

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



**ITEM: 19.2
(ID # 3335)**

MEETING DATE:

Tuesday, September 29, 2020

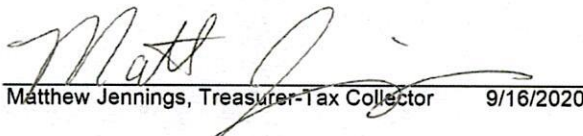
FROM: TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 203, Item 509. Last assessed to: Andrew Dean, a married man, as his sole and separate property, District 4. [\$25,582-Fund 65595 Excess Proceeds from Tax Sale 100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 639192030-9;
2. Approve the claim from Global Discoveries, Ltd., assignee for Andrew Dean for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 639192030-9;
3. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$8,614.57 and Global Discoveries, Ltd., assignee for Andrew Dean in the amount of \$16,968.16, 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.

ACTION: Policy


Matthew Jennings, Treasurer-Tax Collector 9/16/2020

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: September 29, 2020
xc: Treasurer, Auditor

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 25,582	\$ 0	\$ 25,582	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment: No	
			For Fiscal Year:	20/21

C.E.O. RECOMMENDATION: Approve

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 Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

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

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded November 14, 2013 as Instrument No. 2013-0539836, a Notice of State Tax Lien recorded January 12, 2015 as Instrument No. 2015-0011593 and an Order to Withhold Personal Income Tax dated August 19, 2015.
2. Claim from Global Discoveries, Ltd., assignee for Andrew Dean based on an Assignment of Right to Collect Excess Proceeds dated June 10, 2015, and a Quitclaim Deed recorded January 30, 2008 as Instrument No. 2008-0045760.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California, Franchise Tax Board be awarded excess proceeds in the amount of \$8,614.57 and Global Discoveries, Ltd., assignee for Andrew Dean be awarded excess proceeds in the amount of \$16,968.16. 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 will be released to the lien holder and last assessee of the property.

ATTACHMENTS (if any, in this order):

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

ATTACHMENT A. Claim FTB

ATTACHMENT B. Claim Global


Stephanie P., Principal Management Analyst 9/22/2020


Gregory L. Priamos, Director County Counsel 8/14/2020



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

Notice Date: August 19, 2015

RECEIVED

2015 SEP 10 PM 4:50

In Reply Refer To:

624:CAT: Dean

RIVERSIDE COUNTY
 DEAN TAX COLLECTOR

CLAIM FOR EXCESS PROCEEDS

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

Reference Number : 639192030-9 Item: 509
 Taxpayer (s) : Andrew Dean
 FTB Account Number :
 Property Address : 66060 4TH St. Desert Hot Springs, CA 92240

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 Andrew Dean, Account Number

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

The amount of the claim for the Franchise Tax Board is \$8,614.57, 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

**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:

ANDREW C. DEAN
PO BOX 1075
DESERT HOT SPRINGS, CA 92240-0918

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2011	\$2,745.00	\$ 686.25	\$350.63	\$193.00	\$0.00	\$ 3,974.88*
2012	\$2,847.00	\$1,423.50	\$268.19	\$101.00	\$0.00	\$ 4,639.69*
2013	\$2,869.00	\$1,434.50	\$155.63	\$ 76.00	\$0.00	\$ 4,535.13**
TOTAL	\$8,461.00	\$3,544.25	\$774.45	\$370.00	\$0.00	\$13,149.70

Total Liened \$8,614.57* ✓

Total Unliened \$4,535.13**

*Balances reflect(s) 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.

(**) Balance(s) reflect(s) 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 \$0.36

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

Cert No. 13304-217014 recorded in Riverside County on November 14, 2013, for the tax year 2011 under Instrument No. 2013-0539836.

Cert No. 14352-309713 recorded in Riverside County on January 12, 2015, for the tax year 2012 under Instrument No. 2015-0011593.

