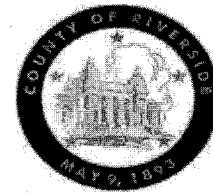


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



2015

SUBMITTAL DATE:
September 19, 2016

FROM : TREASURER-TAX COLLECTOR::

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 203, Item 342. Last assessed to: Timothy N. Tomson, an unmarried man. District 3 [\$117,112]. Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 449300005-1;
2. 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 449300005-1;
3. Deny the claim from Timothy N. Tomson, last assessee;
4. Authorize and direct the Auditor-Controller to issue warrants to the Internal Revenue Service in the amount of \$86,306.68 and the State of California, Franchise Tax Board in the amount of \$30,805.47, 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.

Policy

Don Kent
Don Kent, Treasurer-Tax Collector 10/14/2016

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 117,112	\$ 0	\$ 117,112	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale			Budget Adjustment: No	
			For Fiscal Year:	16/17

C.E.O. RECOMMENDATION: APPROVE

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington and Ashley
Nays: None
Absent: Benoit
Date: November 1, 2016
xc: Treasurer

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

9-12

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

Page 2

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 May 5, 2015 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 18, 2015. 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 22, 2015, 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.

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

1. Claim from the Internal Revenue Service based on a Notice of Federal Tax Lien recorded January 28, 2010 as Instrument No. 2010-0038174.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded May 13, 2013 as Instrument No. 2013-0224919.
3. Claim from Timothy N. Tomson based on a Grant Deed recorded March 24, 2005 as Instrument No. 2005-0231485.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the Internal Revenue Service be awarded excess proceeds in the amount of \$86,306.68 and the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$30,805.47. Since the amount claimed by the Internal Revenue Service and the State of California, Franchise Tax Board exceeds the amount of excess proceeds available, there are no funds available for consideration for the claim from Timothy N. Tomson. 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 Residents and Businesses

Excess proceeds are being released to the lien holders of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim IRS

ATTACHMENT B. Claim FTB

ATTACHMENT C. Claim Tomson

EP 203-342

Form 10492 (Rev. November 2013)	Department of the Treasury — Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket number 449300005-1 (Item 342)
---	---	---

To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer, or Fiduciary) Don Kent, Treasurer-Tax Collector	Amount due \$ 86,306.67
--	----------------------------

Address (Number, Street, P.O. Box, City, State, ZIP code)
P.O. Box 12005, Riverside, CA 92502-2205

You are hereby notified that there is now due, owing, and unpaid from —

Name of taxpayer Tim Tomson
Address (Number, Street, P.O. Box, City, State, ZIP code)
41035 Sunset Ln, Hemet, CA 92344

RECEIVED
 2015 AUG -3 AM 8:47
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

to the United States of America, the sum of Eighty Six Thousand Three Hundred Six Dollars and 67 Cents 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 12/31/2005		08/10/2009	49,930.27	26,509.40	9,867.00	86,306.67

The total amount above reflects the amount owed as of 05/05/2015
Additional penalty and interest charges will be due if you pay after this date.

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 treasurer's 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)

Caution to Persons in Possession of Estate Assets: You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

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

By (Name) T. Dinh	Title Group Manager	ID number 1000150831	Telephone number (949) 389-4122
----------------------	------------------------	-------------------------	--------------------------------------

Address (Number, Street, P.O. Box, City, State, ZIP code)
Collection Advisory Group 5
24000 Avila Rd., M/S 5009
Laguna Niguel, CA 92677

Signature
T. Dinh
07/29/15

FAX Transmission Cover Sheet

Date: 07/29/15

To: Don Kent, Treasurer-Tax Collector Mail Stop: _____

Address/Organization: County of Riverside Treasurer-Tax Collector

FAX Number: 951-955-3990 Office Phone: _____

From: Advisory Group 5 Mail Stop: _____

Address/Organization: IRS

FAX Number: 949-389-5004 Office Phone: _____

Number of pages:

Including cover sheet

Please visit us on the internet at <http://publish.no.irs.gov> to obtain information about every nationally numbered product published by the Internal Revenue Service. If you are not an IRS employee, visit the IRS homepage at www.irs.gov to obtain current information about the IRS and its service.

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone call, and return the communication at the address above via the United States Postal Service. Thank you.

