

FORM APPROVED COUNTY COUNSEL 10/25/15
 BY: GREGORY P. PRIAMOS DATE

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

650A



**SUBMITTAL DATE:
 OCT 20 2015**

FROM: Don Kent, Treasurer-Tax Collector

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 196, Item 240. Last assessed to: Samuel F. Jiron, an unmarried man. District 1 [\$11,934]. Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:
 1. Approve the claim from Patricia Holmes for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 373253010-6;
 (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	\$ 11,934	\$ 0	\$ 11,934	\$ 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
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
Nays: None
Absent: None
Date: November 3, 2015
xc: Treasurer

Kecia Harper-Ihem
 Clerk of the Board
 By:
 Deputy

Prev. Agn. Ref.: | **District:** 1 | **Agenda Number:**

9-10

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 240. Last assessed to: Samuel F. Jiron, an unmarried man. District 1 [\$11,934]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: OCT 20 2015

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Deny the claim from the Department of the Treasury-Internal Revenue Service;
3. Authorize and direct the Auditor-Controller to issue a warrant to Patricia Holmes in the amount of \$11,934.82, 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 Patricia Holmes based on a Short Form Deed of Trust and Assignment of Rents recorded September 1, 2004 as Instrument No. 2004-0693957 and re-recorded on May 26, 2005 as Instrument No. 2005-0420873.
2. Claim from the Department of the Treasury-Internal Revenue Service based on a Notice of Federal Tax Lien recorded May 6, 2011 as Instrument No. 2011-0200289.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Patricia Holmes be awarded excess proceeds in the amount of \$11,934.82. Since the amount claimed by Patricia Holmes exceeds the amount of excess proceeds available, there are no funds available for consideration for the claim from the Department of the Treasury-Internal Revenue Service. 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 a Deed of Trust lien holder of the property.

ATTACHMENTS (if needed, in this order):

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

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 240 Assessment No.: 373253010-6

Assessee: JIRON, SAMUEL F

Situs: 96 ELEANOR ST LAKE ELSINORE 92530

Date Sold: April 29, 2013

Date Deed to Purchaser Recorded: June 20, 2013

Final Date to Submit Claim: June 20, 2014

RECEIVED
2014 JAN 14 PM 12:16
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ all 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. 2005-0420873 recorded on 7-23-2004. 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.

Mr Siron purchased in 2004
Never paid off

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 7 day of Jan., 2014 at San Diego Co.
County, State

Patricia Holmes
Signature of Claimant

Signature of Claimant

Patricia Holmes
Print Name

Print Name

2657 Regent Rd.
Street Address

Street Address

Carlsbad, Ca 92010
City, State, Zip

City, State, Zip

(760) 730-9613
Phone Number

Phone Number

UP

Recording Requested By
First American Title Company

DOC # 2005-0420873

05/26/2005 08:00A Fee:34.00

Page 1 of 7

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



AND WHEN RECORDED MAIL TO:

Patricia D. Holmes, Trustee
2657 Regent Road
Carlsbad, CA 92008

M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.
✓	2		7		1				
									4
A	R	L			COPY	LONG	REFUND	NCHG	EXAM

SHORT FORM DEED OF TRUST AND ASSIGNMENT OF RENTS

Title of Document

34
T
YS

THIS DOCUMENT IS BEING RE-RECORDED TO ATTACH THE COMPLETE LEGAL DESCRIPTION, A PORTION OF WHICH WAS OMITTED FROM THE ORIGINAL RECORDING.

**THIS AREA FOR
RECORDER'S
USE ONLY**

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(\$3.00 Additional Recording Fee Applies)

**Recording Requested By
First American Title Company**

DOC # 2004-0693957

09/01/2004 08:00A Fee:25.00

Page 1 of 4

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder

RECORDING REQUESTED BY:

AND WHEN RECORDED MAIL TO:
PATRICIA D. HOLMES, TRUSTEE
2657 REGENT ROAD
CARLSBAD, CA 92008



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.	
✓	2		4		1					
									AA	
A	R	L				COPY	LONG	REFUND	NCHG	EXAM

A.P.N.: 373-253-010-6, 373253-011-7 TRA #: 0059027 No.: 0625-1357251

Escrow No.: 16458-JF

SHORT FORM DEED OF TRUST AND ASSIGNMENT OF RENTS

25

THIS DEED OF TRUST, made this **Twenty-Sixth day of August, 2004**, between

TRUSTOR: SAMUEL F. JIRON, AN UNMARRIED MAN



whose address is **600 CENTRAL AVENUE SUITE H, LAKE ELSINORE, CA 92530**, and

TRUSTEE: Escrow Chalet, Inc., a California Corporation, and

BENEFICIARY: PATRICIA D. HOLMES, AS TRUSTEE UNDER AGREEMENT DATED DECEMBER 12, 1991

Witnesseth: That Trustor **IRREVOCABLY GRANTS, TRANSFERS AND ASSIGNS** to TRUSTEE IN TRUST, WITH **POWER OF SALE**, that property in the City of **LAKE ELSINORE, Riverside County, State of California**, described as:

LOTS 100, 101,102 AND 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13, PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

This Note is given and accepted as a portion of the purchase price.

