

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS  
 DATE: 10/8/14

520 A



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

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

**SUBMITTAL DATE:**

**OCT 08 2014**

**SUBJECT:** Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. TC182 Item 181, March 16, 2009. District 3/3 [\$4,592] Fund 10000-1400100000, 65315-1300100000, 65310-1300100000 & 65010-1300100000

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

- 1.) Request that under the provisions of Section 3731, Revenue and Taxation Code, the Board of Supervisors rescind the tax sale of parcel number 433391007-0.
- 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 \$4,504.95 plus interest, as well as the 2009/2010 and 1<sup>st</sup> installment of the 2010/2011 current taxes paid in the amount of \$87.07.
- 4) Direct the County-Clerk Recorder to record the Rescission of Tax Deed without charge.

**BACKGROUND:**

Summary

(continued on page two)

  
 Don Kent  
 Treasurer-Tax Collector

| FINANCIAL DATA  | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost:          | POLICY/CONSENT (per Exec. Office)   |
|---|----------------------|-------------------|-------------|------------------------|---|
| COST  | \$ 4,592             | \$ 0              | \$ 4,592    | \$ 0                   | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST   | \$ 0                 | \$ 0              | \$ 0        | \$ 0                   |   |
| <b>SOURCE OF FUNDS:</b> 10000-1400100000, 65315-1300100000, 65310-1300100000 & 65010-1300100000 |                      |                   |             | Budget Adjustment: N/A |   |
|   |                      |                   |             | For Fiscal Year: 14/15 |   |

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

BY:   
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

- Positions Added
- Change Order
- A-30
- 4/5 Vote

Prev. Agn. Ref.: | District: 3/3 | Agenda Number:

**3-39**

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

**FORM 11:** Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. TC182 Item 181, March 16, 2009.

District 3/3 [\$4,592] Fund 10000-1400100000, 65315-1300100000, 65310-1300100000 & 65010-1300100000

**DATE:** OCT 08 2014

**PAGE:** Page 2 of 2

**BACKGROUND:**

**Summary (continued)**

On March 16, 2009, at the Tax Collector's public auction of tax-defaulted property the parcel described in the Tax Deed to Purchaser of Tax-Defaulted Property, attached hereto and incorporated by reference was sold to LMS Solutions, LLC for \$4,500.00, plus Documentary Transfer Tax of \$4.95. In addition, LMS Solutions, LLC paid the current 2009-2010 taxes in the amount of \$42.72 and the 1<sup>st</sup> installment of the current 2010-2011 taxes in the amount of \$44.35.

On January 2, 2014 the Treasurer-Tax Collector's Office was notified by the Eastern Municipal Water District that the parcel 433391007-0 had been sold at the March 16, 2009 tax sale in error. The Assessor's Office missed transferring the parcel to Eastern Municipal Water District when Instrument No. 267654, recorded July 20, 1990.

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 written consent of the county legal advisor and the purchaser of the property. Both the Tax Collector and County Counsel have agreed that the tax sale should be rescinded. On May 23, 2014 LMS Solutions, LLC consented to the rescission and attached is a copy with a notarized signature.

**Impact on Citizens and Businesses**

If this rescission is approved the parcel will go into a tax exempt status and title will be transferred to Eastern Municipal Water District; where they provide safe, reliable, economical and environmentally sustainable water, wastewater and recycled water services.

**ATTACHMENTS (if needed, in this order):**

- A. Grant Deed transferring to the Eastern Municipal Water District
- B. Tax Deed to Purchaser of Tax-Defaulted Property
- C. Rescission of Tax Deed to Purchaser of Tax-Defaulted Property

267654

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENTS TO

NAME Eastern Municipal Water District  
STREET ADDRESS Attn: Administrative Services  
CITY, STATE P. O. Box 8300  
ZIP San Jacinto, CA 92383-1300

Title Order No. \_\_\_\_\_ Escrow No. \_\_\_\_\_

RECEIVED FOR RECORDING  
AT 8:30 O'CLOCK A.M.

JUL 20 1990

Recorded in Official Records  
of Riverside County, California

William J. Stanley  
Recorder

Fees \$ \_\_\_\_\_

SPACE ABOVE THIS LINE FOR RECORDER'S USE

# GRANT DEED

## 1990 Vesting to EMWD

DOCUMENTARY TRANSFER TAX \$ \_\_\_\_\_

- computed on full value of property conveyed, or
- computed on full value less liens and encumbrances remaining at time of sale.

