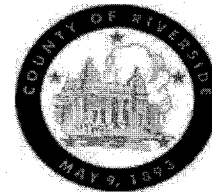


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM  
3.1  
(ID # 3389)

**MEETING DATE:**  
Tuesday, January 24, 2017

**FROM :** ASSESSOR-COUNTY-CLERK-RECORDER:

**SUBJECT:** ASSESSOR- COUNTY CLERK- RECORDER: Claim for Refund of Tax Payments for Assessor's Parcel Number 504-173-008-6

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

1. Deny the Claim for Refund submitted by Martin Seltzer; and
2. Direct the Clerk of the Board to issue a letter denying the claims with the specified language identified below.

**ACTION:** Policy

  
Peter Aldana 1/18/2017

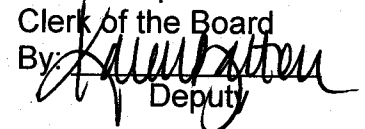
<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ N/A	\$ N/A	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ N/A	\$ N/A	\$ 0	\$ 0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	16/17

**C.E.O. RECOMMENDATION:**

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Washington and Ashley  
Nays: None  
Absent: Tavaglione  
Date: January 24, 2017  
xc: ACR, COB

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

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

**BACKGROUND:**

**Summary**

**I. INTRODUCTION**

Taxpayer, Mr. Martin Seltzer, submitted a Claim for Refund of Tax Payments to the Riverside County Clerk of the Board on October 20, 2016. In the claim he disputes the assessed value of a home located at 951 Via Olivera, in Palm Springs for tax years 2012 thru 2015. The property is identified as assessor's parcel number 504-173-008-6. The Assessor reassessed the property each year between 2012 and 2015 due to the declining land values and reduced the assessment value for each year below the factored base year value.

The Claim for Refund is improper because Mr. Seltzer failed to exhaust administrative remedies when he did not file assessment appeal applications to challenge the assessments of 2012 thru 2015 before the local Assessment Appeals Board ("AAB"), a necessary precursor to any challenge. The Claim for Refund of property taxes paid for 2012, 2013, 2014, and 2015 must be denied based on the failure to exhaust administrative remedies.

**II. ANALYSIS**

**A. The Claim for Refund for Tax Years 2012 thru 2015 is untimely**

In order to challenge a property assessment the taxpayer must file an application for reassessment. To be considered valid the application must be filed with the Clerk of the Board during the appropriate filing period. An application which is not filed within the appropriate filing period must be rejected as untimely, and in such circumstances, an appeal board has no jurisdiction or authority over the matter except to deny the application for untimeliness.

Assessment appeal filing periods are established by statute and vary according to the type of assessment under appeal. The time period for filing an application for the regular period, a challenge to the year's assessment, is set forth in Revenue & Taxation Code §1603. The application shall be filed between July 2 and November 30 of the lien year at issue. (Rev. & Tax. §1603.)

Mr. Seltzer has not filed any applications for reassessment for tax years 2012 thru 2015, therefore the claims are untimely.

**B. Mr. Seltzer Failed to Exhaust Administrative Remedies.**

"[A] taxpayer seeking relief from an erroneous assessment of ad valorem property tax must exhaust available administrative remedies..." *Stenocord Corp. v. City etc. of San Francisco*, 2 Cal. 3d 984, 987 (1970) ("*Stenocord*"). The administrative remedy that must be exhausted to recover taxes resulting from an assessment for a given year is a timely assessment appeal before the local AAB. (Rev. & Tax. §1601, et seq.)

Mr. Seltzer did not seek relief before the local AAB for tax years 2012 thru 2015. Rather, the Claim for Refund attempts to circumvent the requirement to exhaust administrative remedies before the local AAB. The Claim for Refund for tax years 2012 thru 2015 must be denied.

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

**III. CONCLUSION**

After reviewing the claims for refund and the Assessor's records, the Assessor's office recommends the claims be denied. The Assessor's office recommends the following language be incorporated into the denial letter, to be sent out by the Clerk of the Board:

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on October 27, 2016.

