

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

228



**FROM:** Treasurer/Tax Collector

**SUBMITTAL DATE:**  
February 3, 2005

**SUBJECT: A Sealed Bid Sale of Tax-Defaulted Real Property, Sale No. TC-172, scheduled for May 2, 2005 at the Treasurer/Tax Collectors Office 4080 Lemon Street 4<sup>th</sup> Floor, Riverside, California.**

**RECOMMENDED MOTION:** That the Board of Supervisors:

1) Approve the intended Sealed Bid tax sale, TC-172, 2) Approve and adopt the provisions of the Revenue and Taxation Code Section 3692 (c), 3698.5(b), and Section 4703(a), (3) Adopt Resolution 2005-059 approving the Sealed Bid Sale of tax-defaulted property, prepared and approved by County Counsel, and 4) Instruct the Clerk of the Board to immediately forward a certified copy of the Board's Resolution to the Tax Collector following Board approval.

**The above action will authorize the minimum bid on tax-defaulted real property to be offered at a sealed bid sale.**

**BACKGROUND:** Properties for which taxes are not paid are sold to collect back taxes. After the property has been tax-defaulted for a period of five or more years from the original tax-default year, it becomes subject to the Tax Collector's "Notice of Power To Sell Tax-Defaulted Property", which is then recorded. *When parcels which are rendered unusable by their size, location, or other conditions are subject to sale for nonpayment of taxes, the tax collector may offer these parcels at a minimum bid only to owners of contiguous parcels.* (Continued)

*[Handwritten Signature]*

Paul McDonnell, Treasurer/Tax Collector

Departmental Concurrence

FEB 7 2005

FORM APPROVED COUNTY COUNSEL

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 48,576.47	In Current Year Budget:	YES
	Current F.Y. Net County Cost:	\$ 48,576.47	Budget Adjustment:	NO
	Annual Net County Cost:	\$	For Fiscal Year:	2004-05

<b>SOURCE OF FUNDS:</b> Tax Loss Reserve Fund	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** **APPROVE.**

*[Handwritten Signature]*

County Executive Office Signature

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

**Prev. Agn. Ref.:** \_\_\_\_\_ **District:** \_\_\_\_\_ **Agenda Number:** \_\_\_\_\_

3.25

**BOARD OF SUPERVISORS**  
**FORM 11**  
**Page 2**

**BACKGROUND:** If the property is not subsequently redeemed by the payment of all amounts due, it is offered for sale by the Tax Collector. This action will set in motion the Tax Collector's Sealed Bid May sale.

**SUMMARY OF THE MAY, 2005 SEALED BID SALE:**

The Tax Collector proposes to offer a maximum of fifty-nine (59) "fee parcels":

- a) Fifty-nine (59) fee parcels will be offered for a minimum bid of \$540.00 each, which constitutes the cost of sale.

As indicated in Exhibit "A", the aggregate minimum bid for all parcels is \$ 31,860.00

The final number of parcels actually offered for sale on the auction dates will be reduced by taxpayer redemptions. Properties will also be pulled from the sale to comply with bankruptcy stays and for administrative considerations.

In general, the financial impact of tax sales can be summarized as follows:

- Sales at, or above, the amount of taxes owed have no direct negative impact on the County's budget.
- Sales at less than the amount of taxes owed have an indirect negative impact on the County's budget. As long as any tax loss (taxes owed minus the net sales price) is within the Teeter Program's annual budget, no subsequent adjustments to the General Fund Budget are required.

For this sale, if all parcels being offered for sale were to sell for only the minimum bid, the maximum tax loss would be \$58,525.87. Taking into account the Teeter formula, which shares this loss with other taxing entities, the maximum loss to the Tax Loss Reserve Fund would be \$48,576.47. **Accordingly, there should be no direct impact on the County General Fund because reserves exceeding that amount have been set aside.**

More likely than not, there will be minimal impact upon the Tax Loss Reserve Fund itself. Based upon recent experience, this sale will not realize the maximum loss for three reasons: (i) properties are inevitably pulled from the sale due to bankruptcy or taxpayer redemptions; (ii) some parcels will sell for more than the minimum bid and (iii) other parcels are likely to receive no bids.