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 19, 2015

(Seal)

FRANCHISE TAX BOARD
of the State of California

BY Carolyn A. Ditlevsen
Carolyn A. Ditlevsen, Specialist

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2013-0539836

11/14/2013 12:51P Fee:NC

Page 1 of 1

Recorded in Official Records
County of Riverside

Larry W. Ward
Assessor, County Clerk & Recorder



Notice of State Tax Lien

M
026

Filed With: RIVERSIDE

Certificate Number: 13304217014

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) : ANDREW C DEAN

FTB Account Number :

Social Security Number(s) :

Last Known Address : PO BOX 1075
: DSRT HOT SPGS CA 92240-0918

For Taxable Years : 2011

Total Lien Amount * : \$3,795.78

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: 11/05/13

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele G Brunette*

Authorized facsimile signature

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

FTB 2930 V1 ARCS (REV 00-2013)

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2015-0011593

01/12/2015 04:19P Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Peter Aldana

Assessor, County Clerk & Recorder



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 14352309713

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) : ANDREW C DEAN

FTB Account Number :

Social Security Number(s) :

Last Known Address : PO BOX 1075
: DSRT HOT SPGS CA 92240-0918

For Taxable Years : 2012

Total Lien Amount * : \$4,572.67

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: 12/18/14

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Jozele J Brunette*

Authorized facsimile signature.

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



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 19, 2015

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2013

Taxpayer's Name and Address:

ANDREW C. DEAN
 PO BOX 1075
 DESERT HOT SPRINGS, CA 92240-0918

AMOUNT DUE \$ 4,535.13

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 639192030-9 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 19, 2015

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2013

Taxpayer's Name and Address:

ANDREW C. DEAN
 PO BOX 1075
 DESERT HOT SPRINGS, CA 92240-0918

AMOUNT DUE \$ 4,535.13

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 19, 2015

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2013

AMOUNT DUE \$ 4,535.13

Taxpayer's Name and Address:

ANDREW C. DEAN
 PO BOX 1075
 DESERT HOT SPRINGS, CA 92240-0918

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).

COUNTY OF


JON CHRISTENSEN
TREASURER
TAX COLLECTOR



June 12, 2019

State of California, Franchise Tax Board
Collection Advisory Team, MS A-240
Attn: Carolyn Ditlevsen
PO Box 2952
Sacramento, CA 95812

Re: APN: 639192030-9
TC 203 Item 509
Date of Sale: April 30, 2015

SENDER: COMPLETE THIS SECTION		COMPLETE
<input type="checkbox"/> Complete items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature X
1. Article Addressed to: TC 203 Item 509 State of California, Franchise Tax Board Attn: Carolyn Ditlevsen PO Box 2952 Sacramento, CA 95812  9590 9402 1680 6053 9890 52		B. Receiver D. Is delivered If YES, e
2. Article Number (Transfer from service label) 7016 0340 0000 2071 4531		3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature <input type="checkbox"/> Certified Mail <input type="checkbox"/> Certified Mail <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail (over \$500)
PS Form 3811, July 2015 PSN 7530-02-000-9053		

To Whom It May Concern:

This office is in receipt of your claims 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 Treasurer-Tax Collector in making the determination.

- | | |
|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Notarized Affidavit under CA Probate Code 13100 | <input type="checkbox"/> Copy of Marriage Certificate for |
| <input type="checkbox"/> Notarized Statement of different/misspelled | <input type="checkbox"/> Original Note/Payment Book |
| <input type="checkbox"/> Original Notarized Authorization for Agent to Collect Excess Proceeds | <input checked="" type="checkbox"/> Updated Statement of Monies Owed (as of date of tax sale) |
| <input type="checkbox"/> Notarized Assignment of Right to Collect Excess Proceeds | <input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock) |
| <input type="checkbox"/> Certified Death Certificate | <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 (**July 12, 2019**). If you should have any questions, please contact me at the number listed below.