Your claim(s) was reviewed by the ASSESSOR. Based on the documentation you submitted, the ASSESSOR has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective January 24, 2017.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Assessor recommends this language be utilized in the denial, based upon the California Supreme Court case of *Steinhart v. County of Los Angeles* (2010) 47 Cal.4th 1298.

**Impact on Citizens and Businesses**

N/A

**SUPPLEMENTAL:**

**Additional Fiscal Information**

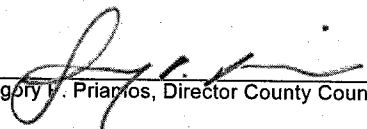
N/A

**Contract History and Price Reasonableness**

N/A

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

**A. Claim for Refund of Tax Payments filed by Martin Seltzer**

  
\_\_\_\_\_  
Gregory V. Priamos, Director County Counsel 1/18/2017



COUNTY OF RIVERSIDE  
CLAIM FOR REFUND OF TAX PAYMENT(S)

Reset Form

Claimant's Name: First: MARTIN Last: SELTZER  
Mailing Address: 951 W. Via Olivera City: Palm Springs  
State: CA Zip: 92262 Contact No.: (760) 864-1727

Assessor's Parcel Number: 504-173-008-6  
Property Address: 951 W. Via Olivera City: Palm Springs Zip: 92262

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20 15</u>	12/01/2015	\$4,290.00	\$	\$4,290.00
<u>20 14</u>	12/01/2014	\$2,111.00	\$	\$2,111.00
<u>20 13</u>	12/01/2013	\$990.00	\$	\$990.00
<u>20 12</u>	12/01/2012	\$720.00	\$	\$720.00
<u>20</u>		\$	\$	\$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):  
Please See Attachment

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim, that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 10/25/2016 Signature: *Meltzer* Title: Owner/Payer

RECEIVED  
COUNTY OF RIVERSIDE  
CLERK'S DIVISION  
OCT 27 AM 11 20

**ATTACHMENT TO CLAIM FOR REFUND OF TAX PAYMENTS**

**Date of Refund Claim: 10/26/16**

**Claimant's Name: Martin Seltzer**

**APN: 504-173-008-6**

**Subject Property: 951 W. Via Olivera, Palm Springs, CA 92262**

I request a refund based on the excessive assessments imposed on my real property at 951 W. Via Olivera. The Assessor has already acknowledged prior actual assessed values were excessive, since it has reduced my FY2016-2017 assessed value to \$1,200,000 pursuant to Proposition 8.

**Note:** Under separate cover, I have recently appealed the \$1,200,000 valuation and seek an assessed value of \$1,050,000 for FY2016-2017.

I believe the Assessor over-assessed my property as follows (limited to four years pursuant to Revenue and Taxation Code Section 5097):

<b>Fiscal Year</b>	<b>Actual Assessed Value</b>	<b>Proper Assessed Value</b>	<b>Difference</b>
2015-2016	\$1,479,000	\$1,050,000	\$429,000
2014-2015	\$1,111,000	\$900,000	\$211,100
2013-2014	\$899,000	\$800,000	\$99,000
2012-2013	\$872,000	\$800,000	\$72,000

**Calculations:** The proper assessed value was computed by using the FY 2016-2017 assessment of \$1,200,000 and reversing the progression to determine the valuations. Also, with respect to the amount of the refund, I identified the difference between the actual assessed value and my calculated proper assessed value ... and multiplied that difference by 1%.

**Confirming:** The Assessor determined my home's value increased by 70% from 2012 to 2015 (from \$872,000 to \$1,479,000). Simply stated, I wish that were the case but in that brief time period, it's not conceivable.

**Update:** The Assessor has acknowledged this fact by already reducing my 2016 Assessed Value. Therefore, I ask the County to refund the amount of taxes paid due to the excessive assessments.

For your review, enclosed find Proof of Tax Payments. The conclusion that the taxes were paid is further evidenced by the fact that I am not delinquent in my property taxes.



