

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

293A



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

**SUBMITTAL DATE:**  
**JUL 28 2015**

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 355. Last assessed to: Phil Hughes, an unmarried man. District 4 [\$31,056] Fund 65595 Excess Proceeds from Tax Sale.

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

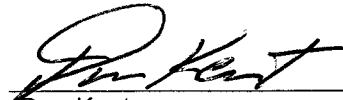
1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 666402004-2;  
(continued on page two)

**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 February 4, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded March 21, 2014. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on April 22, 2014 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	\$ 31,056	\$ 0	\$ 31,056	\$ 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

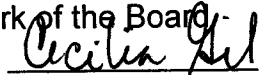
BY:   
Samuel Wong

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:   
Deputy

Prev. Agn. Ref.: \_\_\_\_\_ District: 4 Agenda Number: \_\_\_\_\_

**9-65**

FORM APPROVED COUNTY COUNSEL  
BY:  GREGORY P. PRIAMOS  
DATE: 7/28/15

Detached Concurrence

- 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. 199, Item 355. Last assessed to: Phil Hughes, an unmarried man. District 4 [\$31,056] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JUL 28 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Approve the claim from Phil Hughes, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 666402004-2;
3. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$3,272.77 and Phil Hughes in the amount of \$27,783.41, 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 two claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on an Order to Withhold Personal Income Tax dated February 12, 2015.
2. Claim from Phil Hughes based on a Grant Deed recorded July 27, 2007 as Instrument 2007-0487028.

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 \$3,272.77 and Phil Hughes be awarded excess proceeds in the amount of \$27,783.41. 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 and last assessee of the property.

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

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

7C199-30



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

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

February 11, 2015

**DON KENT  
TREASURER TAX COLLECTOR  
POST OFFICE BOX 12005  
RIVERSIDE CA 92502-2205**

Reference Number : 666402004-2  
Assessee : Phil Hughes  
FTB Account Number :

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 Phil Hughes. **This OTW is in addition and supplement to the Franchise Tax Board Claim for Surplus Funds.** When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

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

A handwritten signature in black ink that reads "Cindy Brasch".

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: February 12, 2015

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

Case No.: 666402004-2  
Acct. No.:  
SSN:  
Tax Year(s): 2012

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> \$ 3,333.87
----------------------------------

PHILLIP R HUGHES  
PO BOX 15  
REDLANDS CA 92373 - 0001

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 DEFAULT SALE, PARCEL NUMBER 666402004-2 ON FEBRUARY 15, 2014. 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: February 12, 2015

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

Case No.: 666402004-2  
Acct. No.:  
SSN:  
Tax Year(s): 2012

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> <b>\$ 3,333.87</b>
---

PHILLIP R HUGHES  
PO BOX 15  
REDLANDS CA 92373 - 0001

**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: February 12, 2015

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

Case No.: 666402004-2  
Acct. No.:  
SSN:  
Tax Year(s): 2012

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> \$ 3,333.87
----------------------------------

PHILLIP R HUGHES  
PO BOX 15  
REDLANDS CA 92373 - 0001

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. 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).

TRANSACTION REPORT

P. 01

JUL-13-2015 MON 01:15 PM

FOR: RIV CO TREAS TAX COLL 951 955 3990

SEND

DATE	START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	M#	DP
JUL-13	01:12 PM	99168453277	3' 16"	6	FAX TX	OK	582	
TOTAL :						3M 16S	PAGES:	6



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

# Fax

**Date:** July 13, 2015

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

---

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

---

**Pages:** 6      **Fax:** 951-955-3990

---

**Re:** Excess/Surplus Proceeds Claim (EP199-355)      **CC:**

---

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

I am currently working on the following excess proceeds claim from FTB regarding Phil Hughes. I would like to request an **updated statement of money owed to the State of California, Franchise Tax Board by Phil Hughes, Acct # 666402004-2.** Once received I will be able to finish processing your claim.