This Deed of Trust is given and accepted upon the express provision that should the property hereinbefore described, or any part hereof, be conveyed or alienated by Trustor, either voluntarily or by operation of law, without Beneficiary's written consent, then all sums secured hereby shall, at Beneficiary's option, become immediately due and payable.

TOGETHER WITH the rents, issues, and profits thereof, SUBJECT, HOWEVER, to the right, power and authority given to and conferred upon Beneficiary by paragraph 10 of the provisions incorporated by reference to collect and apply such rents, issues and profits.

FOR THE PURPOSE OF SECURING: 1. Performance of each agreement of Trustor incorporated by reference or contained herein. 2. Payment of the indebtedness evidenced by one promissory note of even date herewith, and any extension or renewal thereof, in the principal sum of **\$200,000.00** executed by Trustor in favor of Beneficiary or order. 3. Payment of such further sums as the then record owner of said property hereafter may borrow from Beneficiary, when evidenced by another note (or notes) reciting it is so secured.

TO PROTECT THE SECURITY OF THIS DEED OF TRUST, TRUSTOR AGREES: By the execution and delivery of this Deed of Trust and the note secured hereby, that provisions (1) to (14), inclusive, of the fictitious deed of trust recorded in Santa Barbara County and Sonoma County on October 18, 1961, and in all other counties on October 23, 1961, in the book and at the page of Official Records in the office of the county recorder of the county where said property is located, noted below and opposite the name of such county, viz:

11/1 135 165 1-6

A.P.N.: 373-253-010-6, 373253-011-7

County	Book	Page	County	Book	Page	County	Book	Page	County	Book	Page	County	Book	Page
Alameda	435	684	Imperial	1091	501	Merced	1547	538	San Benito	271	383	Siskiyou	468	181
Alpine	1	250	Inyo	147	598	Modoc	184	851	San Bernardino	5567	61	Solano	1105	182
Amador	104	348	Kern	3427	60	Mono	52	429	San Francisco	A332	905	Sonoma	1851	689
Butte	1145	1	Kings	792	833	Monterey	2194	538	San Joaquin	2470	311	Stanislaus	1715	456
Calaveras	145	152	Lake	362	39	Napa	639	86	San Luis Obispo	1151	12	Sutter	572	297
Colusa	296	617	Lassen	171	471	Nevada	305	320	San Mateo	4078	420	Tehama	401	289
Contra Costa	3978	47	Los Angeles	T2055	899	Orange	5889	611	Santa Barbara	1878	860	Trinity	93	366
Del Norte	78	414	Madera	810	170	Placer	895	301	Santa Clara	5336	01	Tulare	2294	275
El Dorado	568	456	Marin	1508	339	Plumas	151	5	Santa Cruz	1431	494	Tuolumne	135	47
Fresno	4626572		Mariposa	77	292	Riverside	3005	523	Shasta	684	528	Ventura	2062	386
Glenn	422	184	Mendocino	579	530	Sacramento	4331	62	Sierra	29	335	Yolo	653	245
Humboldt	657	527				San Diego	Series 2 Book 1961, Page 183887					Yuba	334	486

(which provisions, identical in all counties, are printed on page 3 of this document) hereby are adopted and incorporated herein and made a part hereof as fully as though set forth herein at length; that he will observe and perform said provisions; and that the references to property, obligations, and parties in said provisions shall be construed to refer to the property, obligations, and parties set forth in this Deed of Trust.

In accordance with Section 2924b, Civil Code, request is hereby made that a copy of any Notice of Default and a copy of any Notice of Sale be mailed to Trustor at Trustor's address hereinbefore set forth, or if none shown, to Trustor at the property address.

NOTICE: A COPY OF ANY NOTICE OF DEFAULT AND OF ANY NOTICE OF SALE WILL BE SENT ONLY TO THE ADDRESS CONTAINED IN THIS RECORDED REQUEST. IF YOUR ADDRESS CHANGES, A NEW REQUEST MUST BE RECORDED.

Signature of Trustor(s)

Samuel F. Jiron
Samuel F. Jiron
SAMUEL F. JIRON

Document Date: August 26, 2004

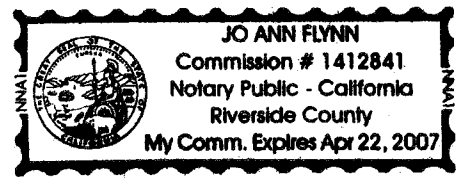
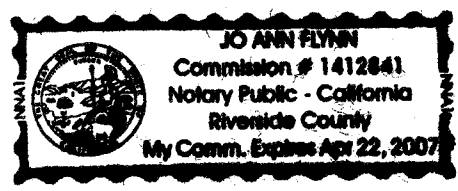
STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
On AUGUST 26, 2004 before me, Jo Ann Flynn Notary Public
personally appeared Samuel F. Jiron

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 *Jo Ann Flynn*

This area for official notarial seal.