County Administrative Center- 4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205
(951) 955-3900
(951) 955-3990 - Fax

E-mail: ttc@co.riverside.ca.us
www.countytreasurer.org



COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR

Palm Desert Office
38-686 El Cerrito Road
Palm Desert, CA 92211

Temecula Office
40935 County Center Drive, Suite C
Temecula, CA 92591

July 22, 2015

TOMSON, TIMOTHY N
41035 SUNSET LN
HEMET, CA 92544

Re: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY

Assessment No.: 449300005-1 Item: 342
Situs Address: 41035 Sunset Ln Hemet 92544
Assessee: Tomson, Timothy N
Date Sold: May 5, 2015
Date Deed to Purchaser Recorded: June 18, 2015
Final Date to Submit Claim: June 20, 2016

Dear Sir or Madame:

The property referenced above was declared subject to the Tax Collector's power of sale for non-payment of taxes and later sold. Parties of Interest, as defined in Section 4675 of the California Revenue and Taxation Code (e.g., the last assessee and any lienholders of record), have a right to file a claim for any excess proceeds that remain after the tax liens and the costs of the sale have been satisfied. Our records show that you may be a party of interest, and we are enclosing for your convenience a claim form and a return envelope. Please note that your claim must be filed within one year of the date the deed to the purchaser was recorded (shown above). By law, we cannot accept claims after one year from this recording date. Claims submitted will be evaluated by our legal counsel and awarded in accordance with state law. The submission of a claim merely initiates that review.

The enclosed form is relatively simple and we must stress that most applicants will be able to fill it out without help. However, if you need help, please feel free to contact our office by mail, telephone or in person and we will help you without charge. You may telephone us at (951) 955-3336.

If you prefer to have an agent file your claim for you, or if you should decide to sell your claim (often referred to as "assignment") so that the purchaser of the claim may receive the funds, please advise us and we will send the proper form.

Please note also that the statutory procedures and the County's internal procedures dictate that most claims will not be processed until at least twenty (20) months following the date of recordation of the tax deed.

Sincerely,

DON KENT
TREASURER-TAX COLLECTOR

By Jennifer Pazienti
Deputy

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

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

DOC # 2010-0038174
01/28/2010 08:00A Fee: 15.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. February 2004)

1018 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

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

Serial Number
617917310

M
039

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 TIM TOMSON

Residence 41035 SUNSET LN
HEMET, CA 92544-7438

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is raffled 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	12/31/2005		08/10/2009	09/09/2019	69377.23

Place of Filing

COUNTY RECORDER
RIVERSIDE COUNTY
RIVERSIDE, CA 92502-0751

Total \$ 69377.23

This notice was prepared and signed at OAKLAND, CA, on this, the 19th day of January, 2010.

Signature *R. A. Mitchell*
for MICHAEL W. COX

Title
ACS
(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. 71-488, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO B0025X

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A Signature <input checked="" type="checkbox"/> <i>LN</i> <input type="checkbox"/> Agent <input type="checkbox"/> Address</p> <p>B Received by (Printed Name) <i>B-16</i> Date of Delivery</p>
<p>1. Article Addressed to</p> <p>EP 203-342 Internal Revenue Service C/O Collection Advisory Group 5 24000 Avila Rd., M/S 5905 Laguna Niguel, CA 92677</p>	<p>D Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>2. Article Number (Transfer from service label)</p> <p><i>7015 0640 0006 1626 8729</i></p>	<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Insured Mail <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</p>

August 10, 2016

Internal Revenue Service
 C/O Collection Advisory Group
 24000 Avila Rd., M/S 5905
 Laguna Niguel, CA 92677

Re: APN: 449300005-1
 TC 203 Item 342
 Date of Sale: May 5, 2015

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

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.

- | | |
|---|--|
| <ul style="list-style-type: none"> ___ 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 | <ul style="list-style-type: none"> ___ Copy of Marriage Certificate for ___ Original Note/Payment Book <input checked="" type="checkbox"/> Updated Statement of Monies Owed (as of date of tax sale) ___ Articles of Incorporation (if applicable Statement by Domestic Stock) ___ Court Order Appointing Administrator ___ Deed (Quitclaim/Grant etc...) ___ Other - |
|---|--|

Please send in all documents within 30 days (September 9, 2016). 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@RivCoTTC.org

INTERNAL REVENUE SERVICE



To: Jennifer Pazicni

Address/Organization: County of Riverside, Treasurer-Tax Collector

Fax Number: (951) 955-3990

Office Number: _____

From: Salcedo Roy P

Address/Organization: _____

Fax Number: (866) 471-2317

Office Number: _____

Number of pages:

