

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

402  
A



**FROM:** Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE:**

MAR 19 2013

**SUBJECT:** Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. TC192 Item 1147, March 20, 2012.

**RECOMMENDED MOTION:** 1) Request that under the provisions of Section 3731, Revenue and Taxation Code, the Board of Supervisors rescind the tax sale of parcel number 848024011-0. 2) Direct the Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted property. 3) That the Tax Collector refund to the purchaser the purchase price of \$13,014.30 plus interest 4) Direct the County-Clerk Recorder to record the Rescission of Tax Deed without charge.

**BACKGROUND:** (Continued on page two)

Don Kent, Treasurer-Tax Collector

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 13,014.30	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2012-13
<b>SOURCE OF FUNDS:</b> 10000-1400100000, 65010-1300100000, 65310-1300-100000, 65315-1300100000 & 65595-1400100000				Positions To Be Deleted Per A-30 <input type="checkbox"/>
				Requires 4/5 Vote <input type="checkbox"/>

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

APPROVE

BY:

Karen L. Johnson

County Executive Office Signature

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 3/19/13  
DATE

Policy  Policy   
Consent  Consent

Dep't Recomm.:  
Per Exec. Ofc.:

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

3-18

**BACKGROUND:** (Continued)

On March 20, 2012 at the Tax Collector's annual public auction of tax defaulted parcels the property described in the Tax Deed to Purchaser attached hereto and incorporated by reference was sold to Gabriel Lopez Jr. for \$13,000, plus Documentary Transfer Tax of \$14.30.

In September 2012, the Clerk of the Board received a petition from the previous owners Gilbert & Lorraine Chavez Figueroa attached hereto and incorporated by reference to the Board of Supervisors requesting a rescission of tax sale for parcel 848024011-0. In the petition it is explained that correspondence was received by the Petitioners from the Treasurer-Tax Collector's office which stated that only cash or cashier's check will be accepted for the redemption of this property. On March 19, 2012 (last day to pay before the tax sale) the Petitioners contacted the Treasurer-Tax Collector's office (Riverside location) by telephone to get information so they could pay in cash at the Palm Springs location. They were informed that cash was not accepted at the Palm Springs location and if they wanted to pay in Palm Springs it must be in the form of a cashier's check since cash was only accepted at the Riverside location. As a result, the Petitioners attempted to work with their bank to obtain payment of the redemption amount in a form that was acceptable to the Treasurer-Tax Collector's office but were unable to do so prior to the 5:00 p.m. deadline on March 19, 2012.

The Treasurer-Tax collector's office looked into the matter further and confirms that many phone calls were received from Mrs. Figueroa on March 19, 2012 validating what was said in the petition. We concur that our tax sale correspondence did not make it clear that cash was only accepted at our Riverside location. We have since changed all of our tax sale correspondence so that it will be perfectly clear that cash will be accepted at our Riverside location only.

Pursuant to Revenue and Taxation Code Section 3731, if it is determined that the property should not have been sold, the sale may be rescinded by the Board of Supervisors with the consent of the county legal advisor. Both the Tax Collector and County Counsel have agreed that the tax sale should be rescinded. The property will be subject to past due property taxes immediately if the rescission of sale is granted.

The purchaser Gabriel Lopez Jr. has not consented to the rescission of tax sale. Pursuant to Revenue and Taxation Code Section 3731, If the written consent of the purchaser of the property or a successor in interest is not obtained the sale may be rescinded by the Board of Supervisors if both of the following conditions are met.

- 1) A hearing is scheduled before the Board of Supervisors
- 2) A notification is provided to the purchaser of the hearing scheduled before the Board of Supervisors.

The notice of hearing was mailed by certified mail to all interested parties, as required by law. Copies of all relevant notices issued in this matter together with proof of service are attached hereto and incorporated by reference.

JON CHRISTENSEN  
ASSISTANT TREASURER-TAX COLLECTOR  
  
SUE BAUER  
SR. CHIEF DEPUTY TREASURER-TAX COLLECTOR  
  
DEBBIE BASHE  
INFORMATION TECHNOLOGY OFFICER II  
  
GIOVANE PIZANO  
INVESTMENT MANAGER



DON KENT  
TREASURER

GARY COTTERILL  
CHIEF DEPUTY TREASURER-TAX COLLECTOR  
  
MATT JENNINGS  
CHIEF DEPUTY TREASURER-TAX COLLECTOR  
  
MELISSA JOHNSON  
CHIEF DEPUTY TREASURER-TAX COLLECTOR  
  
ADRIANNA GOMEZ  
ADMINISTRATIVE SERVICES MANAGER I

March 19, 2013

Gilbert Figueroa & Lorraine Chavez Figueroa  
C/O Andrew A. Rosenberry, Esq.  
Donald R. Holben & Associates  
APC 5030 Camino De La Siesta #350  
San Diego, Ca 92108

Assessment Number: 848024011-0 Address: 160 S Ash Ave., Blythe, California 92225  
Item: 192-1147 Date of Sale: March 20, 2012.

Petitioner: Gilbert Figueroa & Lorraine Chavez Figueroa:

Your petition to rescind the above referenced property has been reviewed by this office and we are making our recommendation to the Riverside County Board of Supervisors as noted on the attached copy of the **FORM 11**. Our recommendation is to have the tax deed rescinded because our office did not make it clear in any of our communication to the previous owner that we only accept cash in our Riverside location. In addition we are including copies of all items that will be provided to the Board of Supervisors which include the parties of interest report, a consent memo from County Counsel, declarations from Riverside County employees and the petition request form. Please contact our office at (951) 955-3949, if you have any questions regarding this recommendation.

If approved by the Board of Supervisors a refund will be issued to the purchaser or the successor in interest, if applicable, for the purchase amount of the property plus interest at the county pool apportioned rate as specified in Revenue and Taxation code section 5151 from the date of the purchase of the property.

This matter is being presented to the Riverside County Board of Supervisors at 4080 Lemon St., Riverside, California 92501 (Board Chambers, first floor) for placement on the Agenda of **May 7, 2013 at 9:30 a.m.** or as soon thereafter as the matter may be heard. You may, if you wish, make a presentation to the Board of Supervisors if you feel that our recommendation is improper. To do so on the date of the hearing fill out a **"REQUEST TO SPEAK"** form available at the entrance of the Board Room, and submit to the Clerk of the Board before the scheduled meeting time. Please be prepared to present to the Board of Supervisors copies of any documentation you may have which you feel supports your case.

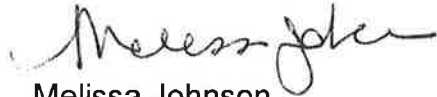
RIVERSIDE COUNTY TREASURER-TAX COLLECTOR

\*\*\*\*\*

4080 LEMON STREET, 4TH FLOOR ★ P.O. BOX 12005 ★ RIVERSIDE, CALIFORNIA 92502  
WWW.RIVERSIDETAXINFO.COM ★ (951) 955-3900 ★ 1 (877) 748-2689 ★ FAX (951) 955-3923

If you do not agree with the Board of Supervisors vote, you have 90 days from the date of the Board's decision to seek review of the decision by filing an action or proceeding with the Clerk of the Consolidated Courts at 4050 Main St., Riverside, California 92501 pursuant to civil procedure code section 1094.5. However, if the Board decides not to rescind the tax deed, an action may be filed within one year pursuant to Revenue and Taxation Code 3725. **THE DECISION OF THE BOARD OF SUPERVISORS IS FINAL, UNLESS REVERSED BY THE COURT.**

Cordially,



Melissa Johnson  
Chief Deputy Treasurer-Tax Collector  
(951) 955-3949

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR**

\*\*\*\*\*

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**JON CHRISTENSEN**  
ASSISTANT TREASURER-TAX COLLECTOR

**SUE BAUER**  
SR. CHIEF DEPUTY TREASURER-TAX COLLECTOR

**DEBBIE BASHE**  
INFORMATION TECHNOLOGY OFFICER II

**GIOVANE PIZANO**  
INVESTMENT MANAGER



**DON KENT**  
TREASURER

**GARY COTTERILL**  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

**MATT JENNINGS**  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

**MELISSA JOHNSON**  
CHIEF DEPUTY TREASURER-TAX COLLECTOR

**ADRIANNA GOMEZ**  
ADMINISTRATIVE SERVICES MANAGER I

March 19, 2013

Gabriel Lopez Jr.  
6830 Winterberry Way  
Corona, Ca 92880

Assessment Number: 848024011-0 Address: 160 S Ash Ave., Blythe, California 92225  
Item: 192-1147 Date of Sale: March 20, 2012.