DO NOT RECORD

The following is a copy of provisions (1) to (14), inclusive, of the fictitious deed of trust, recorded in each county in California, as stated in the foregoing Deed of Trust and incorporated by reference in said Deed of Trust as being a part thereof as if set forth at length therein.

TO PROTECT THE SECURITY OF THIS DEED OF TRUST, TRUSTOR AGREES:

- (1) To keep said property in good condition and repair; not to remove or demolish any building thereon; to complete or restore promptly and in good and workmanlike manner any building which may be constructed, damaged or destroyed thereon and to pay when due all claims for labor performed and materials furnished therefore; to comply with all laws affecting said property or requiring any alterations or improvements to be made thereon; not to commit or permit waste thereof; not to commit, suffer or permit any act upon said property in violation of law; to cultivate, irrigate, fertilize, fumigate, prune and do all other acts which from the character or use of said property may be reasonably necessary, the specific enumerations herein not excluding the general.
 - (2) To provide, maintain and deliver to Beneficiary fire insurance satisfactory to and with loss payable to Beneficiary. The amount collected under any fire or other insurance policy may be applied by Beneficiary upon indebtedness secured hereby and in such order as Beneficiary may determine, or at option of Beneficiary the entire amount so collected or any part thereof may be released to Trustor. Such application or release shall not cure or waive any default or notice of default hereunder or invalidate any act done pursuant to such notice.
 - (3) To appear in and defend any action or proceeding purporting to affect the security hereof or affect the security hereof or the rights or powers of Beneficiary or Trustee; and to pay all costs and expenses, including cost of evidence of title and attorney's fees in a reasonable sum, in any such action or proceeding in which Beneficiary or Trustee may appear, and in any suit brought by Beneficiary to foreclose this Deed.
 - (4) To pay: at least ten days before delinquency all taxes and assessments affecting said property, including assessments on appurtenant water stock; when due, all incumbrances, charges and liens, with interest, on said property or any part thereof, which appear to be prior or superior hereto; all costs, fees and expenses of this Trust.
- Should Trustor fail to make any payment or to do any act as herein provided, then Beneficiary or Trustee, but without obligation so to do and without notice to or demand upon Trustor and without releasing Trustor from any obligation hereof, may: make or do the same in such manner and to such extent as either may deem necessary to protect the security hereof. Beneficiary or Trustee being authorized to enter upon said property for such purposes; appear in and defend any action or proceeding purporting to affect the security hereof or the rights or powers of Beneficiary or Trustee; pay, purchase, contest or compromise any incumbrance, charge or lien which in the judgement of either appears to be prior or superior hereto; and, in exercising any such powers, pay necessary expenses, employ counsel and pay his reasonable fees.
- (5) To pay immediately and without demand all sums so expended by Beneficiary or Trustee, with interest from date of expenditure at the rate called for in the note secured hereby, or at the amount allowed by law at date of expenditure, whichever is greater, and to pay for any statement provided for by law in effect at the date hereof regarding the obligation secured hereby any amount demanded by the Beneficiary not to exceed the maximum allowed by law at the time when said statement is demanded.
 - (6) That any award of damages in connection with any condemnation for public use of or injury to said property or any part thereof is hereby assigned and shall be paid to Beneficiary who may apply or release such moneys received by him in this same manner and with the same effect as above provided for disposition of proceeds of fire or other insurance.
 - (7) That by accepting payment of any sum secured hereby after its due date, Beneficiary does not waive his right either to require prompt payment when due of all other sums so secured or to declare default for failure so to pay.
 - (8) That at any time or from time to time, without liability therefore and without notice, upon written request of Beneficiary and presentation of this Deed and said note for endorsement, and without affecting the personal liability of any person for payment of the indebtedness secured hereby, Trustee may: reconvey any part of said property; consent to the making of any map or plat thereof; join in granting any easement thereon; or join in any extension agreement or any agreement subordinating the lien or charge hereof.
 - (9) That upon written request of Beneficiary stating that all sums secured hereby have been paid, and upon surrender of this Deed and said note to Trustee for cancellation and retention and upon payment of its fees. Trustee shall reconvey, without warranty, the property then held hereunder. The recitals in such reconveyance of any matters or facts shall be conclusive proof of the truthfulness thereof. The grantee in such reconveyance may be described as "the person or persons legally entitled thereto." Five years after issuance of such full reconveyance, Trustee may destroy said note and this Deed (unless directed in such request to retain them.)
 - (10) That as additional security, Trustor hereby gives to and confers upon Beneficiary the right, power and authority, during the continuance of these Trusts, to collect the rents, issues and profits of said property, reserving unto Trustor the right, prior to any default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, to collect and retain such rents, issues and profits as they become due and payable. Upon any such default, Beneficiary may at any time without notice, either in person, by agent, or by a receiver to be appointed by a court, and without regard to the adequacy of any security for the indebtedness hereby secured, enter upon and take possession of said property or any part thereof, in his own name sue for or otherwise collect such rents, issues and profits, including those past due and unpaid, and apply the same, less costs and expenses of operation and collection, including reasonable attorney's fees, upon any indebtedness secured hereby, and in such order as Beneficiary may determine. The entering upon and taking possession of said property, the collection of such rents, issues and profits and the application thereof as aforesaid, shall not cure or waive any default or notice of default hereunder or invalidate any act pursuant to such notice.
 - (11) That upon default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, Beneficiary may declare all sums secured hereby immediately due and payable by delivery to Trustee of written declaration of default and demand for sale and of written notice of default and of election to cause to be sold said property, which notice Trustee shall cause to be filed for record. Beneficiary also shall deposit with Trustee this Deed, said note and all documents evidencing expenditures secured hereby.
- After the lapse of such time as may then be required by law following the recordation of said notice of default, and notice of sale having been given as then required by law, Trustee, without demand on Trustor, shall sell said property at the time and place fixed by it in said notice of sale, either as a whole or in separate parcels, and in such order as it may determine, at public auction to the highest bidder for cash in lawful money of the United States, payable at time of sale. Trustee may postpone sale of all or any portion of said property by public announcement at such time and place of sale, and from time to time thereafter may postpone such sale by public announcement at the time fixed by the preceding postponement. Trustee shall deliver to such purchaser its deed conveying the property so sold, but without any covenant or warranty, express or implied. The recitals in such deed of matters or facts shall be conclusive proof of the truthfulness thereof. Any person, including Trustor, Trustee, or Beneficiary as hereinafter defined, may purchase at such sale.
- After deducting all costs, fees and expenses of Trustee and of this Trust, including cost of evidence of title in connection with sale, Trustee shall apply the proceeds of sale to payment of: all sums expended under the terms hereof, not then repaid, with accrued interest at the amount allowed by law in effect at the date hereof; all other sums then secured hereby; and the remainder, if any, to the person or persons legally entitled thereto.
- (12) Beneficiary, or any successor in ownership of any indebtedness secured hereby, may from time to time, by instrument in writing, substitute a successor or successors to any Trustee named herein or acting hereunder, which instrument, executed by the Beneficiary and duly acknowledged and recorded in the office of the recorder of the county or counties where said property is situated, shall be conclusive proof of proper substitution of such successor Trustee or Trustees, who shall, without conveyance from the Trustee predecessor, succeed to all its title, estate, rights, powers and duties, must contain the name of the original Trustor, Trustee and Beneficiary hereunder, the book and page where this deed is recorded and the name and address of the new Trustee.
 - (13) That this Deed applies to, insures to the benefit of, and binds all parties hereto, their heirs, legatees, devisees, administrators, executors, successors and assigns. The term Beneficiary shall mean the owner and holder, including pledgees, of the note secured hereby, whether or not named as Beneficiary herein. In this Deed, whenever the context so required, the masculine gender includes the feminine and/or neuter, and the singular number includes the plural.
 - (14) That Trustee accepts this Trust when this Deed, duly executed and acknowledged, is made a public record as provided by law. Trustee is not obligated to notify any party hereto of pending sale under any other Deed of Trust or of any action or Proceeding in which Trustor, Beneficiary or Trustee shall be party unless brought by Trustee.

