

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



**ITEM: 19.2
(ID # 10315)**

MEETING DATE:

Tuesday, April 18, 2023

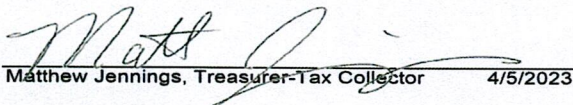
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 209, Item 35. Last assessed to: Heidi Diaz, a single woman. District 2. [\$314,576-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 172240014-1;
2. Approve the claim from John E. Tiedt, of Tiedt & Hurd, attorney for judgment creditors: Trista Abeloe AKA Trista Essex, Kathleen Rogers, and Marilyn Nanci McGregor AKA Nancy McGregor for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 172240014-1;
3. Deny the claim from Heidi K. Diaz AKA Heidi Diaz, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction tax sale associated with parcel 172240014-1;
4. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$188,441.22 and John E. Tiedt, of Tiedt & Hurd, attorney for judgment creditors: Trista Abeloe AKA Trista Essex, Kathleen Rogers, and Marilyn Nanci McGregor AKA Nancy McGregor in the amount of \$126,135.43, 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 4/5/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: April 18, 2023
xc: Tax Collector

Kimberly Rector
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	\$314,576	\$ 0	\$314,576	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	N/A
			For Fiscal Year:	22/23

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 2, 2017 public auction tax sale. The deed conveying title to the purchasers at the auction was recorded June 21, 2017. 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 24, 2017, 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 three claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded September 21, 2009 as Instrument No. 2009-0489878 and a Notice of State Tax Lien recorded June 09, 2016 as Instrument No. 2016-0237268.
2. Claim from John E. Tiedt, of Tiedt & Hurd, attorney for judgment creditors: Trista Abeloe AKA Trista Essex, Kathleen Rogers, and Marilyn Nanci McGregor AKA Nancy McGregor based on an Abstract of Judgment recorded June 24, 2011 as Instrument No. 2011-0279421, an Affidavit of Marilyn Nanci McGregor Re Collection of Excess Proceeds from Tax Sale dated January 27, 2023, and a Declaration of John E. Tiedt Re Collection of Excess Proceeds from Tax Sale dated January 27, 2023.
3. Claim from Heidi K. Diaz AKA Heidi Diaz based on a Grant Deed recorded November 15, 2007 as Instrument No. 2007-0693825.

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 \$188,441.22 and John E. Tiedt, of Tiedt & Hurd, attorney for judgment creditors: Trista Abeloe AKA Trista Essex, Kathleen Rogers, and Marilyn Nanci McGregor AKA Nancy McGregor in the amount of \$126,135.43. Since the amount claimed by the State of California, Franchise Tax Board and John E. Tiedt, of Tiedt & Hurd, attorney for

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

judgment creditors: Trista Abeloe AKA Trista Essex, Kathleen Rogers, and Marilyn Nanci McGregor AKA Nancy McGregor exceeds the amount of excess proceeds available there are no funds available for consideration for the claim from Heidi K. Diaz AKA Heidi Diaz, last assessee. 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

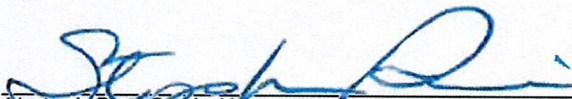
Excess proceeds will be released to lienholders of the property.

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB

ATTACHMENT B. Claim Tiedt

ATTACHMENT C. Claim Diaz


Stephanie Patel, Principal Management Analyst 4/10/2023


Ronak Patel, Deputy County Counsel 2/9/2023



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

EP 209-35

Notice Date: June 22, 2017

In Reply Refer To:
 624:YD:DIAZ

CLAIM FOR EXCESS PROCEEDS

**COUNTY OF RIVERSIDE
 DON KEN, TREASURER-TAX COLLECTOR
 ATTN EXCESS PROCEEDS DEPT
 PO BOX 12005
 RIVERSIDE CA 92502-2205**

Property Address : 575 CALHOUN ST, CORONA, CA 92879
 APN : 172-240-014
 Assessee : HEIDI DIAZ
 FTB ID :

RECEIVED
 2017 AUG -2 PM 1:09
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

I, Brenda Sizer, 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 2, 2017. Pursuant to Government Code Section 6103, State of California Franchise Tax Board is exempt from payment of any fee for processing this claim.

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 HEIDI DIAZ, Account Number

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

The amount of the claim for the Franchise Tax Board is \$191,238.82 as of May 2, 2017.

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 Yen Dao of this department at (916) 845-5922.


 Brenda Sizer, Supervisor
 Collection Advisory Team

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 # 2019-0202172

06/05/2019 03:04 PM Fees: \$0.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Peter Aldana

Assessor-County Clerk-Recorder

**This document was electronically submitted
to the County of Riverside for recording**
Received by: MARY #420



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number : 19152390766
Extend Certificate Number : 09252326360
Document No./ Book : 2009-0489878
Page :
Recorded : 09/21/09

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) : HEIDI DIAZ

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 2013 PLAZA DEL AMO # B
: TORRANCE CA 90501-4414

For Taxable Years : 2007

Total Lien Amount* : \$202,664.63

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: 06/01/19

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Gozel O Brunett*

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

Authorized facsimile signature.

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

2016-0237268

06/09/2016 04:22 PM Fee: \$ 0.00

Page 1 of 1

Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



914



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 16153377730

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) : HEIDI DIAZ

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 575 CALHOUN ST
: CORONA CA 92879-5853

For Taxable Years :

Total Lien Amount * : \$2,833.05

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: 06/01/16

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
 COLLECTION ADVISORY TEAM, MS A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952

Notice Date: January 10, 2023

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To
 624:YD:DIAZ

RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

2023 JAN 17 AM 9:09

RECEIVED

COUNTY OF RIVERSIDE
JON CHRISTENSEN, TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205

Assessment No. : 172240014-1 TC: 209 ITEM: 35
 Situs Address : 575 CALHOUN ST, CORONA, CA
 Assessee : HEIDI DIAZ
 FTB ID :
 Date Sold : May 2, 2017

I, Johanna Hanson, 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 2, 2017. Pursuant to Government Code Section 6103, State of California Franchise Tax Board is exempt from payment of any fee for processing this claim.

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:

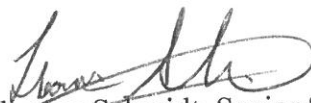
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of HEIDI DIAZ, Account Number

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

The amount of the claim for the Franchise Tax Board is \$188,441.22 as of May 2, 2017.

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 Yen Dao of this department at (916) 845-5922.


