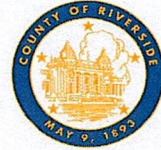


SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 19.9
(ID # 12318)

MEETING DATE:
Tuesday, April 18, 2023

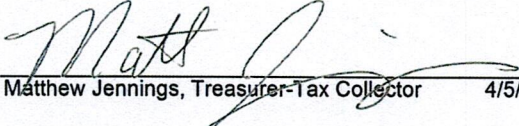
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 207, Item 739. Last assessed to: Norman Vangen, a married man as his sole and separate property. District 3. [\$3,526- 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 sale associated with parcel 579080017-3;
2. Deny the claim from the United States Treasury, Internal Revenue Service for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 579080017-3;
3. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$3,526.56, 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	\$3,526	\$ 0	\$3,526	\$ 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 24, 2016 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 14, 2016. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on August 10, 2016, 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 March 11, 2010 as Instrument No. 2010-0111368 and an Order to Withhold Personal Income Tax received September 02, 2016.
2. Claim from the United States Treasury, Internal Revenue Service based on a Notice of Federal Taxes Due received September 02, 2016.

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 \$3,526.56. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available there are no funds available for consideration for the claim from the United States Treasury, Internal Revenue Service. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

Impact on Residents and Businesses

Excess proceeds will be released to a lien holder of the property.

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB

ATTACHMENT B. Claim IRS


Stephanie Perez, Principal Management Analyst 4/10/2023


Ronak Patel, Deputy County Counsel 3/14/2023

Form **10492**
(Rev. November 2013)

Department of the Treasury-Internal Revenue Service
Notice of Federal Taxes Due

Escrow or Docket Number
APN 579080017-3

To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary)
County of Riverside, Treasurer-Tax Collector

Amount due
\$5913.98

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

4080 Lemon St., PO BOX 12005
Riverside, CA 92502-2205

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

NORMAN L. VANGEN
1020 WESTERN KNOLLS AVE #4, BEAUMONT, CA 92223

to the United States of America, the sum of five thousand nine hundred thirteen dollars & 98/100
for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2007		10/05/2009	\$1750.00	\$647.66	\$437.50	\$2835.16
1040 12/31/2008		06/22/2009	-\$42.05	\$1154.59	\$1966.28	\$3078.82

RECEIVED
2016 SEP -2 PM 4: 32
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

The total amount above reflects the amount owed as of December 29, 2016

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

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

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

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

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

By (Name) R. Salcedo	Title LIEN ADVISOR	ID Number 1001023281	Telephone number 949-389-4584
-------------------------	-----------------------	-------------------------	----------------------------------

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

Internal Revenue Service
24000 Avila Rd., M/S 5905
Laguna Niguel, CA 92677

Signature



FTB

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

Date: August 29, 2016

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
624:LY:VANGEN

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

2016 SEP -2 PM 4: 29
RIVERSIDE COUNTY
TREAS - TAX COLLECTOR

RECEIVED

APN : 579-080-017
Taxpayer (s) : NORMAN VANGEN
FTB Account Number:
Date Sold : May 24, 2016

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 24, 2016.

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 NORMAN VANGEN, Account Number

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

The amount of the claim for the Franchise Tax Board is \$8,424.02, as of May 24, 2016.

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 Leslie Yorston of this department at (916)845-3561.

Brenda Sizer

for Brenda Sizer, 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:

NORMAN VANGEN
APN: 579-080-017

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2007	\$2,156.00	\$0.00	\$232.10	\$0.00	\$1,544.00	\$844.10*
2008	\$4,203.00	\$1,050.75	\$1,238.84	\$240.00	\$0.00	\$6,732.59
2008	\$0.00	\$0.00	\$45.13	\$0.00	\$0.00	\$45.13*
2011	\$384.00	\$231.00	\$77.20	\$110.00	\$0.00	\$802.20*
TOTAL	\$6,743.00	\$1,281.75	\$1,593.27	\$350.00	\$1,544.00	\$8,424.02

Balance reflects the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the property tax sale May 24, 2016.

(*) Balance(s) reflect(s) the liabilities not secured by a recorded or filed Notice of State Tax Lien as of the date of the property tax sale.

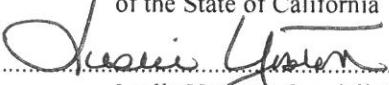
The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert No. 10061150182 recorded in Riverside County on March 11, 2010, for the tax year 2008, under Instrument No. 2010-0111368.

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 29, 2016
(Seal)

FRANCHISE TAX BOARD
of the State of California
BY 
Leslie Yorston, Specialist
(916) 845-3561

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

DOC # 2010-0111368

03/11/2010 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952



NOTICE OF STATE TAX LIEN

M
030

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10061150182

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 as follows:

Name of Taxpayer(s) : NORMAN L VANGEN

FTB Account Number :

Social Security Number(s) :

Last Known Address : 61579 SUN TER
: MOUNTAIN CTR CA 92561-3743

For Taxable Years : 2008

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	TOTAL
\$4,203.00	\$441.32	\$192.19	\$230.00	\$0.00	\$0.00	\$5,066.51

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: 03/05/10

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

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

August 29, 2016

In reply refer to:
624:LY:VANGEN

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Parcel No. : 579-080-017
Taxpayer : NORMAN VANGEN
Account No. :

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 NORMAN VANGEN. **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.