-----DO NOT RECORD-----
REQUEST FOR FULL RECONVEYANCE
To be used only when note has been paid.

To: Escrow Chalet, Inc., Trustee

Dated: _____

The undersigned is the legal owner and holder of all indebtedness secured by the within Deed of Trust. All sums secured by said Deed of Trust have been fully paid and satisfied; and you are hereby requested and directed, on payment to you of any sums owing to you under the terms of said Deed of Trust, to cancel all evidences of indebtedness, secured by said Deed of Trust, delivered to you herewith together with said Deed of Trust, and to reconvey, without warranty, to the parties designated by the terms of said Deed of Trust, the estate now held by you under the same.

Mail Reconveyance to:

By _____

By _____

**Do not lose or destroy this Deed of Trust OR THE NOTE which it secures.
Both must be delivered to the Trustee for cancellation before reconveyance will be made.**

**Short Form
DEED OF TRUST**
WITH POWER OF SALE
(INDIVIDUAL)

Escrow Chalet, Inc.
AS TRUSTEE
350-C Railroad Canyon Road
Lake Elsinore, CA 92532

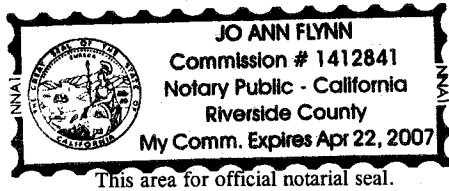
CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

STATE OF CALIFORNIA
COUNTY OF Riverside } SS

On April 4, 2005 before me, Jo Ann Flynn Notary Public

personally appeared SAMUEL E. JIRON
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 [Handwritten Signature]



OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another 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)

- INDIVIDUAL
- CORPORATE OFFICER(S)
TITLE(S) _____
- PARTNER(S)- LIMITED
 GENERAL
- ATTORNEY-IN-FACT
- TRUSTEE(S)
- GUARDIAN OR CONSERVATOR
- OTHER _____

Right Thumbprint of Signer
Top of thumb here

- INDIVIDUAL
- CORPORATE OFFICER(S)
TITLE(S) _____
- PARTNER(S)- LIMITED
 GENERAL
- ATTORNEY-IN-FACT
- TRUSTEE(S)
- GUARDIAN OR CONSERVATOR
- OTHER _____

Right Thumbprint of Signer
Top of thumb here

SIGNER IS REPRESENTING:

LEGAL DESCRIPTION

Real property in the City of Lake Elsinore, County of Riverside, State of California, described as follows:

PARCEL 1:

LOT 100 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13 PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

PARCEL 2:

LOTS 101, 102 AND 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13 PAGE 46, RIVERSIDE COUNTY RECORDS.