 Thomas Schmidt, Senior Specialist
 Collection Advisory Team

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD**

CERTIFICATE OF TAX DUE AND DELINQUENCY

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

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

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest and costs owed by the taxpayer are as follows:

**HEIDI DIAZ
APN: 172240014-1**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2007	\$114,869.00	\$28,479.84	\$46,460.97	\$40.00	\$4,306.62	\$185,543.19
TP Liability	\$0.00	\$2,000.00	\$898.03	\$0.00	\$0.00	\$2,898.03
Total Liened	\$114,869.00	\$30,479.84	\$47,359.00	\$40.00	\$4,306.62	\$188,441.22 *

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2007	\$0.00	\$0.00	\$45,140.16	\$0.00	\$0.00	\$45,140.16
2014	\$2,181.00	\$545.25	\$942.06	\$20.00	\$0.00	\$3,688.31
TP Liability	\$0.00	\$0.00	\$756.99	\$0.00	\$0.00	\$756.99
Total Un-Liened	\$2,181.00	\$545.25	\$46,839.21	\$20.00	\$0.00	\$49,585.46 **

Additional interest and penalties accrue until paid in full.

* Balances reflect the secured delinquent amount as of the date of this certificate that was subject to a filed or recorded Notice of State Tax Lien prior to the tax defaulted sale on May 2, 2017.

** Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or recorded Notice of State Tax Lien prior to the tax defaulted sale on May 2, 2017.

The following Notice of State Tax Lien has been recorded or filed:

Certificate No. 09252326360 recorded in the office of the county recorder of Riverside County on September 21, 2009, for the tax year 2007 under Instrument No. 2009-0489878 and extended on June 5, 2019, Cert No. 19152390766, under Instrument No. 2019-0202172.


Certificate No. 16153377730 recorded in the office of the county recorder of Riverside County on June 9, 2016, for taxpayer liability under Instrument No. 2016-0237268.

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, interest and costs.

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.

Date: January 10, 2023
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY 
Thomas Schmidt, Senior Specialist
(916) 845-5922



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952

January 10, 2023

In reply refer to:
624:YD:DIAZ

**COUNTY OF RIVERSIDE
JON CHRISTENSEN, TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
PO BOX 12005
RIVERSIDE CA 92502-2205**

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Property Address : 575 CALHOUN ST, CORONA, CA 92879
APN : 172240014-1 TC: 209 ITEM: 35
Assessee : HEIDI DIAZ
FTB ID :

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 HEIDI DIAZ. **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.

Yen Dao

YEN DAO, Specialist
Collection Advisory Team
(916) 845-5922



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916) 845-5922

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: January 10, 2023

┌ COUNTY OF RIVERSIDE ─┐
 JON CHRISTENSEN, TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205
 └────────────────────────┘

Case No.: 172240014-1
 Acct. No.:
 SSN: XXX-XX-
 Tax Year(s): 2007, 2014, Taxpayer Liability

Taxpayer's Name and Address:

AMOUNT DUE \$ 49,585.46
--

HEIDI DIAZ
 APN: 172240014-1

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 DEFAULTED SALE, APN NUMBER 172240014-1, ON MAY 2, 2017. 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) 845-5922

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

Date: January 10, 2023

┌
 COUNTY OF RIVERSIDE
 JON CHRISTENSEN, TREASURER-TAX COLLECTOR
 ATTN: EXCESS PROCEEDS
 PO BOX 12005
 RIVERSIDE CA 92502-2205
 └

Case No.: 172240014-1
 Acct. No.:
 SSN: xxx-xx-
 Tax Year(s): 2007, 2014, Taxpayer Liability

Taxpayer's Name and Address:

AMOUNT DUE \$ 49,585.46
--

HEIDI DIAZ
 APN: 172240014-1

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) 845-5922

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

Date: January 10, 2023

┌ COUNTY OF RIVERSIDE ┐
┌ JON CHRISTENSEN, TREASURER-TAX COLLECTOR ┐
┌ ATTN: EXCESS PROCEEDS ┐
┌ PO BOX 12005 ┐
┌ RIVERSIDE CA 92502-2205 ┐

Case No.: 172240014-1
Acct. No.:
SSN: XXX-XX
Tax Year(s): 2007, 2014, Taxpayer Liability

Taxpayer's Name and Address:

HEIDI DIAZ
APN: 172240014-1

AMOUNT DUE

\$ 49,585.46

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>.

County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer



Melissa Johnson
Assistant Tax Collector

January 3, 2023

Final Notice

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

Re: PIN: 172240014-1
TC 209 Item 35
Date of Sale: May 2, 2017
FTB ID:

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale.

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.

- Copy of a trust/will
- Notarized Statement of different/misspelled
- Original Notarized Authorization for Agent to Collect Excess Proceeds
- Notarized Assignment of Right to Collect Excess Proceeds
- Certified Death Certificate
- Copy of Birth Certificates

- Copy of Marriage Certificate for
- Updated Statement of Monies Owed (up to the date of the tax sale)
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other:

Please send in all original documents by **January 17, 2023** to:
Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-
please contact me at the number listed below.

Sincerely,

Maricela Ambriz
Accounting Technician I
Tax Sale Operations/Excess Proceeds
Tel 951 955-3336/Fax 951 955-3990

SENDER: COMPLETE THIS SECTION

- 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.

1. Article Addressed to:
State of CA, FTB
Collection Advisory Team
MSA-240
PO Box 2952
Sacramento, CA 95812-2952



9590 9402 1202 5246 9545 90

2. Article Number (Transfer from service label)

7003 3110 0005 4936 2068

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

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

RECEIVED

2017 AUG 11 AM 11:57

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 209 Item 35 Assessment Number: 172240014-1

Assessee: DIAZ, HEIDI

Situs: 575 CALHOUN ST CORONA 92879

Date Sold: May 2, 2017

Date Deed to Purchaser Recorded: June 21, 2017

Final Date to Submit Claim: June 21, 2018

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$2,324,210.39 ^{plus statutory interest} 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. 2011-0279421; recorded on 6/24/11. 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.

Abstract of Judgment; Notice of Entry of Judgment; Judgment

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 7th day of August, 2017 at Corona, Riverside County, CA
County, State


Signature of Claimant

Signature of Claimant

JOHN E. TIEDT, TIEDT & HURD

Print Name Counsel for Judgment Creditors, TRISTA ESSEX,
KATHLEEN ROGERS, DIANA SHERBY and NANCY MCGREGOR

980 Montecito Dr., #209
Street Address

Corona, CA 92879
City, State, Zip

951-549-9400
Phone Number

Print Name

Street Address

City, State, Zip

Phone Number

RECORDING REQUESTED BY
John E. Tiedt (134667)
Tiedt & Hurd
980 Montecito Dr., #209
Corona, CA 92879

WHEN RECORDED MAIL TO
NAME JOHN E. TIEDT

MAILING TIEDT & HURD
ADDRESS 980 Montecito Drive,
Suite 209
CITY, STATE Corona, CA
ZIP CODE 92879

DOC # 2011-0279421
06/24/2011 01:53P Fee:21.00
Page 1 of 3
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



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23

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

TITLE(S)



ABSTRACT OF JUDGMENT

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, address, State Bar number, and telephone number):

Recording requested by and return to: JOHN E. TIEDT
JOHN E. TIEDT (SBN 134667)
MARC S. HURD (SBN 130667)
TIEDT & HURD
980 Montecito Drive, Suite 209
Corona, CA 92879
951-549-9400