Petitioner: Gilbert Figueroa & Lorraine Chavez Figueroa:

Riverside County received a petition requesting a rescission of the above referenced property. The petition has been reviewed by this office and we are making our recommendation to the Riverside County Board of Supervisors as noted on the attached copy of the **FORM 11**. Our recommendation is to have the tax deed rescinded because our office did not make it clear in any of our communication to the previous owner that we only accept cash in our Riverside location. In addition we are including copies of all items that will be provided to the Board of Supervisors which include the parties of interest report, a consent memo from County Counsel, declarations from Riverside County employees and the petition request form. Please contact our office at (951) 955-3949, if you have any questions regarding this recommendation.

If approved by the Board of Supervisors a refund will be issued to the purchaser or the successor in interest, if applicable, for the purchase amount of the property plus interest at the county pool apportioned rate as specified in Revenue and Taxation code section 5151 from the date of the purchase of the property.

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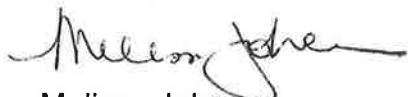
**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR**

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Cordially,



Melissa Johnson  
Chief Deputy Treasurer-Tax Collector  
(951) 955-3949

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR**

\*\*\*\*\*

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WWW.RIVERSIDETAXINFO.COM ★ (951) 955-3900 ★ 1(877) 748-2689 ★ FAX (951) 955-3923

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Gilbert Figueroa & Lorraine Chavez Figueroa  
 C/O Andrew A. Rosenberry, Esq.  
 Donald R. Holben & Associates  
 APC 5030 Camino De La Siesta #350  
 San Diego, Ca 92108

2. Article Number  
(Transfer from service label)

7003 2260 0004 1562 0497

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

 Agent Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1?  YesIf YES, enter delivery address below:  No

3. Service Type

 Certified Mail  Express Mail Registered  Return Receipt for Merchandise Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)

 Yes**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Gabriel Lopez Jr.  
 6830 Winterberry Way  
 Corona, Ca 92680

2. Article Number  
(Transfer from service label)

7003 2260 0004 1562 0503

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

 Agent Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1?  YesIf YES, enter delivery address below:  No

3. Service Type

 Certified Mail  Express Mail Registered  Return Receipt for Merchandise Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)

 Yes



# MEMORANDUM

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RIVERSIDE COUNTY COUNSEL

DATE: March 18, 2013

TO: Don Kent, Treasurer-Tax Collector

FROM: Dale Gardner, Deputy County Counsel

RE: Consent to Rescission of Tax Deed (Sale No. TC 192 Item 147) in Respect of APN 848-024-011-0 Pursuant to Revenue and Taxation Code Section 3731

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Dear Mr. Kent,

This memorandum serves as the consent of County Counsel (the County's legal advisor) to the rescission of the Tax Deed with respect to TC 192 Item 147 and APN 848-024-011-0 pursuant to Section 3731 of the Revenue and Taxation Code.

This consent is based on the following facts and conclusions of law:

APN 848-024-011-0 ("the Property") was sold at public auction for delinquent taxes on March 20, 2012. The Property was sold to Gabriel Lopez Jr. (the Purchaser). A Petition for Rescission was received from Petitioners Gilbert and Lorraine Chavez-Figueroa in September 2012 alleging that the property should not have been sold. Prior to the sale, the Treasurer-Tax Collector's Office sent correspondence to the Petitioners stating that cash or a cashier's check would be accepted for redemption of the Property. On the last day to redeem the Property, Petitioners phoned the Treasurer-Tax Collector's office and tried to make arrangements to pay cash at the Palm Springs Office of the Treasurer-Tax Collector. At that time, Petitioners were told that only a cashier's check would be accepted. Although Petitioners assert that they had cash, they allege that they could not obtain a cashier's check and make payment at the Palm Springs Office before that office closed.

Our review of the title records in the Lot Book Report reflect that the property has not been transferred or conveyed by the Purchaser to a bona fide purchaser for value; and the Property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed.

This office consents to the rescission of the tax deed based on our conclusion that the Property should not have been sold. Although, the Purchaser's consent to the rescission has not been obtained, the Board of Supervisors may proceed with a duly noticed public hearing to rescind the tax deed.



## DECLARATION OF SHEREE RAPHAEL

I, Sheree Raphael, declare as follows:

1. I am an Accounting Tech I in the Tax Sale Operations Unit of the Riverside County Treasurer-Tax Collector's Office. I have held this position for eight (8) years. I have been employed by the County of Riverside for a total of 13 years. I am familiar with the policies and practices of the Treasurer-Tax Collector's Office as it relates to the Tax Sale Operations Unit.

2. The following facts are within my personal knowledge and if called as a witness I would testify to them under oath.

3. On March 19<sup>th</sup> 2012, while performing my official duties, I received a phone call from Lorraine Chavez. She called me at the Treasurer-Tax Collector's Office sometime around 1:30 or 2:00pm. She told me that she had the money to redeem her property that was on the tax sale list and asked if we accepted cash. I told her that she needed to have a cashier's check if she was going to pay in the Palm Springs Office of the Treasurer-Tax Collector. Ms. Chavez said that she would now have to go to the bank and get a cashier's check and that she did not know where there was a US Bank in Palm Springs. I told Ms. Chavez that I could look up the nearest US Bank located in Palm Springs for her and then we were disconnected. Ms. Chavez called right back. Ms. Chavez said that it would be great if I could find the nearest US Bank for her. I looked it up and told her where the nearest US Bank was located in Palm Springs. Ms. Chavez thanked me and the call ended. Later, through the day I heard other co-workers talking to Ms. Chavez on the phone.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed in Riverside, California on the 13<sup>th</sup> day of March, 2013

A handwritten signature in cursive script, reading "Sheree Raphael", written over a horizontal line.

Sheree Raphael

## DECLARATION OF MERRY GONZALEZ

I, Merry Gonzalez, declare as follows:

1. I am an Accounting Assistant II with the Tax Sale Operations Unit of the Riverside County Treasurer-Tax Collector's Office. I have held this position for one (1) year. I have been employed by the County of Riverside for a total of one year and fourth months. I am familiar with the policies and practices of the Treasurer-Tax Collector's Office as it relates to the Tax Sale Operations Unit.

2. The following facts are within my personal knowledge and if called as a witness I would testify to them under oath.

3. On March 19, 2012 at approximately 3:15 in the afternoon, while performing my official duties, I received a phone call from Lorraine Chavez. Ms. Chavez said, "I am calling to let you guys know that I am on my way to Palm Springs from Blythe to redeem my property so that it won't get sold." Ms. Chavez also said, "I panicked because I initially thought I had to drive all the way to Riverside to pay for the taxes owing on my property so that it won't go to sell. But, I was told by an employee that there is also a Palm Springs location where I can pay." I confirmed the Palm Springs location and told her that the office closes at 5:00 p.m. Ms. Chavez said, "Yes, I was told that as well." Then, she thanked me for the information and that was the end of that phone call.