Leslie Yorston, Specialist
Collection Advisory Team
(916) 845-3561



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916)845-3561

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: August 29, 2016

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008, 2011

Taxpayer's Name and Address:

NORMAN VANGEN
 APN: 579-080-017

AMOUNT DUE \$ 1,691.43

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 PROPERTY TAX SALE, APN: 579-080-017, ON MAY 24, 2016. 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)845-3561

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

Date: August 29, 2016

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008, 2011

Taxpayer's Name and Address:

NORMAN VANGEN
 APN: 579-080-017

AMOUNT DUE \$ 1,691.43

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)845-3561

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

Date: August 29, 2016

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008, 2011

Taxpayer's Name and Address:

NORMAN VANGEN
 APN: 579-080-017

AMOUNT DUE \$ 1,691.43

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).

MATTHEW JENNINGS
County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer

Melissa Johnson
Assistant Tax Collector



August 23, 2022

STATE OF CALIFORNIA, FRANCHISE T,
COLLECTION ADVISORY TEAM, M/S A
C/O LESLIE YORSTON
P.O. BOX 2952
SACRAMENTO, CA 95812-2952

Re: PIN: 579080017-3
TC 207 Item 739
Date of Sale: May 24, 2016

To Whom It May Concern:

This office is in receipt of your claim for exc
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.

- 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 Certificates
- Copy of Marriage Certificate for

- Original Note/Payment Book
- 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 **September 6, 2022** to: Riverside County Treasurer-Tax
Collector, Attn: Excess Proceeds, P.O. Box 12005, Riverside, CA 92502-2205. If you should have any
questions, please contact me at the number listed below.

Sincerely,

Maricela Ambriz

Senior Accounting Assistant
Tax Sale Operations/Excess Proceeds
PH: (951) 955-3336/Fax: (951) 955-3990

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 		<p>A. Signature X</p> <p>B. Received by (Print Name)</p> <p>D. Is delivery address correct? If YES, enter delivery address</p>
<p>1. Article Addressed to:</p> <p>State of California, FTB Collection Advisory Team M/S A-240 c/o Leslie Yorston P.O. Box 2952 Sacramento, CA 95812-2952</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted</p> <p><input type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted</p> <p><input type="checkbox"/> Insured Mail</p> <p><input type="checkbox"/> Insured Mail Restricted (over \$500)</p>
<p>2. Article Number (Transfer from service label)</p> <p>7003 3110 0005 4935 8528</p>		



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



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

Date: August 24, 2022

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:LY:VANGEN

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

RECEIVED
 2022 AUG 29 AM 9:11
 RIVERSIDE COUNTY
 TREAS-TAX COLLECTOR

APN : 579-080-017
 Taxpayer (s) : NORMAN VANGEN
 FTB Account Number:
 Date Sold : May 24, 2016
 Updated : Updated Claim from August 29, 2016

I, Leslie Yorston, am employed by the State of California, Franchise Tax Board (FTB) as a Specialist with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 24, 2016.

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 NORMAN VANGEN, Account Number 579-080-017.

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

The amount of the claim for the Franchise Tax Board is \$6,729.59, as of May 24, 2016.

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 Leslie Yorston of this department at (916)845-3561.

Thomas Schmidt, Specialist
 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:

NORMAN VANGEN
APN: 579-080-017

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2008	\$4,203.00	\$1,050.75	\$1,238.84	\$237.00	\$0.00	\$6,729.59	
Total Liened	\$4,203.00	\$1,050.75	\$1,238.84	\$237.00	\$0.00	\$6,729.59	(*)
Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2007	\$2,156.00	\$0.00	\$466.01	\$0.00	\$1,544.00	\$1,078.01	
2008	\$0.00	\$0.00	\$1,623.73	\$0.00	\$0.00	\$1,623.73	
Total Un-Liened	\$2,156.00	\$0.00	\$2,089.74	\$0.00	\$1,544.00	\$2,701.74	(**)

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on May 24, 2016.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or record Notice of State Tax Lien prior to the trustee's sale on May 24, 2016.

The following Notice of State Tax Lien has been recorded:

Certificate No. 10061150182 recorded in the office of the county recorder of Riverside County on March 11, 2010, for the tax year 2008, under Instrument No. 2010-0111368.

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.



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

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

August 24, 2022

In reply refer to:
624:LY:VANGEN

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

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Parcel No. : 579-080-017
Taxpayer : NORMAN VANGEN
Account No. :
Updated : Updated from August 29, 2016

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 NORMAN VANGEN. **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.

Leslie Yorston

Leslie Yorston, Specialist
Collection Advisory Team
(916) 845-3561



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-240
 PO BOX 2952
 SACRAMENTO CA 95812-2952
 (916)845-3561

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: August 24, 2022

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

AMOUNT DUE \$ 2,701.74

NORMAN VANGEN
 APN: 579-080-017

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 PROPERTY TAX SALE, APN: 579-080-017, ON MAY 24, 2016. 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)845-3561

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

Date: August 24, 2022

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

NORMAN VANGEN
 APN: 579-080-017

AMOUNT DUE \$ 2,701.74

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)845-3561

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

Date: August 24, 2022

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

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

NORMAN VANGEN
 APN: 579-080-017

AMOUNT DUE \$ 2,701.74

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

<p>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.</p>

<p>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 <u>top</u> of this form for account information. You should have this notice with you when you call.</p>

<p>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.</p>