ATTORNEY FOR JUDGMENT CREDITOR ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE

STREET ADDRESS: 4050 MAIN STREET

MAILING ADDRESS:

CITY AND ZIP CODE: RIVERSIDE, CA 92501-3703

BRANCH NAME: RIVERSIDE COURT

FOR RECORDER'S USE ONLY

PLAINTIFF: Jeanessa Fenderson, Trista Essex, Kathleen Rogers, Diana Sherby,
DEFENDANT: Heidi Diaz, Kimkins, an unknown business entity, and DOES 1 through 100

CASE NUMBER:

RIC 483005 unlimited B

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS Amended

FOR COURT USE ONLY

1. The judgment creditor assignee of record applies for an abstract of judgment and represents the following:

a. Judgment debtor's

Name and last known address

Heidi Diaz
575 Calhoun Street
Corona, CA 92879

b. Driver's license no. [last 4 digits] and state:

Unknown

c. Social security no. [last 4 digits]:

Unknown

d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address): Heidi Diaz, 2220 East Tremont Place, Apt. 203, Corona, CA 92881

2. Information on additional judgment debtors is shown on page 2.

4. Information on additional judgment creditors is shown on page 2.

3. Judgment creditor (name and address):
Trista Essex, Kathleen Rogers, Diana Sherby, Nancy McGregor

5. Original abstract recorded in this county:

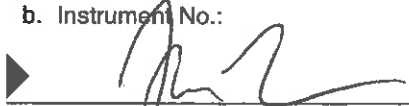
a. Date:

b. Instrument No.:

Date: 6/2/11

JOHN E. TIEDT

(TYPE OR PRINT NAME)



(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:
\$ 2,324,210.39

10. An execution lien attachment lien is endorsed on the judgment as follows:

a. Amount: \$

b. In favor of (name and address):

7. All judgment creditors and debtors are listed on this abstract.

8. a. Judgment entered on (date): December 16, 2010

b. Renewal entered on (date):

9. This judgment is an installment judgment.

11. A stay of enforcement has

a. not been ordered by the court.

b. been ordered by the court effective until (date):

12. a. I certify that this is a true and correct abstract of the judgment entered in this action.

b. A certified copy of the judgment is attached.

Clerk, by I. Siracusa, Deputy

[SEAL]



This abstract issued on (date):

JUN 23 2011

PLAINTIFF: Jeanessa Fenderson, Trista Essex, Kathleen Rogers, Diana Sherby, DEFENDANT: Heidi Diaz, Kimkins, an unknown business entity, and DOES 1 through 100	CASE NUMBER: RIC 483005
---	----------------------------

NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:

13. Judgment creditor (*name and address*):

14. Judgment creditor (*name and address*):

15. Continued on Attachment 15.

INFORMATION ON ADDITIONAL JUDGMENT DEBTORS:

16. Name and last known address

17. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
 Social security no. [last 4 digits]: Unknown
 Summons was personally served at or mailed to (*address*):

Driver's license no. [last 4 digits] and state: Unknown
 Social security no. [last 4 digits]: Unknown
 Summons was personally served at or mailed to (*address*):

18. Name and last known address

19. Name and last known address

Driver's license no. [last 4 digits] and state: Unknown
 Social security no. [last 4 digits]: Unknown
 Summons was personally served at or mailed to (*address*):

Driver's license no. [last 4 digits] and state: Unknown
 Social security no. [last 4 digits]: Unknown
 Summons was personally served at or mailed to (*address*):

20. Continued on Attachment 20.

FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF RIVERSIDE
DEC 20 2010

1 John E. Tiedt (State Bar No. 134867)
Marc S. Hurd (State Bar No. 130867)
2 **TIEDT & HURD**
980 Montecito Drive, Suite 209
3 Corona, California 92879
Telephone: (951) 549-9400
4 Facsimile: (951) 549-9800

5 Michael Lee Cohen (SBN 206253)
MICHAEL L. COHEN,
6 **Cohen McKeon, LLP**
1910 West Sunset Blvd., #440
7 Los Angeles, CA 90026
Telephone: (213) 413-6400
8 Facsimile: (213) 403-6405

9 Attorneys for Plaintiffs

10 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
11 **FOR THE COUNTY OF RIVERSIDE, RIVERSIDE COURT**

12 **JEANESSA FENDERSON; TRISTA**
13 **ESSEX; KATHLEEN ROGERS; DIANA**
14 **SHERBY; ANN MARIE WOOD; NANCY**
15 **MCGREGOR, individually and on behalf of**
16 **all other similarly situated,**

17 **Plaintiffs,**

18 **v.**

19 **HEIDI DIAZ; KIMKINS, an unknown**
20 **business entity, and DOES 4 through 100,**
21 **Inclusive,**

22 **Defendants.**

Case No. RIC 483005
CLASS ACTION
NOTICE OF ENTRY OF JUDGMENT

[Judge Rick Brown, Dept. HA3]
Action Filed: October 15, 2007
Trial Date: October 25, 2010

23 **TO ALL PARTIES HEREIN AND TO THEIR ATTORNEYS OF RECORD:**
24 **NOTICE IS HEREBY GIVEN** that on December 16, 2010, Judgment was entered in
25 the above-entitled action in favor of Plaintiffs, TRISTA ESSEX, KATHLEEN ROGERS,
26 DIANA SHERBY, and NANCY MCGREGOR copy of which is attached as Exhibit "A" and
27 incorporated herein by reference.

28 Dated: December 17, 2010

TIEDT & HURD
By: 
JOHN E. TIEDT
Attorneys for Plaintiffs

1 John E. Tiedt (State Bar No. 134667)
2 Marc S. Hurd (State Bar No. 130667)
3 **TIEDT & HURD**
4 980 Montecito Drive, Suite 209
5 Corona, California 92879
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8 Michael Lee Cohen (SBN 206253)
9 **MICHAEL L. COHEN,**
10 **Cohen McKeon, LLP**
11 1810 West Sunset Blvd., #440
12 Los Angeles, CA 90028
13 Telephone: (213) 413-6400
14 Facsimile: (213) 403-6405

15 Attorneys for Plaintiffs

16 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
17 **FOR THE COUNTY OF RIVERSIDE, RIVERSIDE COURT**

18 **JEANESSA FENDERSON; TRISTA**
19 **ESSEX; KATHLEEN ROGERS; DIANA**
20 **SHERBY; ANN MARIE WOOD; NANCY**
21 **MCGREGOR, Individually and on behalf of**
22 **all other similarly situated,**
23
24 Plaintiffs,
25
26 v.
27
28 **HEIDI DIAZ; KIMKINS, an unknown**
business entity, and **DOES 4 through 100,**
Inclusive.
Defendants.