RESOLUTION NO. 2005-059  
APPROVING SALE OF UNUSABLE TAX-DEFAULTED  
PROPERTY SUBJECT TO THE POWER OF SALE  
BY SEALED BID AND SETTING THE MINIMUM BID

WHEREAS, the Tax Collector of Riverside County intends to conduct a sealed bid sale of tax-defaulted parcels subject to the power of sale for parcels that are unusable by virtue of their size, location of other conditions and to set a minimum bid in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code; and

WHEREAS, the Tax Collector requests that the Board of Supervisors of the County of Riverside, State of California approve the intended sealed bid sale; and any postponement of the sale that may be necessary; Tax Sale List TC 172 , Sale File 4317 is attached herewith as Exhibit "A" and sets forth the property declared tax-defaulted with the year of the tax-default, the assessment number, the item number, the minimum bid, and the last assessee; and

WHEREAS, the notice of the proposed sale will be sent to the State Controller in accordance with Section 3700.5 of the California Revenue and Taxation Code ; and

WHEREAS, the Tax Collector in his discretion has determined that the property specified in Exhibit "A", attached hereto and incorporated by reference, should be offered for sale on May 2, 2005 at the Office of the Riverside County Tax Collector, at a minimum bid in accordance with California Revenue and Taxation Code Sections 3698.5; and

WHEREAS, it is in the best interests of the State of California, the County of Riverside, and cities, school districts, and special districts for whom the Tax Collector collects taxes, to sell said properties; now, therefore,

BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on February 15, 2005, that the proposed sale by sealed bid of tax-defaulted property subject to the power of sale, and any continuation of the sale is hereby approved and the Tax Collector of the County of Riverside is directed to offer the property described in Exhibit "A" attached hereto and incorporated by reference, to the highest bidder for

1 cash in lawful money of the United States at the minimum bid set in accordance with California Revenue  
2 and Taxation Code Sections 3692, 3698.5 as specified below:

3                   Fifty-nine parcels or less to be offered at a minimum bid of \$540.00 each which constitutes  
4 the costs of sale.

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DLH: res\2005-059  
2-07-05

EXHIBIT A  
SALE FILE 4317 (TC 172)



ITEM 1	IN THE CITY OF CATHEDRAL CITY	
008101838-9 A 50% UNDIVIDED INTEREST IN 675313015-3		008-101-838-9
LAST ASSESSED TO TRENKLE, CHARLES J TR & VICTORIA A TR & ROBBINS, ALAN H & ROBBINS, SYLVIA		TRA 019-051
MINIMUM PRICE: \$540.00		1990-008101838-0000
ITEM 2	IN THE CITY OF CORONA	
108080056-6		108-080-056-6
LAST ASSESSED TO KAUFMAN & BROAD OF SOUTHERN CALIF INC		TRA 004-127
MINIMUM PRICE: \$540.00		1999-108080056-0000
ITEM 3	IN THE CITY OF CORONA	
112172016-5		112-172-016-5
LAST ASSESSED TO BRAMALEA LTD		TRA 004-040
MINIMUM PRICE: \$540.00		1999-112172016-0000
ITEM 4	IN THE CITY OF CORONA	
112172025-3		112-172-025-3
LAST ASSESSED TO M J BROCK & SONS INC		TRA 004-000
MINIMUM PRICE: \$540.00		1998-112172025-0000
ITEM 5	IN THE CITY OF CORONA	
112182035-3		112-182-035-3
LAST ASSESSED TO BRAMALEA LTD		TRA 004-040
MINIMUM PRICE: \$540.00		1999-112182035-0000
ITEM 6	IN THE CITY OF CORONA	
115481037-0		115-481-037-0
LAST ASSESSED TO UY, JOHN J & GENEROSA C		TRA 004-037
MINIMUM PRICE: \$540.00		1999-115481037-0000
ITEM 7	IN THE CITY OF RIVERSIDE	
132262041-1 FORMERLY 132070014-4		132-262-041-1
LAST ASSESSED TO WHITED, RALPH A & LENNETTE M		TRA 009-023
MINIMUM PRICE: \$540.00		1999-132070014-0000
ITEM 8	IN THE CITY OF RIVERSIDE	
149210041-2		149-210-041-2
LAST ASSESSED TO WILLIAMS, HAROLD E & JOYCE K		TRA 009-020
MINIMUM PRICE: \$540.00		1999-149210041-0000