PARCEL 3:

ALL THAT PORTION OF LOT 3 IN BLOCK "B" OF THE RESUBDIVISION OF BLOCK "D" ELSINORE, AS SHOWN BY MAP ON FILE IN BOOK 6 PAGE 296 OF MAPS, RECORDS OF SAN DIEGO COUNTY, PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEASTERLY CORNER OF SAID LOT 3; THENCE WESTERLY ALONG THE NORTHERLY LINE OF SAID LOT 20 FEET TO THE MOST NORTHEASTERLY CORNER OF LOT 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13, PAGE 46 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY; THENCE AT RIGHT ANGLES SOUTHERLY, 40 FEET; THENCE AT RIGHT ANGLES EASTERLY, 20 FEET TO A POINT ON THE EASTERLY LINE OF SAID LOT 3 IN BLOCK H; SAID LAST TWO COURSES AND DISTANCES FOLLOWING ALONG THE LOT LINE OF SAID LOT 103 OF ELSINORE FRESH WATER TRACT; THENCE NORTHERLY ALONG THE EASTERLY LINE OF SAID LOT 3 IN BLOCK H, 40 FEET TO THE POINT OF BEGINNING; SAID PROPERTY IS ALSO SHOWN ON THE MAP OF ELSINORE FRESH WATER TRACT ON FILE IN BOOK 13 PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, AS NOT INCLUDED IN THIS SUBDIVISION.

APN: 373-253-010-6 and 373-253-011-7

July 22, 2015

Patricia Holmes
2657 Regent Rd.
Carlsbad, CA 92010

Re: APN: 373253010-6
TC 196 Item 240
Date of Sale: April 29, 2013

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.

- Notarized Affidavit for Collection of Personal Property under California Probate Code 13100
- Notarized Statement of different/misspelled
- Notarized Statement Giving Authorization to claim on behalf of
- Certified Death Certificate for
- Copy of Birth Certificates for
- Copy of Marriage Certificate for

- Original Note/Payment Book**
- Updated Statement of Monies Owed (as of dated of tax sale)**
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other – Copy of the Agreement Dated December 12, 1991 in which you are the Trustee.**

Please send in all documents within 30 days (**August 21, 2015**). If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni
Tax Sale Operations Unit
(951) 955-3336
(951) 955-3990 Fax
jpazicni@co.riverside.ca.us

8-11-15

Jennifer Paziene,
Tax Sales Operations Unit.

RE: APN 373253010-6
TC 196 ITEM 240

Bold to Samuel Feron in 2004.
He was to pay interest only till 2009,
Then balloon payment of \$200,000.

Sorry, do not have payment book,
he did pay interest for approximately
9 months. after that sporadic checks,
phone calls from me for demand,
excuses. Then nothing.

In 2006, Samuel Feron sold the
property without notification or payoff
to me. They could not keep up payments
he got it back.

Co. of Riverside sold property for
non-payment of property taxes.

From approximately 2005-present, I have not been paid. He still owes original \$200,000.

I hope the copies I have enclosed are sufficient.

Please let me know if there is anything else I can do to expedite payment.

Thank you in advance.

Patricia Holmes
2657 Regent Ad.
Carlsbad, Ca. 92010
(760) 730-9613

NOTE SECURED BY DEED OF TRUST**INSTALLMENT NOTE - INTEREST ONLY****\$200,000.00****LAKE ELSINORE, CALIFORNIA****AUGUST 26, 2004**

In installments and at the time hereinafter stated, for value received, I/We, promise to pay to

PATRICIA D. HOLMES, AS TRUSTEE UNDER AGREEMENT DATED DECEMBER 12, 1991

or order, at Lake Elsinore, California, or at place designated by the holder(s) hereof, the principal sum of **Two Hundred Thousand And 00/100 Dollars (\$200,000.00)** with interest from **September 1, 2004** on the amounts of principal remaining from time to time unpaid, until said principal sum is paid, at the rate of **7.00%** per cent per annum. **INTEREST ONLY** due in monthly installments of **One Thousand One Hundred Sixty Six And 66/100 Dollars (\$1,166.66)** or more on the **SAME** day of each and every month, commencing on the **October 1, 2004**, and continuing hereafter until **September 1, 2019**, at which time the entire unpaid principal balance, together with interest due thereon, shall become all due and payable.

This note is subject to Section 2966 of the Civil Code, which provides that the holder of this note shall give written notice to the trustor, or his successor in interest, of prescribed information at least 90 and not more than 150 days before any balloon payment is due.