Case No. RIC 483005
CLASS ACTION
NOTICE OF ENTRY OF JUDGMENT

(Judge Rick Brown, Dept. HA3)
Action Filed: October 15, 2007
Trial Date: October 25, 2010

29 **TO ALL PARTIES HEREIN AND TO THEIR ATTORNEYS OF RECORD:**

30 **NOTICE IS HEREBY GIVEN** that on December 16, 2010, Judgment was entered in
31 the above-entitled action in favor of Plaintiffs, **TRISTA ESSEX, KATHLEEN ROGERS,**
32 **DIANA SHERBY,** and **NANCY MCGREGOR** copy of which is attached as Exhibit "A" and
33 incorporated herein by reference.

34 Dated: December 17, 2010

35 **TIEDT & HURD**
36
37 By 
38 **JOHN E. TIEDT**
Attorneys for Plaintiffs

EXHIBIT "A"

UFC 16 2010

SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF RIVERSIDE, RIVERSIDE COURT

JEANESSA FENDERSON, TRISTA
ESSEX, KATHLEEN ROGERS, DIANA
SHERBY, ANN MARIE WOOD, NANCY
MCGREGOR, individually and on behalf of
all other similarly situated,

Plaintiffs,

v

HEIDI DIAZ, KIMKINS, an unknown
business entity, and DOES 4 through 100,
Inclusive,

Defendants.

Case No. RIC 483005

CLASS ACTION

JUDGMENT

This action came regularly for Trial on October 26, 2010 in Department HA3 of the
Riverside Superior Court, Hawthorne Branch, the Honorable Rick S. Brown, Judge
presiding. John E. Tiedt and Michael L. Cohen appeared on behalf of Plaintiffs TRISTA
ESSEX, KATHLEEN ROGERS, DIANA SHERBY, and NANCY MCGREGOR. Timothy
Peabody appeared on behalf of Defendants, KIMKINS and HEIDI DIAZ.

1 A. **FINDINGS OF FACT AND CONCLUSIONS OF LAW**

2 After considering the testimony and documentary evidence submitted to the Court,
3 the Honorable Rick S. Brown, Judge Presiding, made the following findings of fact and
4 conclusions of law:

5 1 That the evidence presented support the Plaintiffs' cause of action under
6 Sections 17200 and 17500 of the California Business and Professions Code.

7 2 That during the Class Period, January 1 2006 through October 15, 2007
8 (hereinafter "Class Period") Defendant HEIDI DIAZ engaged in false and deceptive
9 advertising in that her website contained false testimony regarding weight loss of the
10 individual known as Kimmer who falsely claimed to have lost 198 pounds in 11 months;

11 3 That during the Class Period, Defendant HEIDI DIAZ provided false
12 testimonials of other individuals, including 41 false testimonials that also contained
13 misappropriated pictures to support the false stories;

14 4 That during the Class Period, Defendant HEIDI DIAZ lied to induce people to
15 pay a membership fee to the Kimkins.com website;

16 5 That during the Class Period, Defendant HEIDI DIAZ' representations were
17 made with the intent that the public would rely on her representations;

18 6 That the Class Representatives proved that they paid membership fees for a
19 weight loss plan that was promised to be for permanent weight loss but that the promise
20 was not met;

21 7 That the Class Representatives proved that they were promised a lifetime
22 membership to Kimkins.com and paid for a lifetime membership, but that is not what they
23 received;

24 B That during the Class Period, Nancy McGregor paid \$59.95 for her
25 Kimkins.com subscription and that she did not get the diet plan she anticipated, which was
26 for permanent weight loss and a safe and effective diet plan;

1 9 That during the Class Period, Kathleen Rogers paid \$59.95 for her
2 Kimkins.com subscription and that she did not get the diet plan she anticipated, which was
3 for permanent weight loss and a safe and effective diet plan;

4 10 That during the Class Period, Diana Sherby paid \$14.95 Kimkins.com
5 subscription and that she did not get the diet plan she anticipated, which was for
6 permanent weight loss and a safe and effective diet plan;

7 11 That during the Class Period, Trista Essex Abeloe paid \$29.95 Kimkins.com
8 subscription and that she did not get the diet plan she anticipated, which was for
9 permanent weight loss and a safe and effective diet plan;

10 12 That Defendant HEIDI DIAZ dishonestly testified in Court with regard to
11 representations about the weight she had lost on her own diet;

12 13 That the evidence revealed that HEIDI DIAZ is entirely likely to again engage
13 in false or deceptive advertising;

14 14 That by stipulation, Class Members paid Defendant HEIDI DIAZ through
15 PayPal accounts during the Class Period, the amount of \$1,824,210.39;

16 15 That the evidence presented proved by clear and convincing evidence the
17 Plaintiffs' cause of action for fraud;

18 16 That the evidence presented proved by a preponderance of the evidence the
19 Plaintiffs' cause of action for negligent misrepresentation;

20 17 That the conduct of Defendants HEIDI DIAZ and KIMKINS was proven by
21 clear and convincing evidence to be fraudulent justifying \$500,000 exemplary damages
22 pursuant to California Civil Code Section 3294. The Court found that HEIDI DIAZ and
23 KIMKINS has the financial ability to pay these damages and that these damages are
24 appropriate to deter future fraudulent and deceitful conduct.

25 18 That Defendant HEIDI DIAZ did not comply with her discovery obligations
26 and/or cooperate with the Plaintiffs request to produce documents during the punitive
27 damages phase of the Trial, but Defendant HEIDI DIAZ did testify to facts revealing that
28 she is still earning money from Kimkins.com.

1 19. That the Members of the Class are so numerous that it would be impractical
2 to bring them all before the Court and therefore, an ascertainable Class exists

3 20. That the Class Representatives' claims were typical of Class Members and
4 that Class Representatives Trista Essex, Kathleen Rogers, Diana Sherby and Nancy
5 McGregor were adequate Representatives of the Class.

6 21. That due to personal problems, Class Representatives Jeanessa Fenderson
7 and Ann Marie Wood could not attend trial and therefore are deemed inadequate Class
8 Representatives and are therefore dismissed.

9 22. That the Class has been defined as all individuals who purchased a
10 kimkins.com subscription from January 1, 2006 through October 15, 2007

11 23. That recovery for the members of the Class is appropriate

12 **B. JUDGMENT**

13 After hearing all the evidence presented from October 26, 2010 through October 29,
14 2010, the Court rules as follows:

15 NOW THEREFORE IT IS ORDERED, ADJUDGED AND DECREED that Judgment
16 is entered in favor of Plaintiffs TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY
17 and NANCY MCGREGOR and against Defendants, HEIDI DIAZ and KIMKINS for violation
18 of Business and Professions Code Section 17200. Therefore, pursuant to California
19 Business and Professions Code Section 17200, the Court orders the following

20 1 Defendants HEIDI DIAZ and KIMKINS are ordered to pay in favor of
21 Plaintiffs, TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY, and NANCY
22 MCGREGOR, and all Class Members as restitution \$1,824,210.39 for subscription fees
23 collected during the Class Period, less the total amount of membership fees paid by the
24 individuals who exercised the right to "opt out" or be excluded from the class. By
25 December 23, 2010, the parties, individually or jointly will provide evidence to the Court, so
26 the Court can determine the total amount of membership fees paid by the individuals who
27 opted out. Thereafter the Court will subtract this total from the \$1,824,210.39 in
28 subscription fees to establish the restitution amount