ITEM 9	IN THE CITY OF RIVERSIDE	
155290032-7		155-290-032-7
LAST ASSESSED TO WESTERN MORTGAGE & REALTY CO		TRA 009-065
MINIMUM PRICE: \$540.00		1999-155290032-0000
ITEM 10	OUTSIDE CITY	
161132039-0		161-132-039-0
LAST ASSESSED TO CLUBB, MICHAEL E & SANDRA LEE		TRA 099-095
MINIMUM PRICE: \$540.00		1996-161132039-0000
ITEM 11	OUTSIDE CITY	
165040013-0		165-040-013-0
LAST ASSESSED TO S & I HOLDINGS INC		TRA 099-014
MINIMUM PRICE: \$540.00		1995-165040013-0000
ITEM 12	OUTSIDE CITY	
169110011-2		169-110-011-2
LAST ASSESSED TO FELSPAR GARDENS WATER CO		TRA 099-100
MINIMUM PRICE: \$540.00		1988-169110011-0000
ITEM 13	OUTSIDE CITY	
169201032-2		169-201-032-2
LAST ASSESSED TO CARMICHAEL, JOSEPH V & MARY		TRA 099-100
MINIMUM PRICE: \$540.00		1994-169201032-0000
ITEM 14	OUTSIDE CITY	
171082036-6		171-082-036-6
LAST ASSESSED TO PARRA, JUAN MANUEL & RACHEL		TRA 099-100
MINIMUM PRICE: \$540.00		1996-171082036-0000
ITEM 15	OUTSIDE CITY	
179140016-3		179-140-016-3
LAST ASSESSED TO FLORY, MERVYN G JR & CAROLYN A & MITCHELL, CHARLES C & MITCHELL, VICTORIA K		TRA 099-037
MINIMUM PRICE: \$540.00		1993-179140016-0000
ITEM 16	IN THE CITY OF RIVERSIDE	
206203024-3		206-203-024-3
LAST ASSESSED TO GOLENSKI, D W & B L		TRA 009-158
MINIMUM PRICE: \$540.00		1990-206203024-0000



ITEM 17	IN THE CITY OF RIVERSIDE	217-202-002-0
217202002-0		TRA 009-000
LAST ASSESSED TO SAV ON ELECTRIC CO INC		1996-217202002-0000
MINIMUM PRICE: \$540.00		
ITEM 18	OUTSIDE CITY	246-123-012-7
246123012-7		TRA 088-080
LAST ASSESSED TO LA CADENA MUTUAL WATER CO		1993-246123012-0000
SITUS ADDRESS: 290 STEPHENS AVE, RIVERSIDE 92501		
MINIMUM PRICE: \$540.00		
ITEM 19	OUTSIDE CITY	279-082-023-1
279082023-1		TRA 059-097
LAST ASSESSED TO PHAM, MY THE & VU, KEM THI		1996-279082023-0000
MINIMUM PRICE: \$540.00		
ITEM 20	OUTSIDE CITY	309-100-016-0
309100016-0		TRA 083-008
LAST ASSESSED TO NU VIEW DEVELOPMENT INC		1999-309100016-0000
MINIMUM PRICE: \$540.00		
ITEM 21	OUTSIDE CITY	314-190-058-5
314190058-5		TRA 098-021
LAST ASSESSED TO LOVE, ALBERT		1999-314190058-0000
MINIMUM PRICE: \$540.00		
ITEM 22	OUTSIDE CITY	318-230-063-0
318230063-0		TRA 098-044
LAST ASSESSED TO SMITH, ALVIN C & JESSIE B		1995-318230063-0000
MINIMUM PRICE: \$540.00		
ITEM 23	OUTSIDE CITY	319-051-030-4
319051030-4		TRA 098-110
LAST ASSESSED TO CL INV CO		1991-319051030-0000
MINIMUM PRICE: \$540.00		
ITEM 24	OUTSIDE CITY	319-171-052-5
319171052-5		TRA 098-110
LAST ASSESSED TO RUIZ, ROMELIO & ISAURA & CASTRO, ELODIA & CASTRO, ERASMO		1995-319171052-0000
MINIMUM PRICE: \$540.00		



