 955 3990

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| DATE START | RECEIVER | TX TIME | PAGES | TYPE | NOTE | M# | DP |
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TOTAL : 1M 44S PAGES: 3



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

Fax

Date: August 11, 2015

To: State of CA, FTB, Attn: Cindy Brasch **From:** Jennifer Pazicni

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

Pages: 3 **Fax:** 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP196-395) **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

Cindy Brasch,

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

Thank you,

Jennifer Pazicni
Tax Sale Operations
jpazicni@cp.riverside.ca.us

PO BOX 2952

SACRAMENTO CA 95812-2952

Date: 08/13/2015

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 : JUAN BRISENO APN: 528-122-012-5

FROM: NAME : LESLIE YORSTON
FIRM/UNIT : FTB/COLLECTION ADVISORY TEAM
FAX NO. : 916-843-8709
PHONE NO.: (916) 845-3561

Number of pages FAXED: 7 (includes this page)

Hard copy: will follow
 will not follow

Comments:

Here is the updated balance information you requested. Cindy Brasch has retired and this case is now mine. If you have any other cases belonging to Cindy Brasch, please contact Deborah Barrett @ (916) 845-4301. Thanks!



STATE OF CALIFORNIA

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

August 13, 2015

In reply refer to:
624:LY:BRISENOCOUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Parcel No. : 528-122-012-5
Taxpayer : JUAN BRISENO
Account 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 JUAN BRISENO. 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.

Handwritten signature of Leslie Yorston in black ink.

Leslie Yorston, Advisor
Collection Advisory Team
(916) 845-3561



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-3561

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

Date: August 13, 2015

COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205

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

Taxpayer's Name and Address:

| |
|---|
| AMOUNT DUE \$ 7,418.37 |
|---|

JUAN BRIENO
15767 WOOD RD
RIVERSIDE CA 92508-8854

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 PROPERTY TAX SALE, APN: 528-122-012-5, ON APRIL 29, 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.

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

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

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

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

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

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

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

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

18672. FAILURE TO WITHHOLD, LIABILITY

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

18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

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

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



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-3561

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

Date: August 13, 2015

COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205

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

Taxpayer's Name and Address:

JUAN BRISENO
15767 WOOD RD
RIVERSIDE CA 92508-8854

AMOUNT DUE
\$ 7,418.37

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)845-3561

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

Date: August 13, 2015

COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205

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

Taxpayer's Name and Address:

JUAN BRISENO
15767 WOOD RD
RIVERSIDE CA 92508-8854

AMOUNT DUE
\$ 7,418.37

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).

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 395 Assessment No.: 528122012-5

Assessee: BRISENO, JUAN F

Situs: 52191 ESPERANZA AVE CABAZON 92230

Date Sold: April 29, 2013

Date Deed to Purchaser Recorded: June 20, 2013

Final Date to Submit Claim: June 20, 2014

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 97.14 from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. see attached recorded on _____. A copy of this document is attached here to. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

see attached

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

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

Executed this 16 day of July, 2013 at Riverside, CA
County, State

[Signature]
Signature of Claimant

Signature of Claimant

Print Name

Print Name

Street Address

Street Address

City, State, Zip

City, State, Zip

Phone Number

Phone Number

40

INQUHIST 052064704-0 2003

07/16/2013 16:31:14 PAGE: 1

ASMTNBR: 052064704-0 YR: 2003 INPUT/PAY-DT: 04/29/2013 BAL-DUE: 97.14
PARENT: 300230036-7 TRA: 008-103 BILLNBR: 006455507 TAX CODE 0-00

ASSESSEE: BRISENO, JUAN F
ASSESSEE: GONZALEZ, MARTIN
MAILADDR: 15767 WOOD RD RIVERSIDE CA 92508
SITUS: 561 LISBON ST PERRIS 92570
PRCLDESC: .16 ACRES M/L IN FOR TOTAL DESCRIPTION SEE ASSESSORS MAPS
ID INFO: DUE TO NEW CONSTRUCTION EFFECTIVE DATE: 11/14/2003
VALUE(S): STR: 149000

* * * PRESS PA1 FOR MORE DATA * * *

INPUT/PAY-DT: 04/29/2013

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

TAX CODE 0-00

| DATE | DESCRIPTION | COLNBR | AMOUNT | BALANCE DUE |
|------------|-----------------|--------|--------|-------------|
| 10/07/2004 | TAXES | | 37.80 | 37.80 |
| 12/11/2004 | DELQ PENALTY | | 3.78 | 41.58 |
| 04/29/2013 | ACCRUED PENALTY | | 55.56 | 97.14 |

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ASMTNBR: 052064704-0 YR: 2003 INPUT/PAY-DT: 04/29/2013 BAL-DUE: 97.14
PARENT: 300230036-7 TRA: 008-103 BILLNBR: 006455507 TAX CODE 0-00

ASSESSEE: BRISENO, JUAN F
ASSESSEE: GONZALEZ, MARTIN
MAILADDR: 15767 WOOD RD RIVERSIDE CA 92508
SITUS: 561 LISBON ST PERRIS 92570
PRCLDESC: .16 ACRES M/L IN FOR TOTAL DESCRIPTION SEE ASSESSORS MAPS
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* * * PRESS PA1 FOR MORE DATA * * *

INPUT/PAY-DT: 04/29/2013

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

TAX CODE 0-00

| DATE | DESCRIPTION | COLNBR | AMOUNT | BALANCE DUE |
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