1
2 2. The request of Plaintiffs, TRISTA ESSEX, KATHLEEN ROGERS, DIANA
3 SHERBY, and NANCY MCGREGOR, that the Court to issue a mandatory permanent
4 injunction is granted, requiring Defendants, HEIDI DIAZ and KIMKINS to prominently
5 publish in bold print and no less than 12 Pica font on the home page of the Kimkins.com
6 website and all internet websites owned, managed, or operated by Heidi Diaz, as follows:

7 **WARNING:** On October 29, 2010, in a civil lawsuit in Riverside
8 County, the Superior Court found that Heidi Diaz, also known as
9 Kimkins, used fraudulent and deceptive advertising to sell
10 memberships for her diet plans and diet support system on
11 kimkins.com from January 1, 2006 through October 15, 2007. The
12 Court also found that the caloric levels in the diet plans and
13 recommended use of laxatives were unsafe, did not lead to permanent
14 weight loss, and caused loss of hair, arrhythmia, irregular menstrual
15 cycle, nausea, confusion, eating disorders, and loss of lean muscle
16 tissue. You should consult your nutritionist or medical doctor before
17 utilizing any of the diets on this website.

18 3. A prohibitive permanent injunction against Defendants HEIDI DIAZ and
19 KIMKINS, and their agents, employees from contacting members of the Class, Class
20 Representatives and their counsel, either directly or indirectly, by any means including but
21 not limited to e-mail, telephone, correspondence, and personal contact or engaging in
22 "cyber bullying" of said individuals.

23 4. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Plaintiffs,
24 TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY, and NANCY MCGREGOR
25 established the burden of proof by clear and convincing evidence that Defendants, HEIDI
26 DIAZ and KIMKINS, engaged in fraud and therefore it is ordered that Judgment be entered
27 in favor of Plaintiffs, TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY, and
28 NANCY MCGREGOR, as Class representatives, and the Class as a whole, and against

1 Defendants, HEIDI DIAZ and KIMKINS, for damages for fraud in the amount of
2 \$1,824,210.39 for subscription fees collected during the Class Period, less the total
3 amount of membership fees paid by the individuals who exercised the right to "opt out" or
4 be excluded from the class. The procedure for determining the final damages amount will
5 be the same as set forth in paragraph 1, above.

6 5. IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendants,
7 HEIDI DIAZ and KIMKINS engaged in fraudulent conduct and pursuant to California Civil
8 Code Section 3294, Defendants shall pay punitive damages in the amount of \$500,000.00
9 to the Plaintiffs, TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY and NANCY
10 MCGREGOR and the Class Members

11 6 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Plaintiffs,
12 TRISTA ESSEX, KATHLEEN ROGERS, DIANA SHERBY, and NANCY MCGREGOR, met
13 their burden of proof with regard to the cause of action for negligent misrepresentation and
14 therefore, the Court enters Judgment in favor of Plaintiffs, TRISTA ESSEX, KATHLEEN
15 ROGERS, DIANA SHERBY, and NANCY MCGREGOR, and against Defendants, HEIDI
16 DIAZ and KIMKINS, for damages for in the amount of \$1,824,210.39 for subscription fees
17 collected during the Class Period, less the total amount of membership fees paid by the
18 individuals who exercised the right to "opt out" or be excluded from the class. The
19 procedure for determining the final damages amount will be the same as set forth in
20 paragraph 1, above

21 7 HEIDI DIAZ and KIMKINS are liable pursuant to Code of Civil Procedure
22 1021.5 to Plaintiffs for attorney's fees and costs. The Court will determine the amount of
23 these fees and costs after Plaintiffs attorneys submit claims for costs pursuant to California
24 Rules of Court 3.1700 and 3.1702.

25 8 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendants,
26 HEIDI DIAZ and KIMKINS IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that
27 a Temporary Restraining Order is issued December 16, 2010, on the investment account
28 referenced by Defendant, HEIDI DIAZ on October 29, 2010 to be in the amount of

1 \$145,000.00 identified as an Ameritrade account will remain in effect pending the hearing
2 on the Writ of Attachment, or until further order of the Court.

3 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that upon entry of
4 Judgment, the bond requirements for the writ of attachment is released to the Plaintiffs and
5 Plaintiffs may recover the attached assets.

6 9. IT IS FURTHER ORDERED, ADJUDGED AND DECREED that since Ann Marie
7 Wood and Jeannessa Fenderson did not appear at Trial for personal reasons, and therefore
8 they are dismissed as Class Representatives.

9 10. IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Plaintiffs'
10 attorneys create a holding account ("Holding Account") for the benefit of the Class
11 Members and for payment of Plaintiffs' attorneys' fees and costs, consisting of all assets of
12 defendants upon which Plaintiffs have or will execute on with respect to the Judgment.

13 11. IT IS FURTHER ORDERED, ADJUDGED AND DECREED, that distribution of
14 the money collected in the Holding Account will be as follows:

15 a. Prior to distribution to Class Members and Plaintiffs' attorneys, the court-
16 approved costs will be deducted from the moneys collected in the Holding Account.

17 b. No money will be distributed from the Holding Account to either Class
18 Members or Plaintiffs' attorneys before December 15, 2010, except court-approved
19 costs, without Court order after noticed motion approving an earlier distribution.

20 c. The Plaintiffs' attorneys' fees will be established at a hearing pursuant to
21 California Rules of Court 3.1700 and 3.1702. The attorneys will be paid at the same
22 time the Class members are paid their respective shares of the money in the
23 Holding Account.

24 d. Each Class Member will receive a check for the amount or pro rata share
25 of the amount the member paid for membership in Kimkins, plus his or her share of
26 the punitive damages, minus his or her share of the attorneys fees and costs.

27 e. Notice of this Judgment will be provided to Class Members on the basis
28 provided for in the Notice of Class Certification, with a link so members can view a

1 copy of the Judgment. The Notice will define a Class Member and state that if a
2 person is a Class member and desires to file a claim from the proceeds collected
3 pursuant to the Judgment, the person must complete and return within one hundred
4 (100) days an attached form which will include the claimant's email address and
5 mailing address. No money will be paid to those who do not complete and return
6 the claim form within one hundred (100) days.

7 f. Any money not expended for payment to Class Members, to Plaintiffs'
8 attorneys for fees or for costs, will be distributed to the Health Fraud Task Force of
9 California.

10
11 DATED: Dec. 16 2010


The Honorable Rick S. Brown
Judge of the Superior Court

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA

3 COUNTY OF RIVERSIDE

} ss.

4 I, JILL HUSK, state that I am employed in the aforesaid County, State of California; I
5 am over the age of eighteen years and not a party to the within action; my business
6 address is 980 Montecito Drive, Suite 209, Corona, California, 92679.