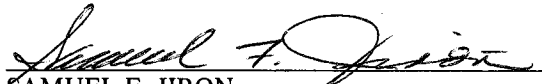
The Deed of Trust securing this note contains the following: "This Deed of Trust is given and accepted upon the express provision that should the property hereinbefore described, or any part thereof, be conveyed or alienated by Trustor, either voluntarily or by operation of law, without Beneficiary's written consent, then all sums secured hereby shall, at Beneficiary's option, become immediately due and payable."

In the event any payment is not paid within **10** days of the due date, Trustor shall pay to Beneficiary a **LATE CHARGE** of **6.00 %** in addition to each payment due and unpaid.

"Privilege is reserved by the maker hereof to prepay this Note in part or in full prior to **2 years from first payment date**, provided that an amount equal to six (6) months' advance interest on the excess of twenty (20%) percent of any principal prepaid in any 12 month period is paid as a penalty."

This Note is given and accepted as a portion of the purchase price.

Each payment shall be credited first on interest then due and the remainder on principal sum; and interest shall thereupon cease upon the amount so credited on the said principal. Should default be made in payment of any installment when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States of America. Should suit be commenced to collect this note or any portion thereof, such sum as the Court may deem reasonable shall be added hereto as attorney's fees. This note is secured by a Deed of Trust to **Escrow Chalet, Inc.**, a California Corporation as Trustee, affecting the property located at: **96 ELEANOR STREET, LAKE ELSINORE, CA 92530**


SAMUEL F. JIRON

DO NOT DESTROY THIS NOTE: When paid, said original Note, together with the Deed of Trust securing same, must be surrendered to Trustee for cancellation and retention before reconveyance will be made.

453321

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:
Earl W. Husted, Esq.
354 East Grand Avenue
Escondido, California 92025

RECEIVED FOR RECORD
AT 8:00 O'CLOCK

NOV 30 1992

Recorded in Official Records
of Riverside County, California

Recorder
Fees \$

QUITCLAIM DEED

A.P.N.: # 373253011 - 7

THE UNDERSIGNED GRANTOR DECLARES:

DOCUMENTARY TAX is \$-0- (transfer to revocable living trust)

FOR NO CONSIDERATION, Patricia D. Holmes, does hereby transfer and forever quitclaim to Patricia D. Holmes, as Trustee under agreement dated December 12, 1991, the following described real property in the County of Riverside, State of California:

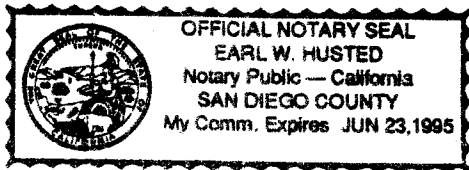
As more particularly described in legal description attached hereto and made a part of as Exhibit "A".

DATED: 9-6-92

Patricia D. Holmes
Patricia D. Holmes

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

On Sept. 6, 1992, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Patricia D. Holmes, 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 that he/she executed the same.



[Signature]
Notary Public in and for said
County and State

8
BB

Exhibit "A"
A.P.N.#

PARCEL 1:

Lots 101, 102 and 103 of Elsinore Fresh Water Tract, as shown by map on file in Book 13 Page 46, Riverside County Records.

PARCEL 2:

All that portion of Lot 3 in Block "B" of the Resubdivision of Block "D" Elsinore, as shown by map on file in Book 6 Page 296 of Maps, Records of San Diego County, particularly described as follows:

Beginning at the Northeasterly corner of said Lot 3; thence Westerly along the Northerly line of said Lot 20 feet to the most Northeasterly corner of Lot 103 of Elsinore Fresh Water Tract, as shown by map on file in Book 13, Page 46 of Maps, in the office of the County Recorder of said County; thence at right angles Southerly, 40 feet; thence at right angles Easterly, 20 feet to a point on the Easterly line of said Lot 3 in Block H; said last two courses and distances following along the Lot line of said Lot 103 of Elsinore Fresh Water Tract; thence Northerly along the Easterly line of said Lot 3 in Block H, 40 feet to the point of beginning; said property is also shown on the map of Elsinore Fresh Water Tract on file in Book 13 Page 46 of maps, records of Riverside County, California, as not included in this subdivision.

Recording Requested By
First American Title Company

DOC # 2004-0693956

09/01/2004 08:00A Fee:7.00
Page 1 of 1 Doc T Tax Paid
Recorded in Official Records
County of Riverside
Gary L. Orso

Assessor, County Clerk & Recorder



RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO:

Samuel F. Jiron
600 Central Avenue, Ste. H
Lake Elsinore, CA 92008

M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.	
	1		1			✓				
									AA	
A	R	L				COPY	LONG	REFUND	NCHG	EXAM

A.P.N.: 373-253-010-6, 373253-011-7 TRA #: 005-027

Escrow No.: 16458-JF

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY \$275.00
 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 LAKE ELSINORE, and

7
T
AA

FOR A VALUABLE CONSIDERATION, Receipt of which is hereby acknowledged,
PATRICIA D. HOLMES, AS TRUSTEE UNDER AGREEMENT DATED DECEMBER 12, 1991

hereby GRANT(S) to SAMUEL F. JIRON, AN UNMARRIED MAN

the following described property in the City of LAKE ELSINORE, County of Riverside State of California;

