

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



**ITEM: 19.18
(ID # 12485)**

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 323. Last assessed to: Neva J. Degler, an unmarried woman. District 2. [\$50,204-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 375250030-9;
2. Authorize and direct the Auditor-Controller to issue a warrant to the State of California, Franchise Tax Board in the amount of \$50,204.70, 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	\$50,204	\$ 0	\$50,204	\$ 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 one claim for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on Notice of State Tax Liens recorded on May 14, 2008 as Instrument No. 2008-0259730 and extended on February 28, 2018 as Instrument No. 2018-0075821, and September 28, 2011 as Instrument No. 2011-0430503 and extended on June 30, 2021 as Instrument No. 2021-0395655.

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 \$50,204.70. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

Impact on Residents and Businesses

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim FTB

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


Stephanie P..., 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

Notice Date: August 24, 2016

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
 624:YD:DEGLER

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

RECEIVED
 2016 AUG 30 AM 7:39
 RIVERSIDE COUNTY
 REAS-TAX COLLECTOR

Assessment No.: • 375250030-9 TC: 207 ITEM: 323
 Situs Address: NONE
 Assessee: NEVA J DEGLER
 FTB Account No.:

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. 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:

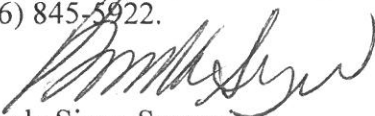
A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of NEVA J DEGLER, Account Number

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

The amount of the claim for the Franchise Tax Board is \$196,144.03, 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 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 # 2008-0259730

05/14/2008 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

023

M
023

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08122692542

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) : NEVA J DEGLER

FTB Account Number :

Social Security Number(s) : XXX-XX

Last Known Address : 17428 RYAN AVE
LAKE ELSINORE CA 92530-3034

For Taxable Years : 2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
60981.00	15245.25	12729.33	167.00	0.00	0.00	89122.58

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: 05/01/08

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

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 # 2018-0075821

02/28/2018 03:02 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: LAURIE #842



Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number : 18055352940
Extend Certificate Number : 08122692542
Document No./ Book : 2008-0259730
Page :
Recorded : 05/14/08

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) : NEVA J DEGLER

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 17428 RYAN AVE
: LAKE ELSINORE CA 92530-3034

For Taxable Years : 2005

Total Lien Amount* : \$139,986.79

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: 02/24/18

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: *Gozel G 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

DOC # 2011-0430503

09/28/2011 03:49P Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



Notice of State Tax Lien



Filed With: RIVERSIDE

Certificate Number: 11256348578

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) : NEVA J DEGLER

FTB Account Number :

Social Security Number(s) : XXX-XX-

Last Known Address : 25270 ADAMS AVE
: MURRIETA CA 92562-7252

For Taxable Years : 2006

Total Lien Amount * : \$45,913.96

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: 09/16/11

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

Authorized facsimile signature.

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

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

**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 : 21177673358
Extend Certificate Number : 11256348578
Document No./ Book : 2011-0430503
Page :
Recorded : 09/28/11

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) : NEVA J DEGLER

FTB Account Number

Social Security Number(s) : XXX-XX-

Last Known Address : 17428 RYAN AVE
: LAKE ELSINORE CA 92530-3034

For Taxable Years : 2006

Total Lien Amount* : \$65,981.85

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: 06/26/21

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.

RE: EP 207-323 Updated Statement of Monies Owed

From: Rojas, Patricia@FTB
To: RCTTC Excess Proceeds
Cc: Rojas, Patricia@FTB
Sent: 8/22/2022 10:01:57 AM
Attachments:  [DEGLER, NEVA \(APN 375183003-8 214 331\).pdf](#)

The claim we provided you dated September 20, 2019 has the amount owed up to the date of tax sale (June 4, 2019). Please see attached for your reference.

From: RCTTC Excess Proceeds [mailto:RCTTCExcessProceeds@rivco.org]
Sent: Monday, August 22, 2022 8:44 AM
To: Dao, Yen@FTB <Yen.Dao@ftb.ca.gov>; Rojas, Patricia@FTB <Patty.Rojas@ftb.ca.gov>
Subject: RE: EP 207-323 Updated Statement of Monies Owed

Re: PIN 375250030-9
TC 207 Item 323
Date of Sale: May 24, 2016
Account No: 110-73513-78 (Neva J Degler)

Good morning.

Our office has not received a reply regarding the above referenced file. Our office requires an Updated Statement of Monies Owed (up to the date of tax sale) to move this file to the next stage of review. Please let me know if you have any questions.

Regards,

Maricela Ambroz

Senior Accounting Assistant
Tax Sale Operations Unit



OFFICE OF THE TREASURER-TAX COLLECTOR
RIVERSIDE COUNTY, CALIFORNIA

From: Dao, Yen@FTB <Yen.Dao@ftb.ca.gov>
Sent: Friday, August 5, 2022 12:56 PM
To: Rojas, Patricia@FTB <Patty.Rojas@ftb.ca.gov>
Cc: RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Subject: RE: EP 207-323 Updated Statement of Monies Owed

CAUTION: This email originated externally from the Riverside County email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

Hi Patty,
Per Beagle, this is yours. Please review and response.

Thanks,
Yen

From: RCTTC Excess Proceeds <RCTTCExcessProceeds@riyco.org>
Sent: Friday, August 05, 2022 12:49 PM
To: Dao, Yen@FTB <Yen.Dao@ftb.ca.gov>
Subject: EP 207-323 Updated Statement of Monies Owed

Re: PIN 375250030-9
TC 207 Item 323
Date of Sale: May 24, 2016
Account No: 110-73513-78 (Neva J Degler)

To Whom It May Concern:

This office is in receipt of your claims 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.

Updated Statement of Monies Owed (up to the date of tax sale)

Please send in all requested documents within 14 days (August 19, 2022).

Thank you,

Maricela Ambriz

Senior Accounting Assistant
Tax Sale Operations Unit

MATTHEW JENNINGS
County of Riverside Treasurer - Tax Collector



Giovane Pizano
Assistant Treasurer
 December 29, 2022


Melissa Johnson
Assistant Tax Collector

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

Re: TC 207 Item 323
 PIN 375250030-9
 Date of Sale: May 24, 2016

FTB ID No.: 110-73513-78
 Taxpayer: NEVA J DEGLER

To Whom It May Concern:

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. 	A. Signature X
1. Article Addressed to: <i>State of California, FTB Collection Advisory Team MS A-240 PO Box 2952 Sacramento, CA 95812-</i>	B. Received by (<i>Printed Name</i>) D. Is delivery address different? If YES, enter delivery address
 9590 9402 1202 5246 9545 52	3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)
2. Article Number (<i>Transfer from service label</i>) 7003 3110 0005 4936 2006	
PS Form 3811, July 2015 PSN 7530-02-000-9053	

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Treasurer-Tax Collector in making the determination.

- | | |
|--|--|
| <input type="checkbox"/> Copy of a trust/will | <input type="checkbox"/> Original Note/Payment Book |
| <input type="checkbox"/> Notarized Statement of different/misspelled | <input checked="" type="checkbox"/> Updated Statement of Monies Owed (as of date of tax sale) |
| <input type="checkbox"/> Original Notarized Authorization for Agent to Collect Excess Proceeds | <input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock) |
| <input type="checkbox"/> Notarized Assignment of Right to Collect Excess Proceeds | <input type="checkbox"/> Court Order Appointing Administrator |
| <input type="checkbox"/> Certified Death Certificates | <input type="checkbox"/> Deed (Quitclaim/Grant etc...) |
| <input type="checkbox"/> Copy of Marriage Certificate for | <input type="checkbox"/> Other: |

Please send in all **original** documents by **January 29, 2023** 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,

Megan Montellano

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

Ambriz, Maricela

From: RCTTC Excess Proceeds
Sent: Friday, January 6, 2023 4:11 PM
To: 'Rojas, Patricia@FTB'
Cc: Yen.Dao@ftb.ca.gov
Subject: RE: EP 207-323 Updated Statement of Monies Owed {ENCRYPT}
Attachments: 8.22.22.pdf; 8.30.16.pdf