7 On December 17, 2010, I served the foregoing NOTICE OF ENTRY OF
8 JUDGMENT on the interested parties by placing a true copy thereof, enclosed in a sealed
9 envelope with postage thereon fully prepaid, in the United States mail at Corona,
10 California, addressed as follows and/or by one of the methods of service as follows:

11 SEE ATTACHED SERVICE LIST

12 **BY MAIL:** I am readily familiar with this firm's practice of collection and processing
13 of correspondence for mailing with the United States Postal Service, and that the
14 correspondence shall be deposited with the United States Postal Service the same
15 day in the ordinary course of business pursuant to Code of Civil Procedure section
16 1013(a).

17 **BY FAX:** In addition to service by mail as set forth above, a copy of said
18 document(s) were also delivered by facsimile transmission to the addressee
19 pursuant to Code of Civil Procedure section 1013(e).

20 **BY PERSONAL SERVICE:** I caused to be hand-delivered said document(s) to the
21 office of the addressee, using an attorney service, pursuant to Code of Civil
22 Procedure section 1011.

23 **BY EXPRESS MAIL:** I caused said document(s) to be placed in an Express Mail
24 Overnight Envelope and deposited in an Express Mail DropBox to be delivered the
25 following business day pursuant to Code of Civil Procedure section 1013(c).

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

28 Executed on December 17, 2010, at Corona, California.

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30 _____
31 JILL HUSK

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SERVICE LIST

Jeanessa Fenderson, et al v. Heidi Diaz, Kimkins, et al
RCSC, Riverside Court, Case No. RIC 483005
FEN-0001

Timothy P. Peabody
620 Newport Centre Drive, Suite 1100
Newport Beach, CA 92660

Tel: (949) 200-4610
Fax: (949) 200-4611
Attorney for Defendants.
**HEIDI DIAZ, KIMKINS, and
HALCYON WEB, LLC**

Michael L. Cohen
Cohen McKeon, LLP
1810 West Sunset Blvd., #440
Los Angeles, CA 90026

Tel: (213) 413-6400
Fax: (213) 403-6405
Co-Counsel for ALL
PLAINTIFFS

County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer

Melissa Johnson
Assistant Tax Collector

January 17, 2023



Final Notice

JOHN E. TIEDT & TIEDT HURD
CASE NO. RIC 483005
1250 CORONA POINTE CT. #402
CORONA, CA 92879

Re: PIN: 172240014-1
TC 209 Item 35
Date of Sale: May 2, 2017

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale.

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.

- Copy of a trust/will
Notarized Statement of different/misspelled
Original Notarized Authorization for Agent to Collect Excess Proceeds
Notarized Assignment of Right to Collect Excess Proceeds
Certified Death Certificate
Copy of Birth Certificates

- Copy of Marriage Certificate for
[X] Notarized Updated Statement of Monies Owed (up to the date of the tax sale)
Articles of Incorporation (if applicable Statement by Domestic Stock)
Court Order Appointing Administrator
Deed (Quitclaim/Grant etc...)
Other:

Please send in all original documents by January 31, 2023 to: Riverside County Treasurer-Tax Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92506. If you should have any questions, please contact me at the number listed below.

Sincerely,

Maricela Ambriz

Accounting Technician I
Tax Sale Operations/Excess Proceeds
Tel 951 955-3336/Fax 951 955-3990

MAILING LABEL FORM: SENDER: COMPLETE THIS SECTION. COMPLETE THIS SECTION. Includes fields for signature, address, and service type.



1250 Corona Pointe Court, Suite 402
Corona, CA 92879
Tel: (951) 549-9400 ♦ Fax: (951) 549-9800

January 27, 2023

VIA EMAIL AND FEDERAL EXPRESS

Riverside County Treasurer-Tax Collector
4080 Lemon Street, 4th Floor
Riverside, CA 92502-2205

Attention: Tax Sale Operations/Excess Proceeds

Re: Assessment Number 172240014-1
Fenderson, et al. v. Heidi Diaz, et al.
RCSC, Case No. RIC 483005
Date of Sale: May 2, 2017

Dear Sir or Madam:

We are in receipt of the County's correspondence dated January 17, 2023 with regard to the above-referenced matter. Please allow this correspondence to serve as a transmittal letter for the following requested documents:

- 1) Original Notarized Statement of Marilyn Nanci McGregor (Named as Nancy McGregor);
- 2) Original Notarized Declaration of John E. Tiedt Re Collection of Excess Tax Proceeds.

Thank you for your assistance in this matter. If you have any questions, please do not hesitate to contact the undersigned.

Very truly yours

TIEDT & HURD


JOHN E. TIEDT

JET/jrh
Enclosures

1 John E. Tiedt [State Bar No. 134667]
2 Marc S. Hurd [State Bar No. 130667]
3 **TIEDT & HURD**
4 1250 Corona Pointe Court, Suite 402
5 Corona, California 92879
6 Telephone: (951) 549-9400
7 Facsimile: (951) 549-9800

8 Michael Lee Cohen (SBN 206253)
9 **MICHAEL L. COHEN,**
10 **Cohen McKeon, LLP**
11 1910 West Sunset Blvd., #440
12 Los Angeles, CA 90026
13 Telephone: (213) 413-6400
14 Facsimile: (213) 403-6405

15 Attorneys for Plaintiffs

16 SUPERIOR COURT OF THE STATE OF CALIFORNIA
17 FOR THE COUNTY OF RIVERSIDE, RIVERSIDE COURT

18 JEANESSA FENDERSON; TRISTA
19 ESSEX; KATHLEEN ROGERS; DIANA
20 SHERBY; ANN MARIE WOOD; NANCY
21 MCGREGOR, individually and on behalf of
22 all other similarly situated,

23 Plaintiffs,

24 v.

25 HEIDI DIAZ; KIMKINS, an unknown
26 business entity, and DOES 4 through 100,
27 Inclusive,

28 Defendants.

Case No. RIC 483005

CLASS ACTION

**AFFIDAVIT OF MARILYN NANCI
MCGREGOR RE COLLECTION OF
EXCESS PROCEEDS FROM TAX
SALE**

[Assigned to Judge Mark E. Johnson,
Dept. 5]

Action Filed: October 15, 2007
Trial Date: October 25, 2010

1 I, MARILYN NANCI MCGREGOR, declare and state as follows:

2 1. That the following is based on my own personal knowledge and if called
3 upon as a witness I could and would competently testify thereto.

4 2. I am the Plaintiff and Class Representative in the above-entitled Class Action
5 litigation named as NANCY MCGREGOR.

6 3. Judgment was entered on my behalf, as named NANCY MCGREGOR, as a
7 member of the Class in the above-entitled litigation on December 16, 2010 in the amount

1 of \$1,824,210.39 for general damages plus \$500,000.00 for exemplary damages for a total
2 of \$2,324,210.39.

3 4. I hereby authorize Tiedt & Hurd as counsel for the Class to collect the excess
4 proceeds from the sale of the tax defaulted property of Judgment Creditor/Defendant
5 herein, Heidi Diaz.