Thank you,

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



**FRANCHISE TAX BOARD**

**RECEIVED**

July 14, 2015

**FACSIMILE TRANSMITTAL COVER SHEET: 36**

**CONFIDENTIALITY NOTE:**

**RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR**

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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)

<b>TO:</b>	<b>NAME</b>	<b>Jennifer Pazicni</b>
	<b>FIRM/UNIT</b>	<b>Riverside County Treasurer</b>
	<b>FAX NO.</b>	<b>(951) 955 3990</b>
	<b>PHONE NO.</b>	<b>(951) 955 3900</b>
	<b>RE</b>	<b>Phil Hughes</b>

**RECEIVED**  
2015 JUL 14 AM 8:36  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

<b>FROM:</b>	<b>NAME</b>	<b>D. West - SPECIALIST</b>
	<b>FIRM/UNIT</b>	<b>COLLECTION ADVISORY TEAM</b>
	<b>FAX NO.</b>	<b>(916) 364-2738</b>
	<b>PHONE NO.</b>	<b>(916) 845-6793</b>

Number of pages FAXED: 6 (includes this page)

Hard copy:  will follow  
 will not follow

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

Comments:  
**PLEASE FIND THE UPDATE INFORMATION YOU REQUESTED FOR THE ABOVE PERSON.  
THANK YOU**

STATE OF CALIFORNIA



**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM, M/9 A-240  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

July 14, 2015

In reply refer to:  
624:DW:HUGHES

RIVERSIDE COUNTY TREASURER  
ATT: DON KENT / EXCESS PROCEEDS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Subject :ORDER TO WITHHOLD PERSONAL INCOME TAX  
Reference Number :6664020042  
Assessee :Phil Hughes  
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 Phil Hughes. **This OTW is in addition and supplement to the Franchise Tax Board Claim For Surplus Funds.** When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

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

A handwritten signature in cursive script that reads 'Don West'.

Don West, Specialist  
Collection Advisory Team  
(916) 845-6793

\*\*\*\*\*

COLLECTION ADVISORY TEAM, M/2 A 290  
P O BOX 2882  
SACRAMENTO CA 95812-2882

July 14, 2015

In reply refer to:  
624:DW:HUGHESRIVERSIDE COUNTY TREASURER  
ATT: DON KENT / EXCESS PROCEEDS  
P O BOX 12005  
RIVERSIDE CA 92502-2205Subject :ORDER TO WITHHOLD PERSONAL INCOME TAX  
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If you have any questions regarding this claim, please contact the undersigned.



Don West, Specialist  
Collection Advisory Team  
(916) 845-6793

**RECEIVED**



P.O. Box 3852



2015 JUL 14 AM 9:29

July 14, 2016

**FACSIMILE TRANSMISSION**  
RIVERSIDE COUNTY  
TREASURY TAX COLLECTOR

**CONFIDENTIALITY NOTE:**

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

If you have received this teletcopy 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	<b>Jennifer Pazicni</b>
FIRM/UNIT	<b>Riverside County Treasurer</b>
FAX NO.	<b>(951) 955 3990</b>
PHONE NO.	<b>(951) 955 3900</b>
RE	<b>Phil Hughes</b>

**FROM:**

NAME	<b>D. West - SPECIALIST</b>
FIRM/UNIT	<b>COLLECTION ADVISORY TEAM</b>
FAX NO.	<b>(916) 364-2738</b>
PHONE NO.	<b>(916) 845-6793</b>

Number of pages FAXED: 6 (includes this page)

Hard copy:  will follow  
 will not follow

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

Comments:

**PLEASE FIND THE UPDATE INFORMATION YOU REQUESTED FOR THE ABOVE PERSON.  
THANK YOU**

STATE OF CALIFORNIA

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

July 14, 2015

In reply refer to:  
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P O BOX 12005  
RIVERSIDE CA 92502-2205Subject :ORDER TO WITHHOLD PERSONAL INCOME TAX  
Reference Number :6664020042  
Assessee :Phil Hughes  
FTB ID No.