Sincerely,

Miriam C. Marquez
Sr. Accounting Assistant
Tax Sale Operations/Excess Proceeds

Tel 951 955-3336/Fax 951 955-3990

FACSIMILE TRANSMITTAL COVER SHEET

CONFIDENTIALITY NOTE:

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

TO: NAME : MIRIAM
 FIRM/UNIT : COUNTY OF RIVERSIDE
 FAX NO. : (951) 955-3990
 PHONE NO.:
 RE : DEAN

FROM: NAME : CAROLYN DITLEVSEN
 FIRM/UNIT : FRANCHISE TAX BOARD/COLLECTION ADVISORY TEAM
 FAX NO. : (916) 364-2625
 PHONE NO. : (916) 845-5880

Number of pages FAXED: 2 (includes this page)

Hard copy: will follow
 will not follow

Comments:



STATE OF CALIFORNIA

FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM
PO BOX 2952
SACRAMENTO CA 95812-2952

Date: January 22, 2020

FACSIMILE TRANSMITTAL COVER SHEET

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 will not follow

Comments:



STATE OF CALIFORNIA

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

January 22, 2020

In reply refer to:
624:CAT:Dean

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

Subject : CLAIM FOR EXCESS PROCEEDS
Parcel No. : 639192030-9
FTB Account No. :
Taxpayer : Andrew Dean

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 \$12,517.52. The balance covered by a recorded State Tax Lien remains unchanged at \$8,614.57. 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 SUMMARY

Date: June 8, 2015

To: Riverside County Treasurer and Tax Collector

Assessors Parcel Number: 639192030-9

Last Assessee: DEAN ANDREW

Sale Date: 4/30/2015

TC: TC203

Item Number: 509

RECEIVED
 2015 AUG 18 7 PM 3:02
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

Dear Treasurer/Tax Collector:

1. Claimant(s): Global Discoveries, Ltd.

The following proof of claim(s) for excess proceeds and documents are attached:

1. Quitclaim Deed granting interest to Andrew Dean, a married man as Document Number: 2008-0045760, Recorded on 1/30/2008 in Riverside County, CA.
2. Declaration of One and the Same Person
3. Assignment of Rights To Collect Excess Proceeds signed by Andrew Dean
4. Claim form(s) signed by Global Discoveries
5. Photo ID for Assignor: Andrew Dean – **Please Note: The PO Box 1075 Desert Hot Springs, CA 92240 address that is noted on Andrew’s CA Driver License is one and the same address that is noted on the above referenced Quitclaim Deed.**

Upon approval, claimant(s) request that the Treasurer and Tax Collector issue its warrant(s) as follows:

- One warrant in the amount of \$26,094.00 or 100% of the claimant’s share of the excess proceeds made payable to Global Discoveries Ltd. and mailed to P.O. Box 1748, Modesto, CA 95353-1748.

Please address questions regarding the attached claim(s) to Jed Byerly, Managing Member, at (209) 593-3913, or e-mail to jed@gd-ltd.com.

The Client(s) and the staff of Global Discoveries, Ltd., thank you in advance for your timely review and approval of the attached claim(s).

Certified Tracking Number: 7014-3490-0001-7517-8360



ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Global Discoveries Ltd. my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 639192030-9 Tax Sale Number TC203, Item 509 sold at public auction on 4/30/2015. I understand that the total of excess proceeds available for refund is \$ 26,094.00 +/-, and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VAUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Andrew Dean all rights reserved
(Signature of Party of Interest/Assignor) (Date)

Andrew Dean
(Name Printed)
65861 Pierson Blvd. Ste A
(Address)
Desert Hot Springs, CA, 92240
(City/State/Zip)
5
(Area Code/Telephone Number)

Tax ID/SS# _____
not for identification purposes

CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

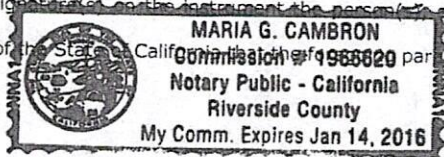
State of California
County of Riverside

On June 1, 2015 before me, Maria G. Cambron, Notary Public, personally appeared Andrew Dean (Date) (here insert name and title of the officer)