**RIVERSIDE COUNTY SECURED PROPERTY TAX BILL**

For Fiscal Year July 1, 2012 through June 30, 2013

Offices in Riverside, Palm Springs and Temecula

To send us an e-mail, visit our Website: [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

**IMPORTANT INFORMATION ON REVERSE SIDE**

DON KENT, TREASURER 1079654  
 4080 Lemon St (1st Floor) Riverside, California  
 (P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900

or, from area codes 951 and 760 only  
 toll free: 1 (877) RIVCOTX (748-2689)

Property Data 504173008-6 LOT 27 MB 020/084 PIEMONTE ESTATES

Address 951 VIA OLIVERA PALM SPRINGS 92262  
 Owner: JANUARY 1, 2012 SELTZER, MARTIN TR & CAROLYN TR

SELTZER, MARTIN TR & CAROLYN TR  
 140 BATTERY ST  
 SAN FRANCISCO, CA 94111-4903

1 COPY

0 09/18/2012  
 All questions about ownership, values or  
 exemptions must be directed to the  
 Riverside County Assessor at (951) 955-6200.

ASSESSMENT NUMBER	
504173008-6	
Tax Rate Area	Bill Number
011-003	000337998

Tax bill requested by \_\_\_\_\_ Loan Identification \_\_\_\_\_ Multiple Bills \_\_\_\_\_

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT
1% TAX LIMIT PER PROP 13	8650.00
PALM SPRINGS UNIT B & I 1992-A	808.86
DESERT COMMUNITY COLLEGE	172.55
DESERT WATER AGENCY	865.00
FLD CNTL STORMWATER/CLEANWATER	3.62
CSA 152-PLM SPRINGS STORMWATER	9.50
COACHELLA VALLEY MOSQUITO & RIPA	3.06

**UNPAID PRIOR-YEAR TAXES**  
 (See Item #5 on reverse)  
 NONE

LAND	262,000
STRUCTURES	610,000
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	872,000
EXEMPTIONS	HOX 7,000
NET VALUE	865,000
TAX RATE PER \$100 VALUE	1.21346
TAXES	\$10,496.42
Special Assessments & Fixed Charges	\$16.18
TOTAL AMOUNT	\$10,512.60
If over \$50,000, see Item #1 on reverse	

Add 10% penalty after 12/10/2012	\$5,256.30	Add 10% penalty plus cost after 04/10/2013	\$5,256.30
----------------------------------	------------	--	------------

**PLEASE KEEP TOP PORTION FOR YOUR RECORDS**  
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

**1. METHOD OF PAYMENT:** Taxpayers can obtain property-tax information on our website: [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

Payments can be made:

- On-line: Log on to [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com) to pay by credit card or e-check
- By telephone: Telephone the Treasurer's office at (951) 955-3900 and listen to selection #1 - "Payment by Credit Card"

Most major credit cards accepted. A convenience fee will be added for all credit card payments.

If the phone or website are unavailable, you are still responsible to make timely payment to avoid the addition of penalties. Payments made in person must be received in our office prior to 5:00 p.m. of the due date to be processed as a timely payment.

By mail: **PLEASE DO NOT MAIL CASH** (currency or coins). Please make checks or money orders payable to: **DON KENI, RIVERSIDE COUNTY, TREASURER**. Please include the assessment number on your check. You can buy money orders at your local U.S. Post Office, Wal-Mart, Western Union or other providers of money orders.

Remittances (including electronic-checks) must be payable in U.S. dollars and drawn on a U.S. bank; otherwise, the payment will be returned and applicable penalties and fees will attach. A charge will be added to the amount owing for any check returned by the bank. **WE DO NOT** hold postdated checks - all checks received will be processed.

Note: If the amount due on each installment is \$25,000 or greater, the payment **MUST** be sent electronically. Please refer to the electronic-payment instructions included with this tax bill or visit our website: [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

**2. PROPERTY OWNER'S RESPONSIBILITIES:** Property owners are responsible for ensuring that their taxes are paid. **FAILURE TO OBTAIN A TAX BILL DOES NOT RELIEVE THE LIABILITY TO PAY THE TAX NOR ANY PENALTIES. MAKE SURE THIS BILL IS FOR THE CORRECT PROPERTY;** payments on the wrong properties cannot be refunded.

Tax bills are mailed to the address on the Assessor's records. **YOU MUST NOTIFY THE ASSESSOR OF CHANGES OF ADDRESS.**

Change of address forms may be obtained from any office of the County Assessor, by telephoning (951) 955-6200 or (800) 746-1544; or on-line at [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

If this bill is for a mobilehome or a water-distribution assessment, sale, removal or disposal of this property after the lien date does not relieve the assessee of the tax liability. (Please also read item #6).

For all other properties, if this property has been sold, please forward this bill to the new owner or return it to the Tax Collector's office with the new owner's name and address.

**3. OWNERSHIP, PROPERTY DATA, VALUES AND EXEMPTIONS:** were determined by the County Assessor as of 12:01 A.M. on the lien-date printed after "Owner" on the front of this bill. Questions about these items should be directed to the County Assessor, P.O. Box 12004, Riverside, CA 92502-2204, by telephoning (951) 955-6200 or (800) 746-1544; or at [riversidetaxinfo.com](http://riversidetaxinfo.com)

Exemptions: **HOX - Homeowner's; VET - Veteran's; OEX - other exemptions.**

(To qualify for a Homeowner's Exemption, the property must have been owner-occupied as of 12:01 A.M. on January 1, 2012. If a Homeowner's Exemption is shown but you did not own the property or occupy it on January 1, 2012, please write to the County Assessor, P.O. Box 12004, Riverside, CA 92502-2204 by December 10, 2012 to cancel the exemption in time to avoid penalties and interest).

**4. TAX AMOUNTS:** The "Tax Rate per \$100 Value" is the sum of the 1% tax limit (established by Proposition 13 in 1978) and any voter-approved bonded indebtedness rates of the taxing agencies listed (without an "@" in the "Charges Levied by Taxing Agencies" box. Agency assessments (marked with an "@" ) fall into two categories:

- (1) Ad Valorem Special Assessments: These rates apply to specific value types (for example, land only; or land and structures, etc.) and are not included in the tax rate described above
- (2) Fixed Charge Benefit Assessments are flat-fee charges and are placed on the tax bill at the direction and by the authority of the taxing agencies listed.

Any questions about a particular charge should be directed to the agency shown. (The County Treasurer and the Auditor-Controller are not involved in determining these amounts). The phone number is provided on the front of the tax bill.

**THE TAX COLLECTOR CANNOT CHANGE ANY AMOUNT ON THIS BILL.**

**5. INSTALLMENT DUE-DATES AND DELINQUENT-DATES:** The 1<sup>st</sup> installment payment is due November 1 and the 2<sup>nd</sup> installment payment is due February 1. **EACH INSTALLMENT'S PAYMENT MUST BE POSTMARKED ON OR BEFORE ITS DELINQUENT DATE SHOWN ON THE FRONT OF THIS BILL.** (If the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day).

If this bill is not paid by June 30<sup>th</sup> a redemption fee will be added and redemption penalties will accrue at the rate of 1.5 % per month on the unpaid taxes.

**6. UNPAID PRIOR-YEAR TAXES:** The amount due shown on this bill does not include any prior-year delinquencies, please contact this office for the amount due.

**A. A NUMBER** (in this format: "xxxx-xxxxxxx-xxxx") in this box means that this property has been tax-defaulted. If not redeemed within 5 years or if an installment payment plan is not started and kept current, the property will be subject to the Tax Collector's Power of Sale and may be sold at a public auction.

**B. The phrase "DELINQUENCY EXISTS" in this box means that there are unpaid prior-year taxes on this property-interest, mobilehome or water-distribution assessment.** If the taxes remain unpaid after the delinquent date, a certificate of lien will be recorded against the owner of record on the lien-date. (Note: The lien may affect your credit-rating). Additional penalties will also accrue at the rate required by law. Other enforcement actions may include:

- 1. seizure or sale of personal property, improvements or possessory interest
- 2. a suit for the amount due.
- 3. a collection charge.

**7. ASSESSMENT APPEALS:** If you disagree with the assessed value shown on this bill, please contact the local Riverside County Assessor's Office.

Regular Assessment: You have the right to file an application for a reduction of the assessed values with the county Assessor Appeals Board from July 2 through November 30 for real property on the local roll.

Escape Assessment: You have the right to file an application for a reduction of the assessed values within 60 days from the date of mailing printed on this bill or the postmark thereof, whichever is later.

Application for Changed Assessment forms may be obtained from the Clerk of the Assessment Appeals Board, 4080 Lemon St., 1<sup>st</sup> Floor, Window 1, Riverside, CA 92501; mailing address: Clerk of Board, P.O. Box 1628, Riverside, CA 92502-1628; or by telephone at (951) 955-1060. The application is also available on the Clerk of the Board's website at: [www.rivcocohb.com](http://www.rivcocohb.com)

The Assessment Appeals Boards have no jurisdiction to grant or deny exemptions or to change fixed charges or special assessments on your tax bill.

If this tax bill is not paid by its delinquent date, you will be subject to the delinquent charges, regardless of whether your assessment is subsequently reduced.

**8. PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND OR DISABLED PERSONS:** The state budget does not include funding for the Gonsales-Deakinian-Perris Senior Citizens Property Tax Assistance Law. Therefore, the Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program Instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to [ftb.ca.gov](http://ftb.ca.gov) and search for HRA.

**PROPERLY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND OR DISABLED PERSONS:** Chapter 4, Statutes of 2009, suspended the Senior Citizens Property Tax Deferral Program effective February 20, 2009. As a result of the program suspension, the State Controller no longer may accept applications for property tax postponement.

For the most current information on the Property Tax Postponement program, please visit the Controller's website at [sco.ca.gov](http://sco.ca.gov) (public services) or at (800) 952-5661.

**9. SCHEDULE OF FEES AVAILABLE AT OUR WEBSITE:** [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

SITESCOPE, INC.

dba SITE FOR SORE EYES #509

1,752.10<sup>7118</sup>

1010 1st Republic Ch 504173008-6

L COPY

1,752.10

SITESCOPE, INC.

12/07/2012

Don Kent

dba SITE FOR SORE EYES #518

1,752.10<sup>10987</sup>

1010 1st Republic Ch 504173008-6

1,752.10

E07210/39298 (2/12) 622959

SITESCOPE, INC.

12/07/2012

Don Kent

dba SITE FOR SORE EYES #519

1,752.10<sup>7229</sup>

1010 1st Republic 504173008-6

1,752.10



SITESCOPE, INC.

dba SITE FOR SORE EYES #509

7311

04/08/2013

Don Kent

*6050 licenses, permits & Taxes 1,752.10*

1010 1st Republic Ch 504173008-6

1,752.10

SITESCOPE, INC.

dba SITE FOR SORE EYES #518

11246

04/08/2013

Don Kent

1,752.10

1010 1st Republic Ch 504173008-6

1,752.10

SITESCOPE, INC.

dba SITE FOR SORE EYES #519

7608

04/08/2013

Don Kent

1,752.10

**ASTORIA**  
**BANK** 

MORTGAGE SERVICING  
1 Corporate Drive  
Suite 360  
Lake Zurich, IL 60047-8945  
877.849.9242  
www.astoriabank.com

September 12, 2016

Carol Seltzer  
951 W. Via Olivera  
Palm Springs CA 92262-

MS1290

L COPY

RE: Loan Number: 5100151991

Dear Carol Seltzer :

As requested, we have enclosed the following document(s):

Payment History 09/2014-Current

If you have any questions, please call us at 1-877-849-9242.

Sincerely,

Customer Service Department

Enclosure(s)

QC302/CFN



MORTGAGE SERVICES  
 1 CORPORATE DRIVE  
 LAKE ZURICH IL 60047

REQ BY CFN

CUSTOMER ACCOUNT ACTIVITY STATEMENT

DATE 09/15/16  
 PAGE 1

CAROL SELTZER

951 W. VIA OLIVERA  
 PALM SPRINGS CA 92262

LOAN NUMBER: 5100151991

\*\*\*\*\*

----- CURRENT ACCOUNT INFORMATION -----					
DATE	TOTAL	PRINCIPAL	LOAN	CURRENT	
PAYMENT	PAYMENT	& INTEREST	INTEREST	PRINCIPAL	ESCROW
DUE	AMOUNT	PAYMENT	RATE	BALANCE	BALANCE
09-01-16	4,854.28	2,647.80	3.50000	469,501.81	3,161.46
2ND MORTGAGE:			0.00 0.00000	0.00	

\*\*\*\*\*

ACTIVITY FOR PERIOD 09/01/14 - 09/14/16						
PROCESS	DUE	TRANSACTION	TRANSACTION			EFFECTIVE DATE
DATE	DATE	CODE	DESCRIPTION			OF TRANSACTION
-----						
TRANSACTION	PRIN. PAID/	ESCROW PAID/		----- OTHER -----		
AMOUNT	BALANCE	INTEREST	BALANCE	AMOUNT	CODE/DESCRIPTION	
-----						
08-15-16	08-16	172	PAYMENT			
4,854.28	1,274.70	1,373.10	2206.48			
	469,501.81		3161.46		NEW PRINCIPAL/ESCROW BALANCES	
07-15-16	07-16	168	REPAY OF ESCROW			
0.00	0.00	0.00	1251.50-	1,251.50	ADVANCE REPAYMENT	
07-15-16	07-16	172	PAYMENT			
4,854.28	1,270.99	1,376.81	2206.48			
	470,776.51		954.98		NEW PRINCIPAL/ESCROW BALANCES	
06-15-16	06-16	168	REPAY OF ESCROW			
0.00	0.00	0.00	2206.48-	2,206.48	ADVANCE REPAYMENT	
06-15-16	06-16	172	PAYMENT			
4,854.28	1,267.30	1,380.50	2206.48			
	472,047.50		1251.50-		NEW PRINCIPAL/ESCROW BALANCES	
05-16-16	05-16	168	REPAY OF ESCROW			
0.00	0.00	0.00	2206.48-	2,206.48	ADVANCE REPAYMENT	
05-16-16	05-16	172	PAYMENT			
4,854.28	1,263.61	1,384.19	2206.48			
	473,314.80		3457.98-		NEW PRINCIPAL/ESCROW BALANCES	
04-15-16	04-16	168	REPAY OF ESCROW			
0.00	0.00	0.00	2446.41-	2,446.41	ADVANCE REPAYMENT	
04-15-16	04-16	172	PAYMENT			
5,094.21	1,259.94	1,387.86	2446.41			
	474,578.41		5664.46-		NEW PRINCIPAL/ESCROW BALANCES	

MORTGAGE SERVICES  
1 CORPORATE DRIVE  
LAKE ZURICH IL 60047

CUSTOMER ACCOUNT ACTIVITY STATEMENT

DATE 09/15/16

REQ BY CFN

PAGE 2

CAROL SELTZER  
LOAN NUMBER: 5100151991

PROCESS DATE	DUE DATE	ACTIVITY FOR PERIOD TRANSACTION CODE	PERIOD 09/01/14 - 09/14/16	TRANSACTION DESCRIPTION	EFFECTIVE DATE OF TRANSACTION	
		TRANSACTION AMOUNT	PRIN. PAID/ BALANCE	INTEREST	ESCROW PAID/ BALANCE	OTHER- AMOUNT CODE/DESCRIPTION
03-16-16	03-16	168	REPAY OF ESCROW ADVANCE	0.00	2446.41-	2,446.41 ADVANCE REPAYMENT
		0.00	0.00	0.00		
03-16-16	03-16	172	PAYMENT	1,391.53	2446.41	
		5,094.21	1,256.27		8110.87-	NEW PRINCIPAL/ESCROW BALANCES
			475,838.35			
03-14-16	03-16	161	ESCROW ADVANCE	0.00	8919.97	
		8,919.97	0.00	0.00		
03-14-16	03-16	312	COUNTY TAX	0.00	8919.97-	
		8,919.97-	0.00	0.00	10557.28-	NEW PRINCIPAL/ESCROW BALANCES
02-16-16	02-16	168	REPAY OF ESCROW ADVANCE	0.00	2446.41-	2,446.41 ADVANCE REPAYMENT
		0.00	0.00	0.00		
02-16-16	02-16	172	PAYMENT	1,395.18	2446.41	
		5,094.21	1,252.62		1637.31-	NEW PRINCIPAL/ESCROW BALANCES
			477,094.62			
01-14-16	01-16	168	REPAY OF ESCROW ADVANCE	0.00	2824.36-	2,824.36 ADVANCE REPAYMENT
		0.00	0.00	0.00		
01-14-16	01-16	172	PAYMENT	1,398.82	2824.36	
		5,472.16	1,248.98		4083.72-	NEW PRINCIPAL/ESCROW BALANCES
			478,347.24			
12-16-15	12-15	168	REPAY OF ESCROW ADVANCE	0.00	2824.36-	2,824.36 ADVANCE REPAYMENT
		0.00	0.00	0.00		
12-16-15	12-15	172	PAYMENT	1,402.45	2824.36	
		5,472.16	1,245.35		6908.08-	NEW PRINCIPAL/ESCROW BALANCES
			479,596.22			
11-12-15	11-15	168	REPAY OF ESCROW ADVANCE	0.00	2824.36-	2,824.36 ADVANCE REPAYMENT
		0.00	0.00	0.00		
11-12-15	11-15	172	PAYMENT	1,406.08	2824.36	
		5,472.16	1,241.72		9732.44-	NEW PRINCIPAL/ESCROW BALANCES
			480,841.57			
11-09-15	11-15	161	ESCROW ADVANCE	0.00	8919.97	
		8,919.97	0.00	0.00		
11-09-15	11-15	312	COUNTY TAX	0.00	8919.97-	
		8,919.97-	0.00	0.00	12556.80-	NEW PRINCIPAL/ESCROW BALANCES
10-16-15	10-15	168	REPAY OF ESCROW ADVANCE	0.00	2824.36-	2,824.36 ADVANCE REPAYMENT
		0.00	0.00	0.00		

MORTGAGE SERVICES  
 1 CORPORATE DRIVE  
 LAKE ZURICH IL 60047

REQ BY CFN

CUSTOMER ACCOUNT ACTIVITY STATEMENT

DATE 09/15/16

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CAROL SELTZER  
 LOAN NUMBER: 5100151991

ACTIVITY FOR PERIOD 09/01/14 - 09/14/16						
PROCESS DATE	DUE DATE	TRANSACTION CODE	TRANSACTION DESCRIPTION	TRANSACTION AMOUNT	OTHER CODE/DESCRIPTION	EFFECTIVE DATE OF TRANSACTION
10-16-15	10-15	172	PAYMENT	5,472.16		
				1,238.11		
				1,409.69		
				2824.36		
				482,083.29		
				3636.83-	NEW PRINCIPAL/ESCROW BALANCES	
09-14-15	09-15	168	REPAY OF ESCROW ADVANCE	0.00		
				0.00		
				0.00		
				2824.36-	2,824.36 ADVANCE REPAYMENT	
09-14-15	09-15	172	PAYMENT	5,472.16		
				1,234.51		
				1,413.29		
				2824.36		
				483,321.40		
				6461.19-	NEW PRINCIPAL/ESCROW BALANCES	
08-14-15	08-15	168	REPAY OF ESCROW ADVANCE	0.00		
				0.00		
				0.00		
				2824.36-	2,824.36 ADVANCE REPAYMENT	
08-14-15	08-15	172	PAYMENT	5,472.16		
				1,230.92		
				1,416.88		
				2824.36		
				484,555.91		
				9285.55-	NEW PRINCIPAL/ESCROW BALANCES	
07-16-15	07-15	168	REPAY OF ESCROW ADVANCE	0.00		
				0.00		
				0.00		
				2824.36-	2,824.36 ADVANCE REPAYMENT	
07-16-15	07-15	172	PAYMENT	5,472.16		
				1,227.34		
				1,420.46		
				2824.36		
				485,786.83		
				12109.91-	NEW PRINCIPAL/ESCROW BALANCES	
06-15-15	06-15	172	PAYMENT	2,647.80		
				1,223.77		
				1,424.03		
				0.00		
				487,014.17		
					NEW PRINCIPAL/ESCROW BALANCES	
05-15-15	06-15	161	ESCROW ADVANCE	14,934.27		
				0.00		
				0.00		
				14934.27		
05-15-15	03-15	328	TAX PENALTY	715.69-		
				0.00		
				0.00		
				715.69-		
				14934.27-	NEW PRINCIPAL/ESCROW BALANCES	
05-15-15	11-14	328	TAX PENALTY	677.06-		
				0.00		
				0.00		
				677.06-		
				14218.58-	NEW PRINCIPAL/ESCROW BALANCES	
05-15-15	03-15	312	COUNTY TAX	6,770.76-		
				0.00		
				0.00		
				6770.76-		
				13541.52-	NEW PRINCIPAL/ESCROW BALANCES	
05-15-15	11-14	312	COUNTY TAX	6,770.76-		
				0.00		
				0.00		
				6770.76-		
				6770.76-	NEW PRINCIPAL/ESCROW BALANCES	
05-15-15	05-15	172	PAYMENT	2,647.80		
				1,220.21		
				1,427.59		
				0.00		
				488,237.94		
					NEW PRINCIPAL/ESCROW BALANCES	