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

A handwritten signature in black ink, appearing to read "Don West".

Don West, Specialist  
Collection Advisory Team  
(916) 845-6793



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-6793

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: July 14, 2015

RIVERSIDE COUNTY TREASURER  
ATT: DON KENT / EXCESS PROCEEDS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 666402004-2  
Acct. No.:  
SSN:  
Tax Year(s): 2012

Taxpayer's Name and Address:

**AMOUNT DUE**

**\$ 3,272.77**

PHILLIP R HUGHES  
P.O. BOX 15  
REDLANDS, CA 92373

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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 DEFAULT SALE, OF PARCEL 666402004-2 ON FEBRUARY 15, 2014. 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.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).



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-6793

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

Date: July 14, 2015

RIVERSIDE COUNTY TREASURER  
ATT: DON KENT / EXCESS PROCEEDS  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 666402004-2  
Acct. No.:  
SSN:  
Tax Year(s): 2012

Taxpayer's Name and Address:

**AMOUNT DUE**  
**\$ 3,272.77**

PHILLIP R HUGHES  
P.O. BOX 15  
REDLANDS, CA 92373

**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.



**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 199 Item 355 Assessment No.: 666402004-2

Assessee: HUGHES, PHIL

Situs:

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

RECEIVED  
2015 JAN -7 PM 12:02  
RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

Doc # 2007-0487028

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 31,056.18 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. 2007-0487028 recorded on 07-27-2007. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_  
County, State

Phil Hughes  
Signature of Claimant

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

Phil Hughes  
Print Name

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

P.O. Box 15  
Street Address

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

Redlands, CA 92373  
City, State, Zip

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

909-649-4633  
Phone Number

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

RECORDING REQUESTED BY:  
First American Title Company

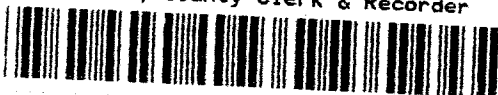
DOC # 2007-0487028  
07/27/2007 08:00A Fee: 7.00  
Page 1 of 1 Doc T Tax Paid  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder

AND WHEN RECORDED MAIL TO:

Mr. Phil Hughes

P.O. Box 15  
Redlands, CA

92373



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Title Order No.: 2708594 - 30

TRA: 011-0941

**GRANT DEED**

666-402-004-1

THE UNDERSIGNED GRANTOR(S) DECLARE(S)

**DOCUMENTARY TRANSFER TAX is \$183.15**

computed on full value of property conveyed, or

computed on full value less value of liens or encumbrances remaining at time of sale.

Unincorporated area  City of ~~Redlands~~

T  
014

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

**Desert View East, LLC, a California Limited Liability Company**

hereby GRANT(s) to:

**Phil Hughes, an Unmarried Man**

the real property in the County of Riverside, State of California, described as:

Parcel 49, of Parcel Map 20820 as per maps recorded in Book 166 of Parcel Maps, Pages 70 through 73 inclusive of maps in the office of the county recorder in said county.

Also Known as: vacant land on Newhall Street, N. Palm Springs, CA

AP#: 666-402-004-1

DATED July 25, 2007

STATE OF CALIFORNIA

COUNTY OF Riverside

On 7-25-07

Before me, Mary Hutchinson

A Notary Public in and for said State, personally appeared

Tom Halleck

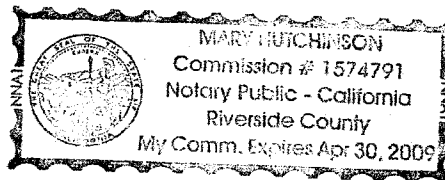
Desert View East, LLC, a California Limited Liability Company

BY [Signature]

Tom Halleck, managing member

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

WITNESS my hand and official seal.



Signature [Signature]

(This area for official notarial seal)

MAIL TAX STATEMENTS TO PARTY SHOWN BELOW; IF NO PARTY SHOWN, MAIL AS DIRECTED ABOVE: