

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

266A



**FROM:** Treasurer-Tax Collector

**SUBMITTAL DATE:**  
August 25, 2003

**SUBJECT:** Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. 163, March 11, 2002.

**RECOMMENDED MOTION:** That the Board of Supervisors 1) Rescind the tax sale of parcel number 604253007-3 in accordance with the provisions of Section 3731, Revenue and Taxation Code. 2) Direct the Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax Defaulted Property. 3) Direct the Auditor/Controller to refund the purchase price of \$9,210.45, and 4) Direct the County-Clerk Recorder to record the Rescission of Tax Deed without charge.

**BACKGROUND:** On March 11, 2002, at the Tax Collector's annual public auction of tax defaulted parcels, the property described in the Tax Deed attached hereto and incorporated by reference was sold for \$9,200.00, plus Documentary Transfer Tax of \$10.45.

After the public auction the Tax Collector's Office was contacted by Carol Goldstein, the purchaser, who stated that the property she purchased is a catch basin. After further investigation the Tax Collector's Office has determined that the property is indeed a water catch basin, which is and has been maintained by the City of La Quinta. See attached documentation. See page 2 (Cont.)

Departmental Concurrence

*[Handwritten Signature]*

Paul McDonnell  
Treasurer-Tax Collector

FORM APPROVED  
COUNTY COUNSEL

AUG 26 2003

*[Handwritten Signature]*

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	
	Annual Net County Cost:	\$ 0	For Fiscal Year:	0

<b>SOURCE OF FUNDS:</b> 26-10000 Recording Fees, 09-65315 State Sale Fee, 06-10000 County Sale Fee, 59-10000 Cost of Notice, 10-10000 Advertising Cost, 05-10000 Power to Sell Fee, 18-65310 Prior year Taxes, 07-65010 Current Year Taxes and 08-65595 Excess Proceeds	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** APPROVE *[Handwritten Signature]*

- Dep't Recomm.:  Consent
- Per Exec. Ofc.:  Consent
- Policy
- Policy

**County Executive Office Signature**

**Prev. Agn. Ref.:** | **District:** 4 | **Agenda Number:**

3.82

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The Subject property was dedicated to the City of La Quinta in 1990 by the developer for the purpose it is being used for. For reasons which are unclear now, the City neglected to record an acceptance of the dedication and the property did not transfer to the City. Although the City was notified of our intent to sell the parcel we were not informed of the City's use of the property. The City has now agreed to accept the original dedication of the subject property which will make it non taxable and therefore, not subject to tax sale, and will allow us to proceed with a full refund.