LOTS 100, 101, 102 AND 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13, PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

x
Patricia D. Holmes, Trustee
PATRICIA D. HOLMES, TRUSTEE

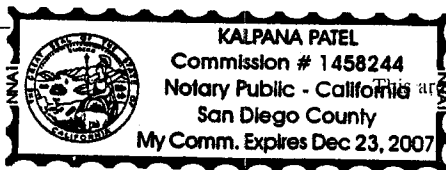
Document Date: July 23, 2004

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO)
On AUGUST 2nd 2004 before me, KALPANA PATEL, NOTARY PUBLIC
personally appeared PATRICIA D. HOLMES,

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 Kalpana Patel



This area for official notarial seal.

COPY

LEGAL DESCRIPTION

Real property in the City of Lake Elsinore, County of Riverside, State of California, described as follows:

PARCEL 1:

LOT 100 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13 PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

PARCEL 2:

LOTS 101, 102 AND 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13 PAGE 46, RIVERSIDE COUNTY RECORDS.

PARCEL 3:

ALL THAT PORTION OF LOT 3 IN BLOCK "B" OF THE RESUBDIVISION OF BLOCK "D" ELSINORE, AS SHOWN BY MAP ON FILE IN BOOK 6 PAGE 296 OF MAPS, RECORDS OF SAN DIEGO COUNTY, PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEASTERLY CORNER OF SAID LOT 3; THENCE WESTERLY ALONG THE NORTHERLY LINE OF SAID LOT 20 FEET TO THE MOST NORTHEASTERLY CORNER OF LOT 103 OF ELSINORE FRESH WATER TRACT, AS SHOWN BY MAP ON FILE IN BOOK 13, PAGE 46 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY; THENCE AT RIGHT ANGLES SOUTHERLY, 40 FEET; THENCE AT RIGHT ANGLES EASTERLY, 20 FEET TO A POINT ON THE EASTERLY LINE OF SAID LOT 3 IN BLOCK H; SAID LAST TWO COURSES AND DISTANCES FOLLOWING ALONG THE LOT LINE OF SAID LOT 103 OF ELSINORE FRESH WATER TRACT; THENCE NORTHERLY ALONG THE EASTERLY LINE OF SAID LOT 3 IN BLOCK H, 40 FEET TO THE POINT OF BEGINNING; SAID PROPERTY IS ALSO SHOWN ON THE MAP OF ELSINORE FRESH WATER TRACT ON FILE IN BOOK 13 PAGE 46 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, AS NOT INCLUDED IN THIS SUBDIVISION.

APN: 373-253-010-6 and 373-253-011-7

September 17, 2015

Final Notice

Patricia Holmes
2657 Regent Rd.
Carlsbad, CA 92010

Re: APN: 373253010-6 & 373253011-7
TC 196 Items 240 & 241
Date of Sale: April 29, 2013

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.

- | | |
|--|--|
| <input type="checkbox"/> Notarized Affidavit for Collection of Personal Property under California Probate Code 13100 | <input type="checkbox"/> Original Note/Payment Book |
| <input type="checkbox"/> Notarized Statement of different/misspelled | <input type="checkbox"/> Updated Statement of Monies Owed (as of dated of tax sale) |
| <input type="checkbox"/> Notarized Statement Giving Authorization to claim on behalf of | <input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock) |
| <input type="checkbox"/> Certified Death Certificate for | <input type="checkbox"/> Court Order Appointing Administrator |
| <input type="checkbox"/> Copy of Birth Certificates for | <input type="checkbox"/> Deed (Quitclaim/Grant etc...) |
| <input type="checkbox"/> Copy of Marriage Certificate for | <input checked="" type="checkbox"/> Other – Copy of the Agreement Dated December 12, 1991 in which you are the Trustee. |

If your documentation is not received within 15 days (October 2, 2015), your claim will be denied.

If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni
Tax Sale Operations Unit
(951) 955-3336
(951) 955-3990 Fax
jpazicni@co.riverside.ca.us

9-24-15

Jennifer Pazicni
Tax Sales Operations Unit.

Re: APN 373253010-6
373253011-7

TC 196 ITEMS 240 & 241

Jennifer,

I am sorry this took so long.
I was injured and unfortunately
it was a long recovery.

Enclosed cert. of Trust dated
Dec. 12, 1991.

Thank you again for your
help and patience.

Patricia Holmes
2657 Regent Rd.
Carlsbad, Ca. 92010
(760) 730-9613

Certification of Trust for the Patricia Holmes Revocable Trust dated December 12, 1991

The Patricia Holmes Revocable Trust (the "Trust") was established on December 12, 1991. The Trustmaker of the Trust is Patricia D. Holmes. The Trustee is Patricia D. Holmes (referred to as the "Trustee").

The signature of any trustee is sufficient to exercise the powers of the Trustee.

This Trust is revocable and amendable by Patricia D. Holmes.

The address of the Trustee is 2657 Regent Rd., Carlsbad, California 92010.