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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.
Maria G. Cambron (seal)
Signature of Notary Public



I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Jed Byerly
(Signature of Assignee)

Jed Byerly, Managing Member
(Name Printed)
Global Discoveries Ltd.
(Address)
P.O. Box 1748
Modesto, CA 95353-1748
(City/State/Zip)
Phone: (209) 593-3913

Tax ID/SS# _____

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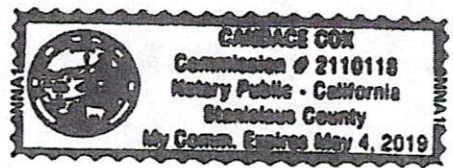
State of California
County of Stanislaus

On June 10, 2015 before me, Candace Cox, Notary Public, personally appeared Jed Byerly (Date) (here insert name and title of the officer)

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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Candace Cox (seal)
Signature of Notary Public



117-174 (3/85) (Ret-Perm)

DOC # 2008-0045760

01/30/2008 08:00R Fee:10.00

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder

Escrow No.:

Order No.

WHEN RECORDED MAIL TO:

Andrew Dean
P.O. Box 1075
Desert Hot Springs, CA 92240



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1			2						
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
HT = Ø									812

SPACE ABOVE THIS LINE FOR RECORDER'S USE

MAIL TAX STATEMENTS TO:

DOCUMENTARY TRANSFER TAX \$

Same As Above

- Computed on the consideration or value of property conveyed; OR
- Computed on the consideration or value less liens or encumbrances remaining at time of sale.

APN 639-192-030

Signature of Declarant or Agent determining tax - Firm Name

QUITCLAIM DEED

C
812

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

Sherry Dean, wife of Grantee herein
do(es) hereby REMISE, RELEASE AND FOREVER QUITCLAIM to

Andrew Dean, a married man, as his sole and separate property
the real property in the State of California, County of Riverside, City of Desert Hot Springs described as

LOT 31 in Block F of Desert Hot Springs Cabin Sites, in the City of Desert Hot Springs,
County of Riverside, State of California, as shown by Map recorded in Book 19,
Pages 66 & 67 of maps, records of Riverside County.

IT IS THE EXPRESS INTENT OF THE GRANTOR TO CONVEY ALL RIGHT, TITLE AND INTEREST,
COMMUNITY OR OTHER WISE TO THE GRANTEE AS HIS SOLE AND SEPERATE PROPERTY.

Dated January 13, 2004

*This document is to correct the
acknowledgment on document # 2004-0033374*

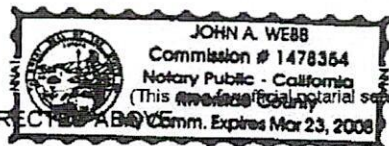
Sherry Dean
SHERRY DEAN

STATE OF CALIFORNIA)
)ss.
COUNTY OF Riverside)

On January 29, 2008 before me, JOHN A. WEBB NOTARY PUBLIC personally appeared
SHERRY DEAN 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 John A Webb



MAIL TAX STATEMENTS AS DIRECTED BY AB 680 Comm. Expires Mar 23, 2008



ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of RIVERSIDE } SS.

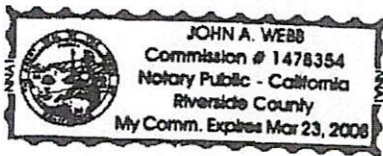
On JANUARY 29, 2008, before me, JOHN A. WEBB, Notary Public,

personally appeared SHERY DEAN, 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.

I certify under penalty of perjury under the laws of the state of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



John A. Webb
NOTARY'S SIGNATURE

PLACE NOTARY SEAL IN ABOVE SPACE

OPTIONAL INFORMATION

The information below is optional. However, it may prove valuable and could prevent fraudulent attachment of this form to an unauthorized document.