6 I declare under penalty of perjury that the foregoing is true and correct.

7 Executed this 27 day of January 2023, at Corona

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9 
10 MARILYN NANCI MCGREGOR

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CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

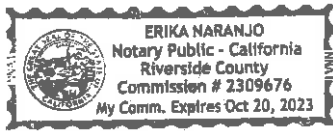
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Riverside)
On 01/27/2023 before me, Erika Naranjo, Notary Public
Date Here Insert Name and Title of the Officer
personally appeared Marilyn Nanci McGregor
Name(s) of Signer(s)

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 Erika Naranjo
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document:
Title or Type of Document: Affidavit of Marilyn Nanci McGregor
Document Date: _____ Number of Pages: _____
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

1 John E. Tiedt [State Bar No. 134667]
 Marc S. Hurd [State Bar No. 130667]
 2 **TIEDT & HURD**
 1250 Corona Pointe Court, Suite 402
 3 Corona, California 92879
 Telephone: (951) 549-9400
 4 Facsimile: (951) 549-9800

5 Michael Lee Cohen (SBN 206253)
MICHAEL L. COHEN,
 6 **Cohen McKeon, LLP**
 1910 West Sunset Blvd., #440
 7 Los Angeles, CA 90026
 Telephone: (213) 413-6400
 8 Facsimile: (213) 403-6405

9 Attorneys for Plaintiffs

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
 11 FOR THE COUNTY OF RIVERSIDE, RIVERSIDE COURT

12 JEANESSA FENDERSON; TRISTA ESSEX;)
 KATHLEEN ROGERS; DIANA SHERBY;)
 13 ANN MARIE WOOD; NANCY MCGREGOR,)
 individually and on behalf of all other similarly)
 14 situated,)

Case No. RIC 483005

CLASS ACTION

**DECLARATION OF JOHN E. TIEDT RE
 COLLECTION OF EXCESS PROCEEDS
 FROM TAX SALE**

15 Plaintiffs,

16 v.

(Assigned to Judge Mark E. Johnson, Dept. 5)

17 HEIDI DIAZ; KIMKINS, an unknown business)
 entity, and DOES 4 through 100, Inclusive,)

Action Filed: October 15, 2007

Trial Date: October 25, 2010

18 Defendants.)
 19)
 20)

21 I, JOHN E. TIEDT, hereby declare and state as follows:

22 1. That I am an attorney licensed to practice before all the Courts of the State of
 23 California, a partner in the law firm of TIEDT & HURD, and lead counsel for Plaintiffs/Class
 24 Representatives, TRISTA ESSEX (ABELOE); KATHLEEN ROGERS; DIANA SHERBY;
 25 NANCY MCGREGOR (aka MARILYN NANJI MCGREGOR), in the above captioned matter.

26 2. The following is based on my own personal knowledge and if called upon, I could
 27 and would competently testify thereto.

28 3. I served as Trial counsel with regard to the Trial in the above-entitled matter.

1 4. Judgment was entered by the Court on behalf of the above-referenced Plaintiff/Class
2 Representatives on December 16, 2020 for general damages in the amount of \$1,824,210.39, plus
3 exemplary damages in the amount of \$500,000, for a total judgment of \$2,324,210.39.

4 5. On or about August 7, 2017, my office submitted to the County of Riverside, a
5 Claim for Excess Proceeds from the Sale of Tax Defaulted Property (hereinafter “the Claim”),
6 regarding property located at 575 Calhoun Street, Corona, California (hereinafter “the Property”).
7 The Assessee for the Property is Judgment Debtor/Defendant, Heidi Diaz.

8 6. On or about August 6, 2020, in response to a request from the County of Riverside,
9 my office submitted to the County of Riverside, additional documentation in support of the Claim,
10 which included Affidavits from the Plaintiffs/Class Representatives, Trista Essex (Abeloe), Marilyn
11 Nanci McGregor (Nancy McGregor) authorizing Tiedt & Hurd to collect on their behalf’s any
12 proceeds from the tax default sale of the Property.

13 7. On March 2, 2021, my office received a telephone call and an email from the County
14 advising that the Board of Supervisors required some additional documentation in support of the
15 Claim. As such, on March 9, 2021 our office submitted my Declaration and the Affidavits of
16 Marilyn Nanci McGregor (named as Nancy McGregor) and Kathleen Rogers.

17 8. With the addition of the two above-referenced Affidavits, our office will have
18 received and submitted to the County authorization from three of the four Plaintiffs/Class
19 Representatives to collect proceeds from the tax default sale of the Property on behalf of the
20 Plaintiffs/Class Representatives.

21 9. With regard to the fourth, Plaintiff/Class Representative, DIANA SHERBY, since
22 August 2020 and up to the most recent request by the County (March 2, 2021), my office has been
23 unable to contact Ms. Sherby via email, telephone, text message, social media, or regular mail. Our
24 office has attempted to contact Ms. Sherby at every point of contact available to us. Our office even
25 conducted an internet search for current email addresses, residence address, phone numbers or
26 social media accounts for Ms. Sherby to no avail. Our office also enlisted the assistance of the
27 other Plaintiffs/Class Representatives who also advised that they had no current contact with or
28 contact information for Ms. Sherby. Attached hereto as Exhibit “1” are return receipts for emails

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sent attempting to contact Ms. Sherby.

10. On January 17, 2023 my office received an email and correspondence requesting a notarized updated statement of monies owned (up to the date of the tax sale). Marilyn Nanci McGregor is certified as the Class Representative and she has and will continue to make decisions on behalf o the Class Members of this Certified Class Action.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge and belief. Executed on January 27, 2023, at Corona, California.



JOHN E. TIEDT



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

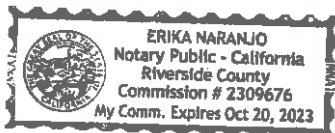
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Riverside)
On 01/27/2023 before me, Erika Naranjo, Notary Public
Date Here Insert Name and Title of the Officer
personally appeared John E Tiedt
Name(s) of Signer(s)

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 Erika Naranjo
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____
Document Date: _____ Number of Pages: _____
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
 Corporate Officer -- Title(s): _____
 Partner -- Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

Signer's Name: _____
 Corporate Officer -- Title(s): _____
 Partner -- Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

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

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

Re: **Claim for Excess Proceeds**

TC 209 Item 35 Assessment No.: 172240014-1

Assessee: DIAZ, HEIDI

Situs: 575 CALHOUN ST CORONA 92879

Date Sold: May 2, 2017

Date Deed to Purchaser Recorded: June 21, 2017

Final Date to Submit Claim: June 21, 2018

TREASURER-TAX COLLECTOR

JUN 20 2018

RECEIVED

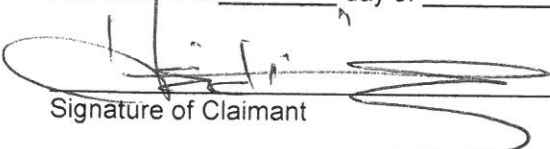
I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ _____ from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2607-019385 recorded on 11/15/2007. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this _____ day of _____, 20__ at _____ County, State


Signature of Claimant

~~_____
Signature of Claimant~~

HEIDI K. DIAZ
Print Name

~~_____
Print Name~~

2013 PLAZA DEL AINO #3
Street Address

~~_____
Street Address~~

TORRANCE, CA 90501
City, State, Zip

~~_____
City, State, Zip~~

213 / 840 - 9333
Phone Number

~~_____
Phone Number~~

FIDELITY NATIONAL TITLE

RECORDING REQUESTED BY:
Las Flores Escrow Inc.