4. Approximately one hour later, I again spoke to Ms. Chavez while performing my official duties. As I answered the phone call, I had assumed it was Ms. Chavez because she had been calling throughout the day. My assumption was correct. Ms. Chavez said, "I just wanted to

inform you that I am stuck in traffic and I am about approximately 35 minutes to 45 minutes away from Palm Springs. I don't know if there is an accident or what, but I have been stuck in traffic. It wasn't like this when I initially started driving. Is there anything you guys can do? Also, I just called a while ago and someone told me that the Palm Springs location only accepts cashier's check. I don't have a cashier's check and now I need to stop by the bank to get one. I am not sure if I can make it." I told her that was correct, but still confirmed with personnel that the Palm Springs Office does not accept cash. Once again, I confirmed the type of payment she could make and told her she would need a cashier's check. Ms. Chavez said, "Okay, I guess I now have to drive to the bank. I wish I would have known this." I apologized and asked her if she had any more questions and she said no thank you. That was end of that phone call.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed in Riverside, California on the 13<sup>th</sup> day of March, 2013

  
Merry Gonzalez

## DECLARATION OF ADRIAN POTENCIANO

I, Adrian Potenciano, declare as follows:

1. I am a Senior Accounting Assistant with the Tax Sale Operations Unit of the Riverside County Treasurer-Tax Collector's Office. I have held this position for one (1) year. I have been employed by the County of for a total of two (2) years. I am familiar with the policies and practices of the Treasurer-Tax Collector's Office as it relates to the Tax Sale Operations Unit.

2. The following facts are within my personal knowledge and if called as a witness I would testify to them under oath.

3. On March 19, 2012, while performing my official duties I spoke on the phone with Lorraine Chavez-Figueroa in regards to redeeming her property at the Palms Springs office. Ms. Chavez-Figueroa stated that she had just gathered all the cash and was on her way to Palms Springs to redeem her property. Ms. Chavez-Figueroa mentioned that when she called Customer Service, they had told her the Palms Springs office only accepts cashier's checks, but no cash payments. Ms. Chavez-Figueroa was crying and stated that she was not going to make it because she now had to get a cashier's check and she was 20 miles away with ten minutes until 5:00 pm.

4. Ms. Chavez-Figueroa asked me if I would call Palm Springs and ask if someone would wait for her to get a cashier's check. I advised her that she had to be at the office by 5:00 p.m., with a cashier's check in hand.

5. As she was crying, Ms. Chavez-Figueroa also mentioned that this was her rental property and what was going to happen with her tenants. After mentioning several times that Palm Springs will not take her cash, she asked if our office would stay open for her to make her payment. I advised that this office was only open till 5:00 p.m.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed in Riverside, California on the 13<sup>th</sup> day of March, 2013



---

Adrian Potenciano



# BOARD OF SUPERVISORS PETITION TO RESCIND TAX SALE OF PROPERTY

(Pursuant to California Revenue and Taxation Codes 3725 and 3731)

Petitions to rescind tax sales must be filed with the Clerk of the Board of Supervisors within one year of the execution of the Tax Collector's deed. Failure to complete this application in its entirety may result in the rejection and/or denial of the petition.

Petitions will be reviewed for content and the applicant will be contacted regarding a date to appear before the Board of Supervisors.

## Applicant Information

Please type or print legibly

Applicant Name: Gilbert Figueroa and Lorraine Chavez Figueroa c/o Andrew A. Rosenberry, Esq.		
Mailing Address/P.O. Box: DONALD R HOLBEN & ASSOCIATES, APC 5030 Camino de la Siesta #350		
City: San Diego	State: CA	Zip Code: 92108
Daytime Phone: 619-220-5555	Cell Phone: 619-220-0033	
Email Address: aar@sandiegotrialattorneys.com		

## Property Information

Street Address of Sold Property: 160 South Ash Avenue	
City: Blythe	Zip Code: 92225-2531
Parcel Number: 848024011-0	Tax Sale Date: March 20, 2012

## Reason to Rescind Sale

Please provide as much detail as possible. You may attach additional pages of narrative as needed. Please attach any documents that support your position.

Please see attached Petition to the County of Riverside Board of Supervisors to Rescind the Sale of a Tax Deed pursuant to California Revenue & Taxation Code section 373 which was previously served on the County of Riverside Board of Supervisors and the County Treasurer-Tax Collector on September 14, 2012, and on the Clerk of the Board - Kella Harper them on September 19, 2012.

2012 NOV 20 PM 2:22

DONALD R. HOLBEN & ASSOCIATES, APC

Applicant Signature: Andrew A. Rosenberry, Esq. Date: November 9, 2012

Submit by mail:  
Riverside County Clerk of the Board of Supervisors  
P.O. Box 1147  
Riverside, CA 92502

In person:  
Riverside County Clerk of the Board of Supervisors  
Riverside County Administrative Center  
4080 Lemon Street, Room 127  
Riverside, CA 92051  
951-955-1061

LAW OFFICES  
**DONALD R. HOLBEN**  
**& ASSOCIATES**  
A Professional Corporation

DONALD R. HOLBEN  
LEAH M. PEER  
DANIEL M. DiRE  
ANDREW A. ROSENBERRY

5030 Camino de la Siesta, Suite 350  
San Diego, California 92108  
Ph (619) 220-5555 Fax (619) 220-0033  
(800) 685-6950  
lawyers@sandiegotrialattorneys.com

Desert Office  
777 East Tahquitz Canyon Way, Suite 200-05  
Palm Springs, California 92262  
Ph (760) 325-3300 Fax (760) 322-6294  
(800) 685-6950  
lawyers@palm Springs trialattorneys.com

WILLIAM N. PABARCUS,  
OF COUNSEL

September 14, 2012

*Via Certified Mail-Return Receipt Requested*

County Treasurer-Tax Collector, Don Kent  
County of Riverside  
County Administration Center  
4080 Lemon Street, 4<sup>th</sup> Floor  
Riverside, CA 92501


**Re: *Figueroa v. County of Riverside, etc.***

Dear Mr. Kent:

Please find enclosed two copies of Mr. and Mrs. Figueroa's *Petition to the County of Riverside Board of Supervisors to Rescind the Sale of a Tax Deed Pursuant to California Revenue & Taxation Code Section 3731*. Please file one copy, returning a conformed copies reflecting the filing date to our office. I am providing a self-addressed stamped envelope for your convenience.

Should you have any questions or comments, please do not hesitate to contact our office.

Yours very truly,  
DONALD R. HOLBEN & ASSOCIATES, APC

  
Melanie M. Rynne-Benitez,  
Paralegal

/mmr

Enclosure(s) - as stated



COPY

1 Andrew A. Rosenberry, Esq. (SBN 165741)  
2 Donald R. Holben, Esq. (SBN 108401)  
3 DONALD R. HOLBEN & ASSOCIATES, APC  
4 5030 Camino de la Siesta, Suite 350  
5 San Diego, California 92108  
6 Telephone: (619) 220-5555  
7 Facsimile: (619) 220-0033

5 Attorneys for Petitioners  
6 GILBERT FIGUEROA and  
7 LORRAINE CHAVEZ FIGUEROA

RECEIVED RIVERSIDE COUNTY  
CLERK / BOARD OF SUPERVISORS  
2012 SEP 24 PM 4:35

8 COUNTY OF RIVERSIDE

9 BOARD OF SUPERVISORS

10 GILBERT FIGUEROA, an individual; and  
11 LORRAINE CHAVEZ FIGUEROA, an  
12 individual,

13 Petitioners,

14 v.