Signature of Declarant or Agent Determining Tax \_\_\_\_\_

Firm Name \_\_\_\_\_

FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, I (We), WINDWARD HOMES, INC.  
(name of grantor(s))

grant to Eastern Municipal Water District  
(name of grantee(s))

all that real property situated in the City of \_\_\_\_\_

(or in an unincorporated area of) Riverside County, California,  
(name of County)

described as follows (Insert legal description):

(SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF)

Assessor's parcel No. \_\_\_\_\_

Executed on June 21, 1990, at Costa Mesa, California  
(City and State)

WINDWARD HOMES, INC.

By Mark P. Selersen  
Mark P. Selersen, Vice-president

STATE OF CALIFORNIA

COUNTY OF \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year 19\_\_\_\_, before me, the undersigned, a Notary Public in and for said State, personally appeared \_\_\_\_\_

\_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name \_\_\_\_\_ subscribed to the within instrument, and acknowledged to me that he executed it

WITNESS my hand and official seal

\_\_\_\_\_  
Notary Public in and for said State

(This area for official notarial seal)

MAIL TAX STATEMENTS TO \_\_\_\_\_

NAME

ADDRESS

ZIP

E.M.W.D. GRANT (SANITARY SEWER AND PUBLIC UTILITIES)

PROPERTY OF: WINDWARD HOMES, INC.

1 BEING THAT PORTION OF LOTS 110 AND 111 OF THE LANDS OF THE SAN  
2 JACINTO LAND ASSOCIATION, IN THE CITY OF SAN JACINTO, COUNTY OF  
3 RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 8,  
4 PAGE 357 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAN  
5 DIEGO COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:  
6 COMMENCING AT THE MOST WESTERLY CORNER OF TRACT NO. 18314-1, AS  
7 SHOWN ON MAP FILED IN BOOK 134, PAGES 10 THROUGH 15, OF MAPS,  
8 RECORDS OF SAID RIVERSIDE COUNTY; SAID CORNER LYING IN THE  
9 NORTHEASTERLY LINE OF THE SOUTHWESTERLY 112.00 FEET OF SAID LOTS  
10 110 AND 111 CONVEYED TO THE COUNTY OF RIVERSIDE BY DEED RECORDED  
11 MAY 13, 1974, AS INSTRUMENT NO. 56769, OFFICIAL RECORDS OF SAID  
12 RIVERSIDE COUNTY; THENCE ALONG SAID NORTHEASTERLY LINE NORTH  
13 45° 18'52" WEST 1716.04 FEET TO A POINT IN THE SOUTHEASTERLY LINE  
14 OF PARCEL 4 AS SHOWN ON RECORD OF SURVEY MAP FILED IN BOOK 54,  
15 PAGE 72, OF RECORDS OF SURVEY OF SAID RIVERSIDE COUNTY; SAID  
16 POINT BEING THE TRUE POINT OF BEGINNING; THENCE SOUTH 45° 18'52"  
17 EAST 60.00 FEET; THENCE NORTH 44° 41'08" EAST 57.85 FEET; THENCE  
18 NORTH 62° 34'02" EAST 68.56 FEET TO A POINT IN A NON-TANGENT  
19 CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 70.00 FEET;  
20 THENCE NORTHWESTERLY ALONG SAID CURVE, FROM AN INITIAL RADIAL  
21 LINE WHICH BEARS SOUTH 41° 45'19" WEST THROUGH A CENTRAL ANGLE OF  
22 42° 44'12" AN ARC LENGTH OF 52.21 FEET; THENCE SOUTH 71° 51'25"  
23 WEST 118.57 FEET TO A POINT IN SAID SOUTHEASTERLY LINE OF PARCEL  
24 4, DISTANT 40.00 FEET NORTHERLY THEREON, FROM THE TRUE POINT OF  
25 BEGINNING; THENCE ALONG SAID LINE, SOUTH 12° 11'25" WEST 40.00  
26 FEET TO THE TRUE POINT OF BEGINNING.

27 PREPARED BY:

28 *William Roaro Jasso*

29 WILLIAM ROARO JASSO

30 L.S. 4756 EXP. 9/30/91

31 J.N. 132-1124 MARCH 15, 1990

32



Parcel 2 of Exhibit "B" (RB-3232)

APN 433-391-007



CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by \_\_\_\_\_  
Grant Deed dated June 21, 1990,  
from Windward Homes, Inc.

\_\_\_\_\_ to  
the Eastern Municipal Water District, a municipal water district, is hereby  
accepted by the undersigned officer or agent on behalf of the Board of Directors  
pursuant to authority conferred by Resolution No. 80 of the Board of Directors  
adopted on January 14, 1953, and the Grantee consents to the recordation thereof  
by its duly authorized officer or agent.