Good afternoon,

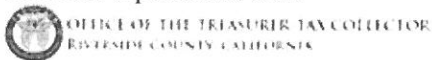
The statements you provided 8/22/2022 was for the **incorrect** property that was sold (property is listed as TC 214 Item 331, PIN# 375183003-8, Sold 6/4/2019). Our office requires an updated statement for the claim on: **TC 207 Item 323, PIN# 375250030, Sold 5/24/2016.**

I will attach the form you sent 8/22/2022 and the original claim we received 8/30/2016. Please send the Updated Statement by January 29, 2023. Please contact me at (951) 955-3336 if you have questions.

Regards,

Maricela Ambriz

Accounting Technician I
Tax Sale Operations Unit



From: Rojas, Patricia@FTB <Patty.Rojas@ftb.ca.gov>
Sent: Thursday, January 5, 2023 12:40 PM
To: RCTTC Excess Proceeds <RCTTCExcessProceeds@rivco.org>
Cc: Rojas, Patricia@FTB <Patty.Rojas@ftb.ca.gov>
Subject: RE: EP 207-323 Updated Statement of Monies Owed {ENCRYPT}

CAUTION: This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

This information was provided to you on 09/18/2019 & 8/22/2022. Will you be initiating payout soon?

From: RCTTC Excess Proceeds [mailto:RCTTCExcessProceeds@rivco.org]
Sent: Thursday, December 29, 2022 1:05 PM
To: Rojas, Patricia@FTB <Patty.Rojas@ftb.ca.gov>
Subject: EP 207-323 Updated Statement of Monies Owed



January 29, 2023

CLAIM FOR EXCESS PROCEEDS

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

Subject : **Claim For Excess Proceeds**
Taxpayer : Neva J. Degler
FTB ID-No. :
Assessment No. : 375250030-9 TC: 207 Item: 323
Date of Tax Sale : May 24, 2016

I, Yen Dao, 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.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale May 24, 2016.

The claim is based on the fact that FTB 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 NEVA J. DEGLER, Account Number

A perfected and enforceable state tax lien arose upon all real property of NEVA J. DEGLER, pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$184,395.70 as of May 24, 2016.

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

Yen Dao, 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:

**NEVA J. DEGLER
APN: 375250030-9**

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$65,921.00	\$16,480.25	\$48,721.87	\$175.00	\$0.00	\$131,298.12
2006	\$24,655.00	\$12,327.50	\$15,995.08	\$120.00	\$0.00	\$53,097.58
Total Liened	\$90,576.00	\$28,807.75	\$64,716.95	\$295.00	\$0.00	\$184,395.70 *

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2005	\$0.00	\$0.00	\$40,148.80	\$0.00	\$0.00	\$40,148.80
2006	\$0.00	\$0.00	\$16,221.42	\$0.00	\$0.00	\$16,221.42
2007	\$3,254.00	\$1,627.00	\$3,728.69	\$139.00	\$254.05	\$8,494.64
2008	\$2,581.00	\$1,290.50	\$2,506.12	\$108.00	\$0.00	\$6,485.62
Total Un-Liened	\$5,835.00	\$2,917.50	\$62,605.03	\$247.00	\$254.05	\$71,350.48**

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 Notices of State Tax Lien have been recorded or filed:

Certificate No. 08122692542 recorded in the office of the county recorder of Riverside on May 14, 2008 for tax year 2005, Instrument No. 2008-0259730. Lien Extension Certificate No. 18055352940 recorded in the office of the county recorder of Riverside on February 28, 2018 for the tax year 2005 under Instrument No. 2018-0075821.

Certificate No. 11256348578 recorded in the office of the county recorder of Riverside on September 28, 2011 for the tax year 2006 under Instrument No. 2011-0430503. Lien Extension Certificate No. 21177673358 recorded in the office of the county recorder of Riverside on June 30, 2021 for the tax year 2005 under Instrument No. 2021-0395655.

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 29, 2023
(Seal)

FRANCHISE TAX BOARD
of the State of California

By: _____
Yen Dao, Specialist
(916) 845-5922