ITEM 25	OUTSIDE CITY	345-220-030-7
345220030-7		TRA 087-016
LAST ASSESSED TO LAWSON, BOBBIE N		1995-345220030-0000
MINIMUM PRICE: \$540.00		
ITEM 26	OUTSIDE CITY	347-050-029-6
347050029-6		TRA 065-061
LAST ASSESSED TO GOODMAN, DORIS C ETAL		1991-347050029-0000
MINIMUM PRICE: \$540.00		
ITEM 27	OUTSIDE CITY	347-050-052-6
347050052-6		TRA 065-061
LAST ASSESSED TO MEADOR, WILLIAM J & CONNIE J		1999-347050052-0000
MINIMUM PRICE: \$540.00		
ITEM 28	OUTSIDE CITY	347-050-053-7
347050053-7		TRA 065-061
LAST ASSESSED TO ELKINS, ANDREA RUTH		1989-347050053-0000
MINIMUM PRICE: \$540.00		
ITEM 29	OUTSIDE CITY	347-150-052-5
347150052-5		TRA 065-061
LAST ASSESSED TO WALDMAN, MICHAEL L & SHARON M		1988-347150052-0000
MINIMUM PRICE: \$540.00		
ITEM 30	OUTSIDE CITY	347-150-053-6
347150053-6		TRA 065-061
LAST ASSESSED TO DENNING, WILLIAM L & BEULAH M & WALDMAN, MICHAEL L VDE & WALDMAN, SHARON M VDE		1989-347150053-0000
MINIMUM PRICE: \$540.00		
ITEM 31	OUTSIDE CITY	347-194-033-4
347194033-4		TRA 065-061
LAST ASSESSED TO DOAN, CUONG T		1990-347194033-0000
MINIMUM PRICE: \$540.00		
ITEM 32	OUTSIDE CITY	347-260-024-0
347260024-0		TRA 065-061
LAST ASSESSED TO MUCCILLO, VINCENT J JR & KAY		1996-347260024-0000
MINIMUM PRICE: \$540.00		



ITEM 33	OUTSIDE CITY	
349371017-1		349-371-017-1
LAST ASSESSED TO MINGS, FLORA LEE		TRA 065-018
SITUS ADDRESS: 21481 MAZIE AVE N, LAKE ELSINORE 92530		1994-349371017-0000
MINIMUM PRICE: \$540.00		
ITEM 34	OUTSIDE CITY	
361074020-5		361-074-020-5
LAST ASSESSED TO PECOY, MINNA A		TRA 054-038
MINIMUM PRICE: \$540.00		1995-361074020-0000
ITEM 35	OUTSIDE CITY	
366480056-8		366-480-056-8
LAST ASSESSED TO SGA INC		TRA 065-114
MINIMUM PRICE: \$540.00		1995-366480056-0000
ITEM 36	IN THE CITY OF LAKE ELSINORE	
373034028-6		373-034-028-6
LAST ASSESSED TO DECHRISTOPHER, ANTHONY & ALEJANDRINA		TRA 005-043
MINIMUM PRICE: \$540.00		1993-373034028-0000
ITEM 37	IN THE CITY OF LAKE ELSINORE	
375334085-8		375-334-085-8
LAST ASSESSED TO HAMPTON, ALEXANDER J & STEWART, CAROLYN Y		TRA 005-005
MINIMUM PRICE: \$540.00		1993-375334085-0000
ITEM 38	IN THE CITY OF LAKE ELSINORE	
375334086-9		375-334-086-9
LAST ASSESSED TO HAMPTON, ALEXANDER J & STEWART, CAROLYN Y		TRA 005-005
MINIMUM PRICE: \$540.00		1993-375334086-0000
ITEM 39	IN THE CITY OF LAKE ELSINORE	
378064033-8		378-064-033-8
LAST ASSESSED TO MARTIN, BRUCE HOWARD		TRA 005-005
MINIMUM PRICE: \$540.00		1999-378064033-0000
ITEM 40	IN THE CITY OF LAKE ELSINORE	
378330028-6		378-330-028-6
LAST ASSESSED TO MERLINO, JACOBA		TRA 005-005
MINIMUM PRICE: \$540.00		1990-378330028-0000