15 COUNTY OF RIVERSIDE, a public entity;  
16 COUNTY OF RIVERSIDE BOARD OF  
17 SUPERVISORS, a public entity; COUNTY  
18 OF RIVERSIDE TREASURER - TAX  
19 COLLECTOR, a public entity; and DOES 1  
20 through 25, inclusive,

21 Respondents.

PETITION TO THE COUNTY OF  
RIVERSIDE BOARD OF SUPERVISORS  
TO RESCIND THE SALE OF A TAX DEED  
PURSUANT TO CALIFORNIA REVENUE  
& TAXATION CODE SECTION 3731

21 TO: The Board of Supervisors for the County of Riverside Bob Buster - District One,  
22 Chairman John F. Tavaglione - District Two, Jeff Stone - District Three, Vice Chairman John  
23 J. Benoit - District Four, and Marion Ashley - District Five; the County of Riverside; and the  
24 County of Riverside Treasurer - Tax Collector Don Kent (collectively the "Respondents");

25 1. Petition is hereby made, pursuant to California Revenue & Taxation Code section 3731,  
26 to rescind the sale of the tax deed for real property located at 160 South Ash Avenue, located in the City  
27 of Blythe, County of Riverside, for which the deed to purchaser recorded on May 11, 2012, because of  
28 an alleged invalidity and/or irregularity in the tax lien sale which took place on March 20, 2012.



1           8.       In compliance with the requirements set forth by both the January 31<sup>st</sup> and the February  
2 1<sup>st</sup> Notices, on March 19, 2012, the Petitioners contacted the County of Riverside Treasurer-Tax  
3 Collector's office and attempted to pay cash in the total amount of \$5,978.44 to redeem the Property.  
4 Unfortunately, in direct contravention of the express language on both the January 31<sup>st</sup> and February  
5 1<sup>st</sup> Notices, the County of Riverside Treasurer-Tax Collector's office refused to accept the cash from  
6 the Petitioners to redeem the Property.

7           9.       In an attempt to resolve the County of Riverside Treasurer-Tax Collector's erroneous  
8 refusal to accept cash to redeem the Property, the Petitioners had approximately four telephone  
9 conversations with the Treasurer-Tax Collector's personnel between 3:06 p.m. and 4:15 p.m. on March  
10 19, 2012. Indeed, Petitioners' last telephone conversation with the County of Riverside's Treasurer-Tax  
11 Collector's office started at 4:15 p.m. on March 19, 2012 and lasted 28 minutes.

12           10.       Despite the Petitioners' best efforts and the express language on both the January 31<sup>st</sup>  
13 and February 1<sup>st</sup> Notices, the County of Riverside Treasurer-Tax Collector's office refused to accept  
14 cash from the Petitioners to redeem the Property. As a result, the Petitioners attempted to work with  
15 their bank to obtain payment of the redemption amount in a form that was acceptable to the County of  
16 Riverside Treasurer-Tax Collector's office. Sadly, Petitioners were not able to do so prior to the 5:00  
17 p.m. deadline on March 19, 2012.

18           11.       Although the deadline had passed, on March 20, 2012, the Petitioners tried to stop the  
19 sale of the Property, and again attempted to resolve the issue of cash payment for redemption. In  
20 particular, the Petitioners tried to explain to the County of Riverside Treasurer-Tax Collector's office  
21 that the deadline passed for redemption of the Property through no fault of their own. Instead, it was  
22 solely the County of Riverside Treasurer-Tax Collector's office's refusal to accept cash to redeem the  
23 Property that prevented the Petitioners' timely redemption of the Property.

24           12.       Ultimately, the Petitioners were told that, despite the County of Riverside Treasurer-Tax  
25 Collector's unilateral refusal to accept payment in cash, despite the express language of both the January  
26 31<sup>st</sup> and February 1<sup>st</sup> Notices, there was nothing Petitioners could do to prevent the sale of the Property.  
27 As a result, on March 20, 2012, the Property was sold. Thereafter, the Deed to Purchaser was recorded  
28 with the County of Riverside's Recorder's Office on May 11, 2012.

CLAIM TO RESCIND TAX DEED

13. California Revenue & Taxation Code section 3731 holds that when a tax deed to a purchaser of property sold by the tax collector is recorded and it is determined that the property should not have been sold, the sale may be rescinded by the board of supervisors with the written consent of the county legal adviser and the purchaser of the property or a successor in interest in the property, except a bona fide purchaser for value, under any of the following circumstances:

- (1) The property has not been transferred or conveyed by the purchaser at the tax sale to a bona fide purchaser for value. [Rev. & Tax. Code, § 3731(a)(1)].
- (2) The property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed. [Rev. & Tax. Code, § 3731(a)(2)].

14. If the written consent of the purchaser of the property or a successor in interest is not obtained, the sale may be rescinded by the board of supervisors pursuant to the circumstances specified in Paragraph 13 if a notification is provided to the purchaser of the property or a successor in interest that a hearing is scheduled before the board of supervisors. [Rev. & Tax. Code § 3731(b)(1)]. The tax collector shall send the notice not less than 45 days prior to the date of the hearing, and the notice must contain all of the following information: (1) the date, time, and place of hearing; (2) a description of the property that was sold; and (3) the reason for rescinding the sale of the property. [Rev. & Tax. Code §§ 3731(b)(1), (b)(2)(A), and (b)(2)(B)].

15. The rescission must be executed by the county tax collector and, if rescinded pursuant to consent, also by the purchaser or a successor in interest. [Rev. & Tax. Code, § 3731(d), referring to Rev. & Tax. Code, § 3731(a)]. The signature of both the county tax collector and the purchaser or a successor in interest must be acknowledged by the county clerk, without charge, and the county tax collector must then record the rescission with the county recorder, without charge. [Rev. & Tax. Code, § 3731(d)]. When the rescission is recorded, the tax deed becomes null and void as though never issued, and all provisions of law relating to tax-defaulted property will apply to the property. [Rev. & Tax. Code, § 3731(d)].

16. Prior to any judgment that a tax deed is void, the correct amount of taxes, penalties, and costs that should be paid upon redemption to discharge the tax and assessment liens that would have

1 been owing to any taxing agency and revenue district if the purported tax sale had not been held must  
2 be set. The judgment must require that the former owner or other party in interest pay this amount  
3 within six months. [5 Miller & Starr, Cal. Real Est. (3d ed.) § 11:162 citing *Herrington v. Weigel*, (4<sup>th</sup>.  
4 Dist. 1978) 82 Cal.App.3d 676, 687-688; *Sheeter v. Lifur*, (2<sup>nd</sup> Dist. 1952) 113 Cal.App.2d 729,  
5 739-740].

6 17. Here, the County of Riverside Board of Supervisors should determine that the Property  
7 should not have been sold because the Petitioners would have redeemed the Property in a timely manner  
8 but for the County of Riverside Treasurer-Tax Collector's office and its personnel's refusal to accept  
9 cash from the Petitioners for redemption of the Property, in direct contravention to the express language  
10 of both the January 31<sup>st</sup> and February 1<sup>st</sup> Notices.

11 18. Indeed, an effort in good faith by a delinquent taxpayer to pay his or her taxes is  
12 equivalent to payment, and discharges the lien. [Civ. Code §§ 1504, 1512, 2905; Code Civ. Proc. §  
13 2076; *Hossom, et al. v. City of Long Beach, et al.* (1948) 83 Cal.App.2d 745 citing *Schultz v. Kolb* 189  
14 Wash. 187]. In a timely manner, on March 19, 2012, the Petitioners made an effort in good faith to pay  
15 their taxes. To this end, the Petitioners offered to pay the full redemption amount in cash. The only  
16 reason redemption was not made by Petitioners was the County of Riverside Treasurer-Tax Collector's  
17 office's refusal to accept cash payment from the Petitioners. As a matter of law, the Petitioners' good  
18 faith effort to redeem the Property on March 19<sup>th</sup> was equivalent to payment and discharged the lien.  
19 Thus, the Property should never have been sold on March 20, 2012. Based on this, the County of  
20 Riverside Board of Supervisors should determine the Property should not have been sold, and rescission  
21 should be granted.