Including cover page

Subject: EXCESS PROCEEDS

Jennifer,

Please refer to DEMAND for surplus funds updated today

R. Salcedo

SB/SE Advisory
24000 Avila Rd
M/S 5905
Laguna Niguel, CA 92677
949-389-4584
866-471-2317 efax

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Form 10492 (Rev. November 2013)	Department of the Treasury-Internal Revenue Service Notice of Federal Taxes Due	Escrow or Docket Number APN 449300005-1				
To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) County of Riverside, Treasurer-Tax Collector		Amount due \$86,306.68				
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) TIM TOMSON 41035 SUNSET LANE, HEMET, CA 92544						
to the United States of America, the sum of <u>eighty six thousand, three hundred six dollars & 68/100</u> 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 12/31/2005		08/10/2009	\$71,360.63	\$14,926.05	\$0.00	\$86,306.68

The total amount above reflects the amount owed as of May 5, 2015


Additional penalty and interest charges will be due if you pay after this date.

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)

Caution to Persons in Possession of Estate Assets: You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

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

By (Name) R. Salcedo	Title LIEN ADVISOR	ID Number 1001023281	Telephone number 949-389-4584
Address (Number, Street, P.O. Box, City, State, Zip code) Internal Revenue Service 24000 Avila Rd., M/S 5905 Laguna Niguel, CA 92677		Signature  Digitally signed by F6TFB DN: cn=F6TFB, email=Roy.P.Salcedo@irs.gov Date: 2016.09.07 10:41:10 -07'00'	



CF 200-042
 STATE OF CALIFORNIA
 FRANCHISE TAX BOARD
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

RECEIVED

Notice Date: August 10, 2015

2015 AUG 18 PM 2: 27

In Reply Refer To:
 624:CAT: Tomson

CLAIM FOR EXCESS PROCEEDS

**RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR**

COUNTY OF RIVERSIDE
 TREASURER-TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502-2205

Reference Number : 449300005-1 Item: 342
 Taxpayer (s) : Timothy M Tomson
 FTB Account Number :
 Property Address : 41035 Sunset Ln Hemet, CA 92544

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 5, 2015.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

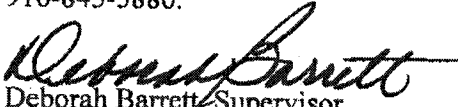
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Timothy M. Tomson, Account Number

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

The amount of the claim for the Franchise Tax Board is \$32,939.60, as of May 5, 2015.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Carolyn Ditlevsen of this department at 916-845-5880.


 Deborah Barrett, Supervisor
 Collection Advisory Team

County Administrative Center- 4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205
(951) 955-3900
(951) 955-3990 - Fax

E-mail: ttc@co.riverside.ca.us
www.countytreasurer.org



COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR

Palm Desert Office
38-686 El Cerrito Road
Palm Desert, CA 92211

Temecula Office
40935 County Center Drive, Suite C
Temecula, CA 92591

July 22, 2015

TOMSON, TIMOTHY N
41035 SUNSET LN
HEMET, CA 92544

Re: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY

Assessment No.: 449300005-1 Item: 342
Situs Address: 41035 Sunset Ln Hemet 92544
Assessee: Tomson, Timothy N
Date Sold: May 5, 2015
Date Deed to Purchaser Recorded: June 18, 2015
Final Date to Submit Claim: June 20, 2016

Dear Sir or Madame:

The property referenced above was declared subject to the Tax Collector's power of sale for non-payment of taxes and later sold. Parties of Interest, as defined in Section 4675 of the California Revenue and Taxation Code (e.g., the last assessee and any lienholders of record), have a right to file a claim for any excess proceeds that remain after the tax liens and the costs of the sale have been satisfied. Our records show that you may be a party of interest, and we are enclosing for your convenience a claim form and a return envelope. Please note that your claim must be filed within one year of the date the deed to the purchaser was recorded (shown above). By law, we cannot accept claims after one year from this recording date. Claims submitted will be evaluated by our legal counsel and awarded in accordance with state law. The submission of a claim merely initiates that review.

The enclosed form is relatively simple and we must stress that most applicants will be able to fill it out without help. However, if you need help, please feel free to contact our office by mail, telephone or in person and we will help you without charge. You may telephone us at (951) 955-3336.