ITEM 41	IN THE CITY OF LAKE ELSINORE	
379204009-6		379-204-009-6
LAST ASSESSED TO DINGWALL, ROBERT E		TRA 005-029
MINIMUM PRICE: \$540.00		1995-379204009-0000
ITEM 42	OUTSIDE CITY	
381262054-3		381-262-054-3
LAST ASSESSED TO JAMBOR, FRANK H & BARBARA N		TRA 065-140
MINIMUM PRICE: \$540.00		1999-381262054-0000
ITEM 43	OUTSIDE CITY	
387193020-1		387-193-020-1
LAST ASSESSED TO TAMULINAS, WALTER G & JEANNE A		TRA 065-001
MINIMUM PRICE: \$540.00		1999-387193020-0000
ITEM 44	OUTSIDE CITY	
405110027-4		405-110-027-4
LAST ASSESSED TO NISLE, C F & MOYER, GERALDINE		TRA 056-014
MINIMUM PRICE: \$540.00		1995-405110027-0000
ITEM 45	IN THE CITY OF CALIMESA	
411190037-6		411-190-037-6
LAST ASSESSED TO BOWMAN, WEVA B		TRA 022-041
MINIMUM PRICE: \$540.00		1991-411190037-0000
ITEM 46	IN THE CITY OF SAN JACINTO	
437091002-6		437-091-002-6
LAST ASSESSED TO LOPEZ, JAVIER U & FRANCES		TRA 010-001
MINIMUM PRICE: \$540.00		1999-437091002-0000
ITEM 47	IN THE CITY OF SAN JACINTO	
439210005-0		439-210-005-0
LAST ASSESSED TO REYNOLDS, JAMES W & HELEN R		TRA 010-120
MINIMUM PRICE: \$540.00		1999-439210005-0000
ITEM 48	IN THE CITY OF SAN JACINTO	
439210006-1		439-210-006-1
LAST ASSESSED TO BATONGBACAL, MANUEL P & AURORA C		TRA 010-120
MINIMUM PRICE: \$540.00		1995-439210006-0000



ITEM 49	IN THE CITY OF HEMET	445-060-024-9
445060024-9		TRA 006-130
LAST ASSESSED TO BUBLEY, PHYLLIS		1998-445060024-0000
MINIMUM PRICE: \$540.00		
ITEM 50	IN THE CITY OF MORENO VALLEY	474-062-006-1
474062006-1		TRA 021-045
LAST ASSESSED TO COVEY, EUGENE L JR & SHIRLEY J		1998-474062006-0000
MINIMUM PRICE: \$540.00		
ITEM 51	IN THE CITY OF MORENO VALLEY	474-110-017-9
474110017-9		TRA 021-017
LAST ASSESSED TO HASKINS, ALYCE G		1999-474110017-0000
MINIMUM PRICE: \$540.00		
ITEM 52	IN THE CITY OF MORENO VALLEY	477-232-005-6
477232005-6		TRA 021-009
LAST ASSESSED TO MILLER, JON M		1999-477232005-0000
MINIMUM PRICE: \$540.00		
ITEM 53	IN THE CITY OF MORENO VALLEY	482-170-014-1
482170014-1		TRA 021-023
LAST ASSESSED TO FLAGTWET, GREG & NITA		1989-482170014-0000
MINIMUM PRICE: \$540.00		
ITEM 54	IN THE CITY OF PALM SPRINGS	513-375-006-4
513375006-4		TRA 011-003
LAST ASSESSED TO HOWARD, ROBERT F		1998-513375006-0000
MINIMUM PRICE: \$540.00		
ITEM 55	IN THE CITY OF BANNING	534-133-016-8
534133016-8		TRA 001-020
LAST ASSESSED TO STACKER, DEMPSY & BROWN, ROBERT & LOVER, FRED L		1999-534133016-0000
MINIMUM PRICE: \$540.00		
ITEM 56	IN THE CITY OF BANNING	540-063-039-8
540063039-8		TRA 001-000
LAST ASSESSED TO FORBES, RICHARD C & MILDRED W		1997-540063039-0000
MINIMUM PRICE: \$540.00		



ITEM 57                    IN THE CITY OF BANNING  
541082027-3  
LAST ASSESSED TO MCNABNEY, MABEL V  
MINIMUM PRICE: \$540.00

541-082-027-3  
TRA 001-020  
1995-541082027-0000

ITEM 58                    IN THE CITY OF BANNING  
541082035-0  
LAST ASSESSED TO SAMANIEGO, FELIX T & NANCY E  
MINIMUM PRICE: \$540.00

541-082-035-0  
TRA 001-020  
1993-541082035-0000

ITEM 59                    OUTSIDE CITY  
939020021-2 FORMERLY 939020002-5  
LAST ASSESSED TO KEMPER LUMBERMENS PROP INC  
MINIMUM PRICE: \$540.00

939-020-021-2  
TRA 082-016  
1996-939020002-0000