CAPACITY CLAIMED BY SIGNER (PRINCIPAL)

- INDIVIDUAL
- CORPORATE OFFICER _____ TITLE(S)
- PARTNER(S)
- ATTORNEY-IN-FACT
- TRUSTEE(S)
- GUARDIAN/CONSERVATOR
- OTHER: _____

DESCRIPTION OF ATTACHED DOCUMENT

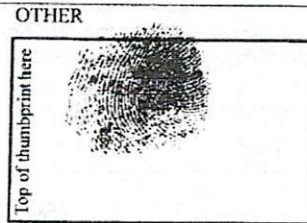
_____ TITLE OR TYPE OF DOCUMENT

_____ NUMBER OF PAGES

_____ DATE OF DOCUMENT

SIGNER (PRINCIPAL) IS REPRESENTING:
NAME OF PERSON(S) OR ENTITY(IES)

RIGHT
THUMBPRINT
OF
SIGNER



CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY

To: Riverside County Treasurer and Tax Collector

Assessor's Parcel No: 639192030-9
Tax Sale Number: TC203
Item Number: 509
Date of Sale: 4/30/2015

The undersigned claimant, Global Discoveries, Ltd., claims \$26,094.00+/- or 100% of the claimant's share of the actual amount of excess proceeds from the sale of the property referenced above.

Global Discoveries, Ltd., claims its status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code based upon the attached documentation:

Please refer to Claim Summary and attached Documents

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 10th day of JUNE, 2015 at Modesto, California.

By: [Signature]
Jed Byerly, Managing Member
Global Discoveries Ltd. Tax ID #
P.O. Box 1748
Modesto, CA 95353-1748

CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

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State of California

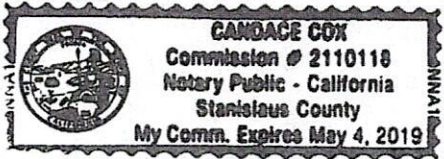
County of Stanislaus

On June 10, 2015 before me, Candace Cox, Notary Public, personally appeared
(Date) (here insert name and title of the officer)

Jed Byerly, who 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.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.
[Signature] (seal)
Signature of Notary Public



DECLARATION
OF ONE AND THE SAME PERSON(S)

I, Andrew Dean, do hereby declare:

1. I am over the age of 18 and a resident of Desert Springs, CA. The facts set forth herein are true of my own personal knowledge. If called to testify as a witness in a judicial proceeding, I could, and would, testify truthfully and competently thereto.
2. I, Andrew Dean am one and the same person who is noted on Quitclaim Deed as Document Number: 2008-0045760, Recorded on 1/30/2008 in Riverside County, FL.
3. I, Andrew Dean am one and the same person as Andrew Curtis Deana and Andrew C. Dean.
4. I do not have nor can I provide original or copies of Tax Bills, Title Insurance Policies, Utility Bills, or any other supporting documentation to reference previously reported to the 66060 4TH ST DSRT HOT SPG CA 92240 address.
5. ~~I~~
6. I assigned the excess proceeds to Global Discoveries, Ltd., for Riverside County Assessors Parcel Number 639-192-030-9.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 29 day of May, 2015, at Desert Springs, Calif.

Andrew Dean all rights reserved
Andrew Dean

JURAT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

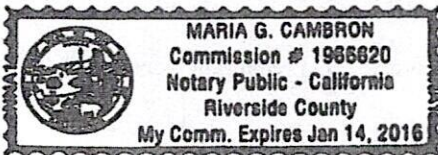
State of California
County of Riverside

Subscribed and sworn to (or affirmed) before me on this

29 day of May, 2015, by
Date Month Year
Andrew Dean all rights reserved
Name of Signer

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature Maria G. Cambron
Signature of Notary Public



(Place Notary Seal Above)

GD Number: 24928-196266