AND WHEN RECORDED MAIL TO:

Heidi Diaz
575 Calhoun Street
Corona, CA 92879

Order No. 70008408
Escrow No. 33729-FG
Parcel No. 172-240-014-1

TPA-0001.

DOC # 2007-0693825

11/15/2007 08:00A Fee:7.00

Page 1 of 1 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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GRANT DEED

THE UNDERSIGNED GRANTOR DECLARES THAT DOCUMENTARY TRANSFER TAX IS \$488.40 and CITY S

- computed on full value of property conveyed, or
- computed on full value less liens or encumbrances remaining at the time of sale.
- unincorporated area: Corona, and



FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Christian De Ramon, an unmarried man

hereby Grants to **Heidi Diaz, A SINGLE WOMAN**

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

Lot 19 of Tract No. 21213-1, in the City of Corona, County of Riverside, State of California, as per map recorded in Book 182, Page(s) 33 To 37 of Maps, in the Office of the County Recorder of said County.

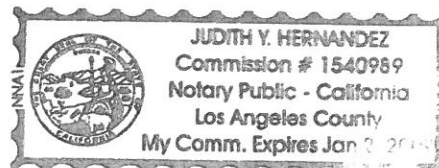
Date September 27, 2007

Christian De Ramon

STATE OF CALIFORNIA }
COUNTY OF Los Angeles } S.S.

On September 27, 2007, before me, Judith Y. Hernandez, Notary Public personally appeared **Christian De Ramon** 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 (Seal)



#1540989
Exp: Jan 2, 2009

HEIDI K. DIAZ

June 20 2018

Don Kent
Treasurer-Tax Collector
P. O. Box 12005
Riverside, CA 92502-2205

Dear Mr. Kent,

Per the Riverside County Treasurer Claim Form Instructions, please consider this document my statement under penalty of perjury for exceed proceeds in the property tax sale of my home at 575 Calhoun Street, Corona CA 92879.

DEED OF TRUST

Please find attached my deed of trust for my home at 575 Calhoun Street. I paid \$444,000 via cashier's check on September 27, 2007.

Per CCP 703.730 my claim for excess proceeds is superior to all others under the Homestead Exemption code to protect homeowners from homelessness when a creditor forces home sale.

Please find attached CCP 703.730 Homestead Exemption of \$175,000 to which I am entitled.

HOMESTEAD EXEMPTION

Per California Code of Civil Procedure 703.730 as follows:

CODE OF CIVIL PROCEDURE - CCP

TITLE 9. ENFORCEMENT OF JUDGMENTS [680.010 - 724.260]
DIVISION 2. ENFORCEMENT OF MONEY JUDGMENTS [695.010 - 709.030]
CHAPTER 4. Exemptions [703.010 - 704.995]
ARTICLE 4. **Homestead Exemption** [704.710 - 704.850]

704.730. (a) The amount of the homestead exemption is one of the following:

(1) Seventy-five thousand dollars (\$75,000) unless the judgment debtor or spouse of the judgment debtor who resides in the homestead is a person described in paragraph (2) or (3).

(2) One hundred thousand dollars (\$100,000) if the judgment debtor or spouse of the judgment debtor who resides in the homestead is at the time of the attempted sale of the homestead a member of a family unit, and there is at least one member of the family unit who owns no interest in the homestead or whose only interest in the homestead is a community property interest with the judgment debtor.

(3) One hundred seventy-five thousand dollars (\$175,000) if the judgment debtor or spouse of the judgment debtor who resides in the homestead is at the time of the attempted sale of the homestead any one of the following:

(A) A person 65 years of age or older.

(B) A person physically or mentally disabled who as a result of that disability is unable to engage in substantial gainful employment. There is a rebuttable presumption affecting the burden of proof that a person receiving disability insurance benefit payments under Title II or supplemental security income payments under Title XVI of the federal Social Security Act satisfies the requirements of this paragraph as to his or her inability to engage in substantial gainful employment.

(C) A person 55 years of age or older with a gross annual income of not more than twenty-five thousand dollars (\$25,000) or, if the judgment debtor is married, a gross annual income, including the gross annual income of the judgment debtor's spouse, of not more than thirty-five thousand dollars (\$35,000) and the sale is an involuntary sale.

PROOF OF AGE

Please see attached copy of my California Drivers License stating DOB 5/10/58 and I am 60 years old. At the time of the property tax auction, 5/2/2017, I was 58 years old.

PROOF OF INCOME

Since 2007 I have been self employed in ecommerce. My websites were hacked in 2017 and business took a downturn. My health also began to deteriorate as an insulin dependent diabetic with chronic kidney disease and cardio myopathy. I did not have sufficient income in 2016 to file an income tax return. I had no income in 2017 and did not file an income tax return.

After I lost my home in the property tax sale I became homeless and lived in my car. Originally I am from the Torrance area and returned there since the temperatures are cooler for people living in their cars. Typically I sleep overnight in McDonald's parking lots since they have 24 hour restroom availability. Diabetics use restrooms frequently at night.

I applied for and received Food Stamps (SNAP) and Medi-Cal in June 2007 to present. Please see attached copies of my Golden State Advantage card (food stamps), State of California Benefit Identification Card (general welfare identification card) and Medi-Cal Program card for LA Care (my Medi-Cal assigned healthcare plan).

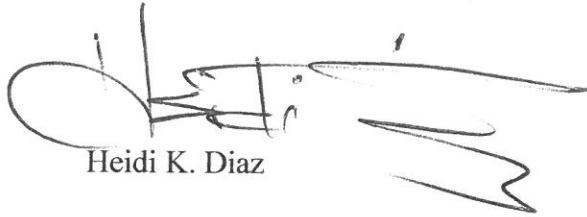
My income remains at \$0. I have been living off of the \$2,000 "cash for keys" the new owner paid me to leave my home in June 2007. My brother added me to his car insurance policy and

cellphone plan so I don't have those bills anymore. My sister and son send me occasional gift cards for gasoline and fast food restaurants.

It is very hard living this way in a car, especially with severe medical problems, but I have been waiting for the mandatory 1 year waiting period after recordation of the property deed of the new owner so I could claim the exceed proceeds of my home and get a place to live.

I hope with all of my heart that this process moves quickly and I can get a bed to sleep in.

I declare under penalty of perjury in the counties of Los Angeles, California, that the foregoing is true and correct dated June 20, 2018.



Heidi K. Diaz

6/20/18

Mailing Address

2013 Plaza Del Amo Blvd. #B
Torrance, CA 90501
(213) 840-9333 (cellphone)