DATED: July 18, 1990

EASTERN MUNICIPAL WATER DISTRICT

BY: Marilyn Chaussonneau, Deputy Secretary  
for Juanita L. Macheke, Secretary of  
the Eastern Municipal Water District  
and the Board of Directors thereof



(Corporation)

STATE OF CALIFORNIA

SS.

267654

COUNTY OF ORANGE

On JULY 21, 1992 before me, the undersigned, a Notary Public in and for said State, personally appeared MORRIS P. SHERMAN

(known to me) or (proved to me on the basis of satisfactory evidence) to be the VICE President, and \_\_\_\_\_

(known to me) or (proved to me on the basis of satisfactory evidence) to be \_\_\_\_\_ Secretary of the corporation that executed the within Instrument, known to me to be the persons who executed the within Instrument on behalf of the corporation therein named, and acknowledged to me that such corporation executed the within instrument pursuant to its by-laws or a resolution of its board of directors.

WITNESS my hand and official seal.

Signature

*B.A. Davis*

B.A. DAVIS

Name (Typed or Printed)



LMS SOLUTIONS, LLC  
3130 WASHINGTON AVE  
EL MONTE, CA 91731

2009 Vesting to LMS by County

DOC # 2009-0223547

05/05/2009 08:00A Fee:9.00

Page 1 of 1 Doc T Tax Paid

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: 0 | 62   |      | UNI  | 062  |

TRA 010-013

Doc. Trans. Tax - computed on full value of property conveyed \$ 4.95

Don Kent, Tax Collector

*Don Kent*  
Signature of Tax Collector

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

On which the legally levied taxes were a lien for Fiscal Year 1991-1992

and for nonpayment were duly declared to be in default 1992-433391007-0000

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and LMS SOLUTIONS, LLC, LLC

("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 16, 2009 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 \$4,500.00

NO TAXING AGENCY 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 WINDWARD HOMES INC, described as follows:

433391007-0  
Assessor's Parcel Number

IN THE CITY OF SAN JACINTO

LOT A IN TRACT 24330-1, AS SHOWN BY MAP ON FILE IN BOOK 218, PAGES 15-19 OF MAPS, RECORDS OF RIVERSIDE COUNTY

State of California  
County of Riverside  
On APR 27 2009

Executed on  
MARCH 16, 2009

By

*Don Kent*  
Tax Collector

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: *Sandy Frally*  
Deputy  
§§3708 & 3804 R&T Code

Seal





Return to  
 Don Kent  
 County Treasurer-Tax Collector  
 P.O. Box 12005  
 Riverside, California 92502-2205

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

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

**Declared to be Tax-Defaulted for Fiscal Year** 1991 – 1992 under:  
**Default Number:** 1992-433391007-0000  
**Assessor's Parcel Number:** 433391007-0

By resolution of the Board of Supervisors of RIVERSIDE County in conjunction with the written consent of both the purchaser at tax sale and the legal advisor of said county, the sale held in accordance with Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code has been rescinded.

Therefore, in accordance with Section 3731 of the Revenue and Taxation Code, that Tax Deed to the Purchaser of Tax-Defaulted Property, recorded 05/05/2009 under Instrument Number 2009-0223547 of Official Records of said county is hereby rescinded. Said tax deed is hereby declared to be null and void as though never issued and all provisions of law relating to tax-defaulted property shall apply to said property.

The undersigned purchaser at the sale acknowledges that the rescission of the tax deed referred to herein releases any and all interest in and to said property acquired by said tax deed.

LMS Solutions, LLC by Laurie M Scott - Manager  
 LMS SOLUTIONS, LLC -Purchaser

This instrument executed in conjunction with a resolution by the Board of Supervisors, which was approved by the county legal advisor and consented to by the purchaser at tax sale. I have compared the same with the records of the county and I hereby rescind the tax deed described herein.

State of California

RIVERSIDE County \_\_\_\_\_ By \_\_\_\_\_  
 Executed on \_\_\_\_\_ Don Kent  
 TAX COLLECTOR

On \_\_\_\_\_, 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





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

# MEMO

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**Date** November 25, 2014  
**To:** Karen Johnson  
**From:** Desiree Taylor  
**Subject:** Form 11's for Board Agenda

I am submitting one Form 11 for Public Hearing on Rescission of Tax Deed to Purchaser to be scheduled for the Board Agenda on December 9, 2014.

Should you have any questions, please contact me immediately at 53859.

Thank you.

Desiree Taylor