22 PRAYER

23 Wherefore the Petitioners pray for relief against the Respondents, and each of them, as follows:

- 24 (1) That the County of Riverside Board of Supervisors determine that the Property should  
25 not have been sold.
- 26 (2) That the sale of the Property be rescinded by the County of Riverside Board of  
27 Supervisors as follows:

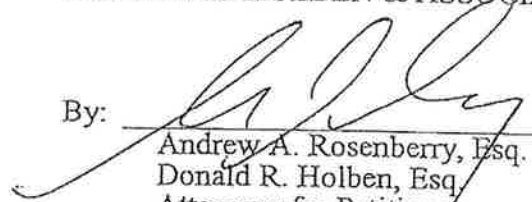
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- (A) With written consent of the county legal adviser and the purchaser; or,
- (B) In the alternative, if the purchaser will not provide written consent, a hearing be scheduled before the board of supervisors in compliance with the provisions of California Revenue and Taxation Code section 3731(b)(2).
- (3) That the correct amount of taxes, penalties, and costs due and owing by the Petitioners be set, and that the Petitioners be given six months to make said required payment.

DATED: September 13, 2012

DONALD R. HOLBEN & ASSOCIATES, APC

By:   
\_\_\_\_\_  
Andrew A. Rosenberry, Esq.  
Donald R. Holben, Esq.  
Attorneys for Petitioners,  
GILBERT FIGUEROA and  
LORRAINE CHAVEZ FIGUEROA

1 FIGUEROA v. COUNTY OF RIVERSIDE, etc.

2  
3 CERTIFICATE OF SERVICE

4 I, Melanie M. Rynne-Benitez, declare:

5 I am, and was at the time of service of the papers herein referred to, over the age of 18 years,  
6 and not a party to the action. I am employed in the County of San Diego, California, in which county  
7 the within-mentioned service occurred. My mailing address is 5030 Camino de la Siesta, Suite 350,  
8 San Diego, California 92108.

9 On September 14, 2012, I served a true and correct copy of the following document(s):

10 **PETITION TO THE COUNTY OF RIVERSIDE BOARD OF SUPERVISORS TO  
11 RESCIND THE SALE OF A TAX DEED PURSUANT TO CALIFORNIA REVENUE &  
12 TAXATION CODE SECTION 3731**

13 on the parties in this action addressed as set forth below. For timeliness purposes, it shall be  
14 presumed that the parties received the foregoing DOCUMENTS within five (5) calendar days after  
15 the date the DOCUMENTS were sent by U.S. Mail, or by the close of business on the date the  
16 DOCUMENTS were faxed.

17 Board of Supervisors  
18 County of Riverside  
19 County Administration Center  
20 4080 Lemon Street, 5<sup>th</sup> Floor  
21 Riverside, CA 92501  
22 Telephone: 951-955-1000

23 County Treasurer-Tax Collector, Don Kent  
24 County of Riverside  
25 County Administration Center  
26 4080 Lemon Street, 4<sup>th</sup> Floor  
27 Riverside, CA 92501  
28 Telephone: 951-955-3900  
Facsimile: 951-955-3906

✓ **BY CERTIFIED MAIL:** I placed true copies of the above-referenced documents in sealed  
envelope(s) addressed as indicated above with postage thereon fully prepaid. I am readily familiar  
with the firm's practice of collection and processing correspondence for mailing. It is deposited with  
the U.S. Postal Service on that same date of this Declaration, in the ordinary course of business.

I declare under penalty of perjury, under the laws of the State of California, that the foregoing  
is true and correct. Executed on September 14, 2012, at San Diego, California.

MELANIE M. RYNNE-BENITEZ



CERTIFICATE OF SERVICE

2  
3 CERTIFICATE OF SERVICE

4 I, Melanie M. Rynne-Benitez, declare:

5 I am, and was at the time of service of the papers herein referred to, over the age of 18 years,  
6 and not a party to the action. I am employed in the County of San Diego, California, in which county  
7 the within-mentioned service occurred. My mailing address is 5030 Camino de la Siesta, Suite 350,  
8 San Diego, California 92108.

9 On September 19, 2012, I served a true and correct copy of the following document(s):

10 **PETITION TO THE COUNTY OF RIVERSIDE BOARD OF SUPERVISORS TO**  
11 **RESCIND THE SALE OF A TAX DEED PURSUANT TO CALIFORNIA REVENUE &**  
12 **TAXATION CODE SECTION 3731**

13 on the parties in this action addressed as set forth below. For timeliness purposes, it shall be  
14 presumed that the parties received the foregoing DOCUMENTS within five (5) calendar days after  
15 the date the DOCUMENTS were sent by U.S. Mail, or by the close of business on the date the  
16 DOCUMENTS were faxed.

17 Clerk of the Board - Kecia Harper-Ihem  
18 County of Riverside  
19 County Administration Center  
20 4080 Lemon Street, 1<sup>st</sup> Floor  
21 Riverside, CA 92501

22  **BY CERTIFIED MAIL:** I placed true copies of the above-referenced documents in sealed  
23 envelope(s) addressed as indicated above with postage thereon fully prepaid. I am readily familiar  
24 with the firm's practice of collection and processing correspondence for mailing. It is deposited with  
25 the U.S. Postal Service on that same date of this Declaration, in the ordinary course of business.

26 I declare under penalty of perjury, under the laws of the State of California, that the foregoing  
27 is true and correct. Executed on **September 19, 2012**, at San Diego, California.

28 MELANIE M. RYNNE-BENITEZ







P.O. Box 1193  
 Whittier, CA 90609  
 Tel # (562) 325-8351  
 Fax # (714) 783-3038

## Updated Parties of Interest Report

**Customer:**

TREASURER-TAX COLLECTOR, RIVERSIDE COUNTY

4080 Lemon Street  
 Riverside CA 92501

Attn: Sandy Finley  
 Reference: 848024011-0  
 IN RE: LOPEZ, GABRIEL JR.

Property Address: 160 S. Ash  
 Blythe CA 92225

Order Number: **28139**

Order Date: 3/11/2013

Dated as of: 3/11/2013

County Name: Riverside

FEE(s):  
 Report: \$60.00

RZ Title Reporting Service hereby reports, as disclosed by the Official Records of the Recorder of said County as of the date shown above, that subsequent to the date of the original report that (i) No document in the chain of title to said land has been recorded purporting to convey the fee title to said land, and (ii) No encumbrances affecting said land have been recorded nor has a homestead been executed on said land, and (iii) No encumbrances affecting said land on the date of the original report have been released or reconveyed.