If you prefer to have an agent file your claim for you, or if you should decide to sell your claim (often referred to as "assignment") so that the purchaser of the claim may receive the funds, please advise us and we will send the proper form.

Please note also that the statutory procedures and the County's internal procedures dictate that most claims will not be processed until at least twenty (20) months following the date of recordation of the tax deed.

Sincerely,

DON KENT
TREASURER-TAX COLLECTOR

By Jennifer Pazicni
Deputy

Recording Requested by

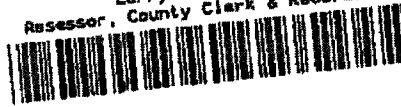
STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2852
Sacramento CA 95812-2952

DOC # 2013-0224919
05/13/2013 09:04A Fee:NC

Page 1 of 1
Recorded in Official Records
County of Riverside
Larry U. Ward
Assessor, County Clerk & Recorder



M
028



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 13113320884

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

Name of Taxpayer(s) : TIM TOMSON

FTB Account Number :

Social Security Number(s) :

Last Known Address : 800 W FLORIDA AVE 111
: HEMET CA 92543-4010

For Taxable Years : 2010,2009,2008

Total Lien Amount * : \$31,008.20

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

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

Dated: 04/28/13

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

FTB 2030 V1 ARCS (REV 03-2011)

**State of California
Franchise Tax Board**

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

TIMOTHY M. TOMSON
800 W FLORIDA AVE. #111
HEMET, CA 92543- 4010

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2008	\$20,261.00	\$5,065.25	\$6,101.25	\$ 0.00	\$ 0.00	\$31,427.50*
2009	\$ 423.00	\$ 100.00	\$ 84.68	\$ 0.00	\$ 60.00	\$ 547.68*
2010	\$ 550.00	\$ 137.50	\$ 94.92	\$182.00	\$ 0.00	\$ 964.42*
2011	\$ 526.00	\$ 266.50	\$ 79.30	\$ 82.00	\$ 36.37	\$ 917.36**
2012	\$ 722.00	\$ 361.00	\$ 70.31	\$ 76.00	\$ 0.00	\$ 1,229.31**
TOTAL	\$22,482.00	\$5,930.25	\$6,430.36	\$340.00	\$ 96.37	\$35,086.34

Total Liened **\$32,939.60***

Total Unliened **\$ 2,146.37****

* Balances reflect the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale May 5, 2015.

** Balances reflect the liabilities not secured by a recorded or filed Notice of State Tax Lien as of the date of this certificate. The current per diem on these liabilities is \$0.17.

The following Notice(s) of State Tax Lien have/has been recorded or filed:

Cert No. 13113-32984 recorded in Riverside County on May 13, 2013, for the tax years 2008, 2009 and 2010 under Instrument No. 2013-0224919.

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

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

Dated: August 10, 2015
(Seal)

FRANCHISE TAX BOARD
of the State of California

By: Carolyn A. Ditlevsen
Carolyn A. Ditlevsen, Specialist

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-340
P. O. BOX 2952
SACRAMENTO CA 95812-2952

August 10, 2015

In reply refer to:
624:CAT: Tomson

COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502-2205

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Sale No. : 449300005-1 ITEM: 342

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 TIMOTHY TOMSON. 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.

Carolyn Ditlevsen
Collection Advisory Team
(916) 845-5880



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-5880

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: August 10, 2015

COUNTY OF RIVERSIDE
TREASURER TAX COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502-2205

Case No.: 449300005-1
Acct. No.:
SSN:
Tax Year(s): 2011 & 2012

Taxpayer's Name and Address:

AMOUNT DUE \$ 2,146.67

TIMOTHY TOMSON
800 W. FLORIDA AVE #111
HEMET, CA 92543-4010

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 TRUSTEE SALE, FILE , ON MAY 5, 2015. 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)845-5880

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

Date: August 10, 2015

COUNTY OF RIVERSIDE
 TREASURER TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502-2205

Case No.: 449300005-1
 Acct. No.:
 SSN:
 Tax Year(s): 2011 & 2012

Taxpayer's Name and Address:

TIMOTHY TOMSON
 800 W. FLORIDA AVE #111
 HEMET, CA 92543-4010

<p>AMOUNT DUE \$ 2,146.67</p>

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)845-5880

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

Date: August 10, 2015

COUNTY OF RIVERSIDE
TREASURER TAX COLLECTOR
PO BOX 12005
RIVERSIDE, CA 92502-2205

Case No.: 449300005-1
Acct. No.:
SSN:
Tax Year(s): 2011 & 2012

L

Taxpayer's Name and Address:

TIMOTHY TOMSON
800 W. FLORIDA AVE #111
HEMET, CA 92543-4010

AMOUNT DUE

\$ 2,146.67

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.