The tax identification number of the Trust is the social security number of the Trustmaker.

Title to assets in the Trust shall be taken as follows:

Patricia D. Holmes, Trustee of the Patricia Holmes Revocable Trust dated December 12, 1991, and any amendments thereto.

In addition, for titling purposes, any description referring to the Trust shall be effective if it includes the name of the Trust, the name of at least one initial or successor Trustee, and any reference indicating that property is being held by my Trustee in a fiduciary capacity.

The Trustee under the trust agreement is authorized to acquire, sell, convey, encumber, lease, borrow, manage and otherwise deal with interests in real and personal property in trust name. The powers of the Trustee are set forth in Article Twelve of the trust agreement, a true copy of which may be attached to this Certification.

The Patricia Holmes Revocable Trust has not been revoked, modified or amended in any way that would cause the representations in this Certificate of Trust to be incorrect.

By my signature below, I affirm and declare under penalty of perjury under the laws of the State of California that the foregoing declarations are true and correct.

January 9, 2007

Patricia D. Holmes
Patricia D. Holmes, Trustee

State of California)

County of San Diego)

On January 9, 2007 before me, Carol L. Mancini, a Notary Public, personally appeared Patricia D. Holmes, 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 Carol L. Mancini



RELIANCE ON THIS CERTIFICATION

This certification is made in accordance with California Probate Code Section 18100.5 and California Commercial Code Section 8402(a)(2)-(5) and is signed by all the currently acting Trustees. Any transaction entered into by a person acting in reliance on this certification shall be enforceable against the trust assets.

PROBATE CODE SECTION 18100.5(h) PROVIDES THAT ANY PERSON WHO REFUSES TO ACCEPT THIS CERTIFICATION IN LIEU OF THE ORIGINAL TRUST DOCUMENT WILL BE LIABLE FOR DAMAGES, INCLUDING ATTORNEYS' FEES, INCURRED AS A RESULT OF THAT REFUSAL, IF THE COURT DETERMINES THAT THE PERSON ACTED IN BAD FAITH IN REQUESTING THE TRUST DOCUMENT.

TC 194-240

Fax

To: Adrian Potencias
From: Salcedo Roy P
Fax: 951-955-3990
Fax: (866) 471-2317
Company: County of Riverside Treasurer Tax Collector

Date: August 21, 2013
Subject: excess proceeds

Comments:

Roy Salcedo
Collection: Al CA- Western Territory 4: Advisory Group 5
ID: 1001023281
24000 Avila Rd M/S 5905
Laguna Niguel, CA 92677
949-389-4584
949-389-5004 FAX

Form 10492 (Rev. November 2007)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number APN 373253010-6
To (Name of Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside, Treasurer-Tax Collector		Amount due \$19,996.18

Address (Number, Street, P.O. Box, City, State, Zip code)

4080 Lemon St., PO BOX 12005

Riverside, CA 92502-2205

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)

Samuel F. Jiron

96 Eleanor Street, Lake Elsinore, CA 92530


to the United States of America, the sum of nineteen thousand nine hundred ninety six dollars & 18/100
for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2007		11/30/2009	\$4860.82	\$1186.75	\$1024.25	\$7071.82
1040 12/31/2008		11/23/2009	\$8932.58	\$1652.28	\$2339.50	\$12,924.36
Date after which additional interest will be charged		9/20/2013	Dated at <u>Laguna Niguel, CA 92677</u> this <u>21st</u> day			
Date after which applicable late payment penalty will be charged		9/20/2013	of <u>August</u> , <u>2013</u>			

If a Notice of Federal Tax Lien(s) has been recorded, a **Certificate of Release of Federal Tax Lien** will be filed immediately **only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.**

Caution to Fiduciaries: A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government (31 U.S.C. § 3713)

Please make payment payable to **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) ROY P SALCEDO	Title ADVISOR	ID Number 1001023281	Telephone number (949)389-4584
Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 24000 AVILA ROAD LAGUNA NIGUEL, CA 92677 ATTN: ROY P SALCEDO 2797-6716		Signature  ROY P SALCEDO	

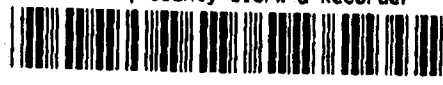
Digitally signed by Roy Salcedo
Date: 2013.08.21 10:35:58 -0700'

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

DOC # 2011-0200289
05/06/2011 08:00A Fee:15.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder

(S)AD
M



Form 668 (Y)(c) 1018 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 829-3903 778581411

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer SAMUEL F JIRON

Residence 802 BELMONT AVE
LAKE ELSINORE, CA 92530-1870

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2007		11/30/2009	12/30/2019	5856.97
1040	12/31/2008		11/23/2009	12/23/2019	8151.12

Place of Filing COUNTY RECORDER RIVERSIDE COUNTY RIVERSIDE, CA 92502-0751 Total \$ 14008.09

This notice was prepared and signed at OAKLAND, CA, on this the 20th day of April, 2011.

Signature for MICHAEL W. COX Title ACS SBSE (800) 829-3903 27-00-0008

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Part 1 - Kept By Recording Office Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X

Public Record