All exceptions are as follows:

Assessor's Parcel No. : 848024011-0

Assessments:	Land Value:	\$17,912.00
	Improvement Value:	\$34,347.00
	Exemption Value:	\$0.00
	Total Value:	\$52,259.00

The last recorded document transferring title of said property

Dated	03/20/2012
Recorded	05/11/2012
Document No.	2012-0219489
D.T.T.	\$0.00
Grantor	Tax Collector of Riverside County
Grantee	Gabriel Lopez, Jr., a married man

Document Type	Certificate of Sale
Document No.	2012-0518780
Recorded	10/30/2012



P.O. Box 1193  
Whittier, CA 90609  
Tel # (714) 389-6026  
Fax # (714) 783-3038

Order Number: 28139  
Reference: 848024011-0

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Abstract of Judgment Filed in the Superior Court of California, County of Orange  
Case No. 30-2010-00408701  
Recorded 10/17/2011  
Document No. 2011-0455352  
Amount \$7,205.56  
Debtor Gabriel Lopez  
Creditor Serabrisa Maintenance Corporation

A Bankruptcy filed by Gabriel S. Lopez  
Social Security Number(s) none shown  
Date filed 06/07/2006  
Case No. 11363

A Bankruptcy filed by Gabriel M. Lopez  
Social Security Number(s) none shown  
Date filed 12/30/2009  
Case No. 41706

A Bankruptcy filed by Gabriel Lopez  
Social Security Number(s) none shown  
Date filed 08/27/2010  
Case No. 37672

A Bankruptcy filed by Gabriel Lopez  
Social Security Number(s) none shown  
Date filed 11/04/2010  
Case No. 45843

A Bankruptcy filed by Gabriel Lopez  
Social Security Number(s) none shown  
Date filed 12/21/2010  
Case No. 50944

A Bankruptcy filed by Gabriel Lopez  
Social Security Number(s) none shown



P.O. Box 1193  
Whittier, CA 90609  
Tel # (714) 389-6026  
Fax # (714) 783-3038

Order Number: 28139  
Reference: 848024011-0

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Date filed	07/29/2011
Case No.	34560
A Bankruptcy filed by	Gabriel Lopez
Social Security Number(s)	none shown
Date filed	03/19/2012
Case No.	16790
A Bankruptcy filed by	Gabriel Baltazar Lopez
Social Security Number(s)	none shown
Date filed	06/21/2012
Case No.	24928



P.O. Box 1193  
Whittier, CA 90609  
Tel # (562) 325-8351  
Fax # (714) 783-3038

---

## Riverside County Address Report

County Key: 848024011-0

28139

Run Date: 3/18/2013

### Primary Assessee

GABRIEL LOPEZ JR.

6830 WINTERBERRY WAY  
CORONA, CA 92880

### Assessee Notify

GABRIEL LOPEZ

7209 CANOPY LANE  
CORONA, CA 92880-3613

### Other Lien Holders

SERABRISA MAINTENANCE CORPORATION  
CASE#30-2010-00408701

22877 BEAR CREEK DRIVE NORTH  
MURRIETA, CA 92562

### Other Lien Holders

SERABRISA MAINTENANCE CORPORATION  
C/O MICHAEL R. PERRY, ESQ / THE PERRY LAW FIRM-CASE#30-2010-00408701

8105 IRVINE CENTER DRIVE, SUITE 900  
IRVINE, CA 92618

LOPEZ, GABRIEL JR.  
6830 WINTERBERRY WAY  
CORONA, CA 92880

DOC # 2012-0219489

05/11/2012 04:13P Fee: 15.00

Page 1 of 1 Doc T Tax Paid  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



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TRA 003-038

Doc. Trans. Tax - computed on full value of property conveyed \$ 14.30

Don Kent, Tax Collector

Signature of Declarant



**TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY**

On which the legally levied taxes were a lien for Fiscal Year 2005-2006  
and for nonpayment were duly declared to be in default 2006-848024011-0000

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and  
LOPEZ, GABRIEL JR., A MARRIED MAN

("PURCHASER") conveys to the PURCHASER free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real property described herein which the SELLER sold to the PURCHASER at a public auction held on MARCH 20, 2012 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of \$13,000.00  
PALO VERDE IRRIGATION DISTRICT objected to the sale.

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to FIGUEROA, GILBERT & LORRAINE CHAVEZ, described as follows: 848024011-0

IN THE CITY OF BLYTHE  
LOT 19 IN BLOCK 4 OF SOLANO TRACT NO. 1, AS SHOWN BY MAP ON FILE IN BOOK 10, PAGE 24 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

State of California Executed on  
County of Riverside MARCH 20, 2012 By Don Kent  
Tax Collector

On May 1, 2012, before me, Larry W. Ward, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Larry W. Ward, Assessor, Clerk Recorder  
By: NO Taylor Seal  
Deputy



TDL 8-19 (6-97)

§§3708 & 3804 R&T Code

Public Record

RECORDING REQUESTED BY  
PALO VERDE IRRIGATION DISTRICT  
AND WHEN RECORDED MAIL TO:  
PALO VERDE IRRIGATION DISTRICT  
180 WEST 14<sup>TH</sup> AVENUE  
BLYTHE, CA 92225

DOC # 2012-0518780  
10/30/2012 01:10 PM Fees: \$0.00  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder

\*\*This document was electronically submitted  
to the County of Riverside for recording\*\*  
Received by: CARAGON

SPACE ABOVE THIS LINE FOR RECORDERS USE

FOR THE YEAR 2011 CERTIFICATE OF SALE Water Code App. §33-28m No. 43351

PALO VERDE IRRIGATION DISTRICT

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$ 18.70 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside, State of California, particularly described as follows, to wit:

LOT 19 BLK 4 SOLANO TRACT NO. 1 848-024-011-0

SITUS ADDRESS: 160 SOUTH ASH AVENUE BLYTHE CALIFORNIA 92225

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2011 which was the year of the Tax, and that the name of the person taxed was

FIGUEROA, GILBERT & LORRAINE CHAVEZ  
320 RIVER VALLEY AVE.  
BLYTHE, CA 92225

that said District will be entitled to a deed for said real property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2012

*Janice R. Love*  
Collector of said Palo Verde Irrigation District

State of California

§

County of Riverside

On August 22, 2012 before me, Shirley A. Nash, A Notary Public, personally appeared Janice R. Love who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Shirley A. Nash*  
Signature of Notary Public



Public Record

EJ-001

DOC # 2011-0455352

10/17/2011 08:01A Fee:18.00

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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

Recording requested by and return to:

Michael R. Perry, Esq. (SBN 193819)  
The Perry Law Firm  
8105 Irvine Center Drive, Suite 900  
Irvine, CA 92618  
(949) 379-3141

ATTORNEY FOR  JUDGMENT CREDITOR  ASSIGNEE OF RECORD

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Orange

STREET ADDRESS: 23141 Moulton Parkway

MAILING ADDRESS:

CITY AND ZIP CODE: Laguna Hills, CA 92653

BRANCH NAME: Harbor Justice Center-Laguna Hills Facility

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PLAINTIFF: Serabrisa Maintenance Corporation

DEFENDANT: Gabriel Lopez

CASE NUMBER

30-2010-00408701

FOR COURT USE ONLY

508

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS  Amended

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

a. Judgment debtor's

Name and last known address

Gabriel Lopez  
7209 Canopy Lane  
Corona, CA 92880-3613

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

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

d. Summons or notice of entry of sister-state judgment was personally served or mailed to (name and address): Gabriel Lopez, 7209 Canopy Lane, Corona, CA 92880-3613

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

3. Judgment creditor (name and address):  
See item 13 on next page

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

5.  Original abstract recorded in this county:  
a. Date:  
b. Instrument No.:

Date: April 26, 2011  
Michael R. Perry, Esq.

(TYPE OR PRINT NAME)

(SIGNATURE OF APPLICANT OR ATTORNEY)

6. Total amount of judgment as entered or last renewed:  
\$ 7,205.56

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

8. a. Judgment entered on (date): April 22, 2011

b. Renewal entered on (date):

9.  This judgment is an installment judgment.

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

a. Amount: \$

b. In favor of (name and address):

11. A stay of enforcement has

a.  not been ordered by the court.

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

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

b.  A certified copy of the judgment is attached.