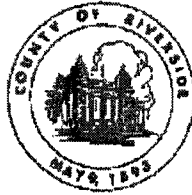
18672. FAILURE TO WITHHOLD, LIABILITY

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 10, 2016

To: State of CA, FTB, Attn: Carolyn Ditlevsen

From: Jennifer Pazicni

Fax: 916-845-3277

Phone: 951 955-3336

Pages: 12

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP203-342)

CC:

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

Carolyn Ditlevsen,

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

Thank you,

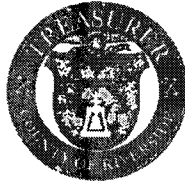
Jennifer Pazicni
Tax Sale Operations
jpazicni@RivCoTTC.org

JON CHRISTENSEN
ASSISTANT TREASURER-TAX COLLECTOR

DEBBIE BASHE
INFORMATION TECHNOLOGY OFFICER

GIOVANE PIZANO
INVESTMENT MANAGER

KIEU NGO
FISCAL MANAGER



DON KENT
TREASURER

MATT JENNINGS
CHIEF DEPUTY TREASURER-TAX COLLECTOR

MELISSA JOHNSON
CHIEF DEPUTY TREASURER-TAX COLLECTOR

ADRIANNA GOMEZ
ADMINISTRATIVE SERVICES MANAGER I

August 10, 2016

State of California, Franchise Tax Board
C/O Collection Advisory Team, MS A-240
PO Box 2952
Sacramento, CA 95812-2952

Re: APN: 449300005-1
TC 203 Item 342
Date of Sale: May 5, 2015

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"/> Copy of Marriage Certificate for Original Note/Payment Book |
| <input type="checkbox"/> Notarized Statement of different/misspelled | <input checked="" type="checkbox"/> Updated Statement of Monies Owed (as of date 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"/> Other - |

Please send in all documents within 30 days (**September 9, 2016**). 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@RivCoTTC.org

COUNTY OF RIVERSIDE, TREASURER-TAX COLLECTOR

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

Pazicni, Jennifer

From: Ditlevsen, Carolyn@FTB <Carolyn.Ditlevsen@ftb.ca.gov>
Sent: Thursday, August 11, 2016 11:42 AM
To: Pazicni, Jennifer
Subject: RE: balance doc riverside cty Tim Tomson.doc

The total amount due is \$37,339.21.

Thanks for checking.

Carolyn

From: Pazicni, Jennifer [<mailto:JPazicni@RivcoTTC.org>]
Sent: Thursday, August 11, 2016 10:01 AM
To: Ditlevsen, Carolyn@FTB
Subject: RE: balance doc riverside cty Tim Tomson.doc

Good Morning-

I was reviewing the attachment that you sent and it states that only \$4,399.61 is due, but is that in addition to the original balance owed of \$32,939.60? Our request for an updated statement is just to confirm that no payments have been made and if there have been, what is the current total amount due? Would you please send me an email verifying the total amount due to the Franchise Tax Board?

Thank you,

Jennifer Pazicni
Riverside County Treasurer-Tax Collector's Office
Tax Sale Operations/Excess Proceeds
951 955-3336
jpazicni@RivCoTTC.org

From: Ditlevsen, Carolyn@FTB [<mailto:Carolyn.Ditlevsen@ftb.ca.gov>]
Sent: Thursday, August 11, 2016 9:47 AM
To: Pazicni, Jennifer
Subject: balance doc riverside cty Tim Tomson.doc

Jennifer,

Attached is the updated balance for Timothy Tomson's Order to Withhold. We do not update our claim balance as we are only entitled to the balance due as of the date of the sale on balances secured by a recorded state tax lien.

Let me know if you need anything further.

Thanks!

Carolyn Ditlevsen
Principal Compliance Representative
Collection Advisory Team
Franchise Tax Board
916-845-5880 (phone)
916-364-2625 (fax)

CONFIDENTIALITY NOTICE: This email from the State of California is for the sole use of the intended recipient and may contain confidential and privileged information. Any unauthorized review or use, including disclosure or distribution, is prohibited. If you are not the intended recipient, please contact the sender and destroy all copies of this email.