MORTGAGE SERVICES  
 1 CORPORATE DRIVE  
 LAKE ZURICH IL 60047

CUSTOMER ACCOUNT ACTIVITY STATEMENT

DATE 09/15/16  
 PAGE 4

REQ BY CFN

CAROL SELTZER  
 LOAN NUMBER: 5100151991

ACTIVITY FOR PERIOD 09/01/14 - 09/14/16						
PROCESS DATE	DUE DATE	TRANSACTION CODE	TRANSACTION DESCRIPTION	EFFECTIVE DATE OF TRANSACTION		
TRANSACTION AMOUNT	PRIN. BALANCE	PAID/ INTEREST	ESCROW PAID/ BALANCE	OTHER AMOUNT CODE/DESCRIPTION		
04-15-15	04-15	172	PAYMENT			
2,647.80	1,216.66	1,431.14	0.00			
	489,458.15					NEW PRINCIPAL/ESCROW BALANCES
03-13-15	03-15	172	PAYMENT			
2,647.80	1,213.13	1,434.67	0.00			
	490,674.81					NEW PRINCIPAL/ESCROW BALANCES
02-13-15	02-15	172	PAYMENT			
2,647.80	1,209.60	1,438.20	0.00			
	491,887.94					NEW PRINCIPAL/ESCROW BALANCES
01-16-15	01-15	172	PAYMENT			
2,647.80	1,206.08	1,441.72	0.00			
	493,097.54					NEW PRINCIPAL/ESCROW BALANCES
12-17-14	12-14	173	PAYMENT			
2,647.80	1,202.57	1,445.23	0.00			
	494,303.62					NEW PRINCIPAL/ESCROW BALANCES
12-16-14	12-14	152	LATE CHARGE ASSESSMENT			
0.00	0.00	0.00	0.00			132.39-1 LATE CHARGE
11-14-14	11-14	173	PAYMENT			
2,647.80	1,199.08	1,448.72	0.00			
	495,506.19					NEW PRINCIPAL/ESCROW BALANCES
10-16-14	10-14	173	PAYMENT			
2,647.80	1,195.59	1,452.21	0.00			
	496,705.27					NEW PRINCIPAL/ESCROW BALANCES
09-16-14	09-14	173	PAYMENT			
2,647.80	1,192.11	1,455.69	0.00			
	497,900.86					NEW PRINCIPAL/ESCROW BALANCES





January 31, 2017

OFFICE OF  
CLERK OF THE BOARD OF SUPERVISORS  
DIVISION OF ASSESSMENT APPEALS  
1<sup>st</sup> FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1628  
RIVERSIDE, CA 92502-1628  
Office: (951) 955-9688  
FAX: (951) 955-1409

KECIA HARPER-IHEM  
CLERK OF THE BOARD

AGNES KODA  
DEPUTY CLERK OF THE BOARD

MARTIN SELTZER  
951 W. VIA OLIVERA  
PALM SPRINGS, CA 92262

Assessor's Parcel No: 504-173-008-6

Dear MARTIN SELTZER:

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on October 27, 2016.

Your claim(s) was reviewed by the ASSESSOR. Based on the documentation you submitted, the ASSESSOR has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective January 24, 2017.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Sincerely,  
**Agnes Koda**  
Agnes Koda  
Deputy Clerk of the Board

cc: Assessor and County Counsel