This abstract issued on (date):

MAY 13 2011

ALAN CARLSON

Clerk, by

(Signature) Deputy

ABSTRACT OF JUDGMENT—CIVIL AND SMALL CLAIMS

BARBARA EDDY

Code of Civil Procedure, §§ 489.480, 674, 700.190

Public Record

PLAINTIFF: <b>Serabrisa Maintenance Corporation</b>	CASE NUMBER: <b>30-2010-00408701</b>
DEFENDANT: <b>Gabriel Lopez</b>	

**NAMES AND ADDRESSES OF ADDITIONAL JUDGMENT CREDITORS:**

13. Judgment creditor (*name and address*):  
**Serabrisa Maintenance Corporation,  
a Nonprofit Mutual Benefit Corporation  
22877 Bear Creek Drive North  
Murrieta, CA 92562**
14. Judgment creditor (*name and address*):

15.  Continued on Attachment 15.

**INFORMATION ON ADDITIONAL JUDGMENT DEBTORS:**

- |  |  |
|--|--|
| <p>16. Name and last known address</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (<i>address</i>):</p> | <p>17. Name and last known address</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (<i>address</i>):</p> |
|--|--|

- |  |  |
|--|--|
| <p>18. Name and last known address</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (<i>address</i>):</p> | <p>19. Name and last known address</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Driver's license no. [last 4 digits] and state: <input type="checkbox"/> Unknown</p> <p>Social security no. [last 4 digits]: <input type="checkbox"/> Unknown</p> <p>Summons was personally served at or mailed to (<i>address</i>):</p> |
|--|--|

20.  Continued on Attachment 20.







P.O. Box 1193  
Whittier, CA 90609  
Tel # (562) 325-8351  
Fax # (714) 783-3038

### Parties of Interest Report

Order Number: **25773**

**Customer:**

TREASURER-TAX COLLECTOR, RIVERSIDE COUNTY  
4080 Lemon Street  
Riverside CA 92501

Order Date: 8/19/2011  
Dated as of: 10/27/2011  
County Name: Riverside

Attn: Sandy Finley  
Reference: 848024011-0  
IN RE: FIGUEROA, GILBERT AND FIGUEROA, LORRAINE  
CHAVEZ

FEE(s):  
X Report: \$120.00

Property Address: 160 Ash  
Blythe CA 92225 X

Assessor's Parcel No. : 848024011-0 X

**Assessments:**

Land Value:	\$17,561.00
Improvement Value:	\$33,674.00
Exemption Value:	\$0.00
Total Value:	\$51,235.00

### Property Vesting

The last recorded document(s) transferring title of said property

Document Type	X Grant Deed
Dated	12/08/1988
Recorded	X 03/20/1989
Document No.	X 85456
D.T.T.	\$41.80
Grantor	Jose Leon, Jr., a single man
Grantee	X Gilbert Figueroa and Lorraine Chavez Figueroa, husband and wife as joint tenants



P.O. Box 1193  
 Whittier, CA 90609  
 Tel # (562) 325-8351  
 Fax # (714) 783-3038

Order Number: 25773  
 Reference: 848024011-0

## Deeds of Trust

No Deeds of Trust of Record

## Additional Information

Document Type	<input checked="" type="checkbox"/> Certificate of Sale
Document No.	<input checked="" type="checkbox"/> 2009-0559024
Recorded	<input checked="" type="checkbox"/> 10/29/2009
Document Type	<input checked="" type="checkbox"/> Certificate of Sale
Document No.	<input checked="" type="checkbox"/> 2010-0513190
Recorded	<input checked="" type="checkbox"/> 10/26/2010
Document Type	<input checked="" type="checkbox"/> Certificate of Sale
Document No.	<input checked="" type="checkbox"/> 2011-0468285
Recorded	<input checked="" type="checkbox"/> 10/24/2011
Notice of Power to Sell Tax-Defaulted Property	<input checked="" type="checkbox"/>
Recorded	<input checked="" type="checkbox"/> 09/01/2011
Document No.	<input checked="" type="checkbox"/> 2011-0391214

## Legal Description

THE LAND REFERRED TO IN THIS REPORT IS LOCATED IN AND IS DESCRIBED AS FOLLOWS:

AS DESCRIBED ON COUNTY TAX ASSESSMENT ROLLS.



P.O. Box 1193  
Whittier, CA 90609  
Tel # (562) 325-8351  
Fax # (714) 783-3038

## Riverside County Address Report

County Key: 848024011-0

25773

Run Date: 11/4/2011

### Primary Assessee

● GILBERT FIGUEROA AND LORRAINE CHAVEZ FIGUEROA

X  
b

160 S. ASH AVENUE  
BLYTHE, CA 92225

### Assessee Notify

● GILBERT FIGUEROA & LORRAINE CHAVEZ FIGUEROA

X  
b

320 RIVER VALLEY AVE.  
BLYTHE, CA 92225

### Other Lien Holders

● PALO VERDE IRRIGATION DISTRICT

X  
b

180 WEST 14TH AVENUE  
BLYTHE, CA 92225

85456

Order No. 1813858-KM  
Escrow No. 1813858-VL  
Loan No.

RECORDING REQUESTED ON  
FIRST AMERICAN TITLE CO.  
WHEN RECORDED MAIL TO:  
Mr. & Mrs. Gilbert Figueroa  
160 S. Ash Avenue  
Blythe, CA 92225

P A I D  
Doc. Transfer Tax  
WILLIAM E. CONERLY  
Riv. Co. Recorder

RECEIVED FOR RECORD  
AT 2:00 O'CLOCK P.M.

MAR 20 1989  
Recorded in Official Records  
of Riverside County, California  
W. E. Conerly  
Recorder

SPACE ABOVE THIS LINE FOR RECORDER'S USE

MAIL TAX STATEMENTS TO:

SAME AS ABOVE

DOCUMENTARY TRANSFER TAX \$41.80  
X... Computed on the consideration or value of property conveyed; OR  
..... Computed on the consideration or value less liens or encumbrances  
remaining at time of sale.  
THE UNDERSIGNED DECLARES  
Signature of Declarant or Agent determining tax - Firm Name

GRANT DEED X

AP#B48-240-011

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

JOSE LEON, JR., a single man  
hereby GRANT(S) to

GILBERT FIGUEROA AND LORRAINE CHAVEZ FIGUEROA, husband and wife as joint tenants  
the real property in the City of Blythe  
County of Riverside, State of California, described as  
Lot 19 in Block 4 of Solano Tract No. 1, as shown by Map on file in Book: 10 page 24 of Maps,  
Records of Riverside County, California.

1813858-21

Mar. 20, 1989

Photographed By Ticon

85456

Dated December 8, 1988

*Jose Leon Jr.*  
JOSE LEON, JR., a single man

STATE OF CALIFORNIA  
COUNTY OF Los Angeles ss.  
On January 23, 1989

before me, the undersigned, a Notary Public in and for said State, personally appeared  
*Jose Leon Jr.*

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same.