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, W/S A-240

P. O. BOX 2952

SACRAMENTO CA 95812-2952

August 11, 2016

In reply refer to:
624:CAT:Tomson

COUNTY OF RIVERSIDE TAX COLLECTOR
ATTN: JENNIFER PAZICNI
4080 LEMON STREET
RIVERSIDE CA 92501

Subject : CLAIM FOR EXCESS PROCEEDS
Parcel No. :
FTB Account No. :
Taxpayer : Timothy Tomson

Pursuant to your request, please be advised that the balance as shown on the Franchise Tax Board's Order to Withhold Personal Income Tax dated August 10, 2015 has changed. The balance now due (as of the date of the sale) is \$4,399.61. 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.

Should you have further questions regarding this matter, please contact the undersigned.

Carolyn A. Ditlevsen, Specialist
Collection Advisory Team
(916) 845-5880

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

RECEIVED

2015 OCT 19 PM 1:34

**RIVERSIDE COUNTY
TREAS-TAX COLLECTOR**

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 203 Item 342 Assessment No.: 449300005-1

Assessee: TOMSON, TIMOTHY N

Situs: 41035 SUNSET LN HEMET 92544

Date Sold: May 5, 2015

Date Deed to Purchaser Recorded: June 18, 2015

Final Date to Submit Claim: June 20, 2016

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ ALL EXCESS 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. 2005-0231485, recorded on 3-18-2005. 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 19th day of OCT., 2015 at RIVERSIDE CA.
County, State

Timothy N. Tomson
Signature of Claimant

Signature of Claimant

TIMOTHY N. TOMSON
Print Name

Print Name

577 S. SAN JULIAN ST. #259
Street Address

Street Address

HDS ANGELES, CA. 90013
City, State, Zip

City, State, Zip

909-572-9604
Phone Number

Phone Number

County Administrative Center- 4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205
(951) 955-3900
(951) 955-3990 - Fax

E-mail: itc@co.riverside.ca.us
www.countytreasurer.org



COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR

Palm Desert Office
38-686 El Cerrito Road
Palm Desert, CA 92211

Temecula Office
40935 County Center Drive, Suite C
Temecula, CA 92591

July 22, 2015

TOMSON, TIMOTHY N
41035 SUNSET LN
HEMET, CA 92544

Re: EXCESS PROCEEDS FROM SALE OF TAX DEFAULTED PROPERTY

Assessment No.: 449300005-1 Item: 342
Situs Address: 41035 Sunset Ln Hemet 92544
Assessee: Tomson, Timothy N
Date Sold: May 5, 2015
Date Deed to Purchaser Recorded: June 18, 2015
Final Date to Submit Claim: June 20, 2016

Dear Sir or Madame:

The property referenced above was declared subject to the Tax Collector's power of sale for non-payment of taxes and later sold. Parties of Interest, as defined in Section 4675 of the California Revenue and Taxation Code (e.g., the last assessee and any lienholders of record), have a right to file a claim for any excess proceeds that remain after the tax liens and the costs of the sale have been satisfied. Our records show that you may be a party of interest, and we are enclosing for your convenience a claim form and a return envelope. Please note that your claim must be filed within one year of the date the deed to the purchaser was recorded (shown above). By law, we cannot accept claims after one year from this recording date. Claims submitted will be evaluated by our legal counsel and awarded in accordance with state law. The submission of a claim merely initiates that review.

The enclosed form is relatively simple and we must stress that most applicants will be able to fill it out without help. However, if you need help, please feel free to contact our office by mail, telephone or in person and we will help you without charge. You may telephone us at (951) 955-3336.

If you prefer to have an agent file your claim for you, or if you should decide to sell your claim (often referred to as "assignment") so that the purchaser of the claim may receive the funds, please advise us and we will send the proper form.

Please note also that the statutory procedures and the County's internal procedures dictate that most claims will not be processed until at least twenty (20) months following the date of recordation of the tax deed.

Sincerely,

DON KENT
TREASURER-TAX COLLECTOR

By Jennifer Pazicni
Deputy

FIRST AMERICAN TITLE COMPANY LOS ANGELES

DOC # 2005-0231485

03/24/2005 08:00A Fee:30.00

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



RECORDING REQUESTED BY:
Red Apple Escrow, Inc.

AND WHEN RECORDED MAIL TO:
AND MAIL TAX STATEMENT TO:

Timothy N. Tomson
41035 Sunset Lane
Hemet, CA 92544

Order No. 1757603-14
Escrow No. 1860-SA
Parcel No. 449-300-005-1

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"This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest, R & T 11911."

TRA-088

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS \$ and CITY \$ 0
_____ computed on full value of property conveyed, or
_____ computed on full value less liens or encumbrances remaining at the time of sale.
_____ unincorporated area: _____ Hemet, and



FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Timothy N. Tomson, an unmarried man as his sole and separate property
hereby GRANTS to

Timothy N. Tomson, an unmarried man

the following described real property in the County of ^{Riverside} Los Angeles, State of California:

See attached for Legal Description

Date March 16, 2005

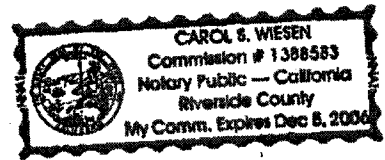
Buyer's Signature
Timothy N. Tomson
Timothy N. Tomson

STATE OF CALIFORNIA
COUNTY OF Riverside S.S.

On March 18, 2005, before me, Carol S. Wiesen
personally appeared Timothy N. Tomson 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 S. Wiesen



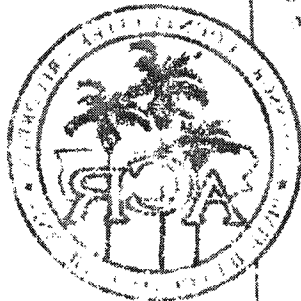
Title Order Number:
File Number: 1757603

Exhibit "A"

Real property in the unincorporated area of the County of Riverside, State of California, described as follows:

LOT 12 OF STARK'S SUBDIVISION, AS SHOWN BY MAP ON FILE IN BOOK 32 PAGE 2 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

APN: 449-300-005-1



BY ORDER OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, CALIFORNIA

I, _____, County Clerk, do hereby certify that the foregoing is a true and correct copy of the original as the same appears in the records of the County of Riverside, California.

[Signature]

County Clerk

DOC # 2008-0279351
05/22/2008 08:00A Fee:20.00
Page 1 of 1

Recorded in Official Records
County of Riverside
Larry U. Ward
Assessor, County Clerk & Recorder



When Recorded Mail To:
TIMOTHY N TOMSON
41035 SUNSET LANE
HEMET, California 92544

Recording Requested By:
Sushil Sonavane
Mortgage Service Center
4001 Leadenhall Road, MS SV03
Mt. Laurel, New Jersey USA 08054-5452

Please Send Conformed Copy To:
US Recordings
2025 Country Drive
St. Paul, MN 55117

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026

Substitution of Trustee and Full Reconveyance

Date: May 16, 2008
MIN: 100020070779944039
MERS Phone: 1-888-679-6377

Loan#: 7077994403
Invoice#: E1053982

WHEREAS TIMOTHY N TOMSON was the original Trustor, FIRST AMERICAN TITLE the original Trustee, and MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC (MERS) as nominee for MERRILL LYNCH CREDIT CORPORATION the original Beneficiary, under that certain Deed of Trust Dated March 18, 2005 and filed for record March 24, 2005 as Document Number 2005-0231486 for Loan Amount of 161000.00 of the Official Records of Riverside County, California.

WHEREAS the undersigned Beneficiary desires to substitute a new Trustee in place and instead of FIRST AMERICAN TITLE, now therefore, the undersigned hereby substitutes MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC (MERS) as nominee for MERRILL LYNCH CREDIT CORPORATION as Trustee under said Deed of Trust and does hereby reconvey, without warranty, to the person legally entitled thereto, the Estate now held by him/her thereunder.

STATE OF Minnesota)
COUNTY Ramsey) SS

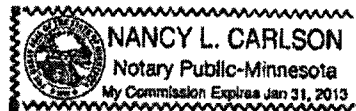
MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC (MERS) as nominee for MERRILL LYNCH CREDIT CORPORATION

By

Chris Frank, Assistant Secretary

The foregoing instrument was executed and acknowledged before me this date, May 16, 2008 by, Chris Frank, Assistant Secretary, of MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC (MERS) as nominee for MERRILL LYNCH CREDIT CORPORATION, a corporation under the laws of New Jersey on behalf of the corporation.

Nancy L. Carlson, Notary Public
My Commission Expires: January 31, 2013



U45348464-03GR01

SUB/TRST/RECONV

US Recordings