WITNESS my hand and official seal.  
Signature *Ann Margaret Rios*



(This area for official notarial seal)

1002 (6/82)

RECORDING REQUESTED BY

PALO VERDE IRRIGATION DISTRICT

AND WHEN RECORDED MAIL TO:

PALO VERDE IRRIGATION DISTRICT  
180 WEST 14<sup>TH</sup> AVENUE  
BLYTHE, CA 92225

X DOC # 2009-0559024  
10/29/2009 08:00A Fee:NC  
Page 1 of 2  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



X

SPACE ABOVE THIS LINE FOR RECORDERS USE

FOR THE  
YEAR 2008

X CERTIFICATE OF SALE  
Water Code App. §33-28m

No. 41426

M  
026  
026

PALO VERDE IRRIGATION DISTRICT

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$ 17.96 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside, State of California, particularly described as follows, to wit:

LOT 19 BLK 4 SOLANO TRACT NO. 1

848-024-011 ✓

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2008 which was the year of the Tax, and that the name of the person taxed was

FIGUEROA, GILBERT & LORRAINE CHAVEZ  
320 RIVER VALLEY AVE.  
BLYTHE, CA 92225

X

that said District will be entitled to a deed for said real property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2009



*Janice B. Love*  
Collector of said Palo Verde Irrigation District

Public Record

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

State of California

§

County of Riverside

On SEPT. 2, 2009 before me, SHIRLEY A. NASH, A NOTARY PUBLIC  
Date Here Insert Name and Title of the Officer  
personally appeared JANICE R. LOVE  
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Shirley A. Nash  
Signature of Notary Public

**OPTIONAL**

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

**Description of Attached Document**

Title or Type of Document: CERTIFICATE OF SALE #41426 - 848-024-011  
Document Date: JULY 1, 2009 Number of Pages: 1  
Signer(s) Other Than Named Above: NONE

**Capacity(ies) Claimed by Signer(s)**


Signer's Name: JANICE R. LOVE  
 Individual  
 Corporate Officer—Title(s): \_\_\_\_\_  
 Partner -  Limited  General  
 Attorney in Fact  
 Trustee  
 Guardian or Conservator  
 Other:  
A POLITICAL SUBDIVISION OF CA  
Signer is Representing:  
PALO VERDE IRRIGATION DISTRICT



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



RECORDING REQUESTED BY  
PALO VERDE IRRIGATION DISTRICT  
AND WHEN RECORDED MAIL TO:  
PALO VERDE IRRIGATION DISTRICT  
180 WEST 14<sup>TH</sup> AVENUE  
BLYTHE, CA 92225

X DOC # 2010-0513190  
10/26/2010 08:00R Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder  


FOR THE  
YEAR 2009

X CERTIFICATE OF SALE  
Water Code App. §33-28m

No. 42012

PALO VERDE IRRIGATION DISTRICT

*039*  
  
*039*

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$ 18.19 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside, State of California, particularly described as follows, to wit:

LOT 19 BLK 4 SOLANO TRACT NO. 1

848-024-011 ✓

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2009 which was the year of the Tax, and that the name of the person taxed was

FIGUEROA, GILBERT & LORRAINE CHAVEZ  
320 RIVER VALLEY AVE.  
BLYTHE, CA 92225

that said District will be entitled to a deed for said real property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2010

*Janice R. Love*  
Collector of said Palo Verde Irrigation District

State of California

§

County of Riverside

On October 7, 2010 before me, Shirley A. Nash, A Notary Public, personally appeared Janice R. Love who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Shirley A. Nash*  
Signature of Notary Public



Public Record

RECORDING REQUESTED BY  
PALO VERDE IRRIGATION DISTRICT  
AND WHEN RECORDED MAIL TO:  
PALO VERDE IRRIGATION DISTRICT  
180 WEST 14<sup>TH</sup> AVENUE  
BLYTHE, CA 92225

DOC # 2011-0468285  
10/24/2011 03:39P Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



SPACE ABOVE THIS LINE FOR RECORDERS USE

FOR THE  
YEAR 2010

CERTIFICATE OF SALE  
Water Code App. §33-28m

No. 42667



PALO VERDE IRRIGATION DISTRICT

I, the undersigned Collector of Palo Verde Irrigation District, a district organized under the provisions of the "Palo Verde Irrigation District Act," an Act of the Legislature of California, HEREBY CERTIFY that on the date of this certificate, I did, after notice given as provided by said Act, as amended, sell to said Palo Verde Irrigation District for the sum of \$ 18.45 being the amount of the tax hereinafter mentioned and the penalties and costs accrued thereon, that certain real property situate within said District, County of Riverside, State of California, particularly described as follows, to wit:

LOT 19 BLK 4 SOLANO TRACT NO. 1

848-024-011

That said real property was sold for a delinquent tax levied thereon by the Board of Trustees of said District during the year 2010 which was the year of the Tax, and that the name of the person taxed was

FIGUEROA, GILBERT & LORRAINE CHAVEZ  
320 RIVER VALLEY AVE.  
BLYTHE, CA 92225

that said District will be entitled to a deed for said real property four years after the date of said sale unless in the meantime said real property is redeemed pursuant to the provisions of said Act.

WITNESS my hand this 1<sup>st</sup> day of July 2011

*Janice R. Love*  
Collector of said Palo Verde Irrigation District

State of California

§

County of Riverside

On September 1, 2011 before me, Shirley A. Nash, A Notary Public, personally appeared Janice R. Love who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Shirley A. Nash*  
Signature of Notary Public



Public Record



TREASURER-TAX COLLECTOR  
STOP 1110

DON KENT  
TAX COLLECTOR  
4080 LEMON ST - 4TH FLOOR  
RIVERSIDE, CALIFORNIA 92501

DOC # 2011-0391214  
09/01/2011 04:27P Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
							T:	CTY	UNI

00097 PALO VERDE VALLEY TIMES

### NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

Which, pursuant to law was declared to be Tax-Defaulted on  
for the nonpayment of delinquent taxes in the amount of  
for the fiscal year 2005-2006 . Default Number

JUNE 30, 2006  
\$591.18  
2006-848024011-0000



Notice is hereby given by the Tax Collector of RIVERSIDE County that pursuant to Revenue and Taxation Code §3691 the property described herein is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. The real property subject to this notice is assessed to:

FIGUEROA GILBERT & LORRAINE CHAVEZ

and is situated in said county, State of California, described as follows:  
IN THE CITY OF BLYTHE

848024011-0  
Assessor's Parcel Number

LOT 19 IN BLOCK 4 OF SOLANO TRACT NO. 1, AS SHOWN BY MAP ON FILE IN BOOK 10, PAGE 24 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

State of California Executed on  
RIVERSIDE County JULY 1, 2011 By Don Kent  
Tax Collector

On 8/22/2011, before me, Larry W. Ward, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Larry W. Ward, Assessor, Clerk Recorder

By: Deputy Seal



§§3691, 3691.1, 3691.2 R&T Code

TDL 7-01 (1-98)

Public Record



INQITICO 848024011-0 2012    ✓ SECURED    06:54:03 11/07/2011    PAGE 1  
ASSESSMENT NO 848024011-0    TAX YEAR 2012    TAXABILITY CD 0-00  
YR PARCEL 848-024-011-0    TRA 003-038    VEST CD JT  
MAILNAME FIGUEROA    GILBERT  
MAILADDR 320 RIVER VALLEY AVE    BLYTHE CA    92225  
ADDRDATE 10-29-1993    CHG PRCLCOMP  
OWNERID NONE  
SITUS 160 S ASH AVE BLYTHE 92225    ✕  
ASSESSEE FIGUEROA    GILBERT  
          VEST TIT COD NONE ✓  
ASSESSEE FIGUEROA    LORRAINE    CHAVEZ    ✕  
          VEST TIT COD NONE ✓  
BILL NBR 000500302  
CORTAC NO NONE  
BILL SER NO  
DEFAULTED 2006-848024011-0000  
CHG ROLL NONE  
YRCOMENT NONE  
ID DATA LOT 19 BLK 4 MB 010/024 SOLANO TR 1  
CONVEY 0085456 03/1989  
ESCAPE NONE  
          ESCAPED ASMT NONE  
          PEN ASMTS (R&T 482) NONE  
          TIE TO ASSESSMENT NONE  
0 SUPPLEMENTAL ASMTS NONE

\* \* \* LAST PAGE \* \* \*



**COUNTY OF RIVERSIDE  
OFFICE OF THE TREASURER TAX-COLLECTOR**

# MEMO

---

**Date** March 19, 2013  
**To:** Karen Johnson  
**From:** Melissa Johnson  
**Subject:** Form 11 for Board Agenda

I am submitting one Form 11 for the Board Agenda on May 7, 2013 at the 9:30 am public hearing.

Should you have any questions, please contact me immediately at 53949.

Thank you.

Melissa Johnson