

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

521 A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:

JAN 20 2016

SUBJECT: Recommendation for Rescission of Tax Deed to Purchaser of Tax-Defaulted Property. Sale No. 203 Item 66, Date of Sale May 5, 2015 District 1 [\$17,151] General Fund, Current Year Secured Tax Fund, Prior Year Secured Tax Fund, Tax Sales Fund & Excess Proceeds Fund

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Rescind the tax sale for assessment number 273260012-9 in accordance with Section 3731 of the California Revenue and Taxation Code;
- 2) Direct the Treasurer-Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property;
- 3) Direct the Auditor/Controller to refund the purchase price of \$16,118.15, plus interest as well as the 2015-2016 current taxes paid in the amount of \$1,032.90; to the purchaser Norman W. Barnard and Greta A. Barnard, as Co-Trustees for the Norman W. Barnard and Greta A. Barnard Family Trust Dated 4/28/14;
- 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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 17,151	\$ 0	\$ 17151	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS: General Fund, Current Year Secured Tax Fund, Prior Year Secured Tax Fund, Tax Sales Fund & Excess Proceeds Fund				Budget Adjustment: N/A	
				For Fiscal Year: 15/16	

C.E.O. RECOMMENDATION: APPROVE

BY: Samuel Wong 1/26/16
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Prev. Agn. Ref.:

District: 1

Agenda Number:

3-15

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

FORM 11: Recommendation for Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. 203 Item 66, Date of Sale May 5, 2015 District 1 [\$17,151] General Fund, Current Year Secured Tax Fund, Prior Year Secured Tax Fund, Tax Sales Fund & Excess Proceeds Fund

DATE: JAN 20 2016

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

On May 5, 2015, at the Treasurer-Tax Collector's public auction of tax-defaulted parcels, the property described in the Tax Deed to Purchaser of Tax-Defaulted Property attached hereto and incorporated by reference was sold to Norman W. Barnard and Greta A. Barnard, as Co-Trustees for the Norman W. Barnard and Greta A. Barnard Family Trust Dated 4/28/14 for \$16,100.00, plus Documentary Transfer Tax of \$18.15. In addition, Norman W. Barnard and Greta A. Barnard, as Co-Trustees for the Norman W. Barnard and Greta A. Barnard Family Trust Dated 4/28/14 paid the current 2015-2015 taxes in the amount of \$1,032.90.

On December 26, 2015 the Treasurer-Tax Collector's Office received correspondence from the Law Office of David Brian Lally who represents the Chapter 7 Trustee in the bankruptcy case of Joe Gonzalez, who was the last assessee prior to the tax sale. On or about January 15, 2016, the Chapter 7 Trustee filed lawsuit against the Treasurer-Tax Collector and the Barnard's to recover the property. Based upon our discovery and review of the facts and allegations, the Treasurer-Tax Collector's Office recommends that the tax sale be rescinded.

On January 8, 2016, Norman W. Barnard and Greta A. Barnard, as Co-Trustees for the Norman W. Barnard and Greta A. Barnard Family Trust Dated 4/28/14 consented to the rescission and attached is a copy with their notarized signature.

Impact on Citizens and Businesses

If this rescission is approved the parcel will be transferred to Joe Gonzalez to be part of the bankruptcy estate where the bankruptcy trustee will sell the property to pay off the last assessee's creditors including the Treasurer-Tax Collector.

ATTACHMENTS (if needed, in this order):

- A. Copy of the Tax Deed to Purchaser of Tax Defaulted Property.
- B. Copy of the Rescission of Tax Deed to Purchaser of Tax Defaulted Property.

REQUESTED BY AND MAIL TO:
TREASURER-TAX COLLECTOR
STOP 1110 DON KENT TAX COLLECTOR
4080 LEMON ST-4TH FLOOR
RIVERSIDE, CALIFORNIA 92501

NORMAN W. BARNARD & GRETA A. BARNARD AS CO-
TRUSTEES FOR THE NORMAN W. BARNARD & GRETA
A. BARNARD FAMILY TRUST DATED 4-28-14
35899 RED BLUFF PLACE
MURRIETA, CA 92562

2015-0258702

06/18/2015 09:18 AM Fee: \$ 28.00

Page 1 of 2

Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



149					R	A	Exam:	778	
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
2									
SIZE	NCOR	SME	NCHG	T:					

28

TRA 088-014

Doc. Trans. Tax - computed on full value of property conveyed \$ 18.15

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 2007-2008

and for nonpayment were duly declared to be in default 2008-273260012-0000

Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and NORMAN W. BARNARD & GRETA A. BARNARD AS CO-TRUSTEES FOR THE NORMAN W. BARNARD & GRETA A. BARNARD FAMILY TRUST DATED 4-28-14 ("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 MAY 5, 2015 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 \$16,100.00.

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 GONZALEZ, JOE, described as follows:

Assessor's Parcel Number 273260012-9

OUTSIDE CITY

SEE PAGE 2 ENTITLED "LEGAL DESCRIPTION"

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside

Executed on
MAY 5, 2015

By

Tax Collector

On May 26, 2015, before me, Peter Aldana, 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.
Peter Aldana, Assessor, Clerk Recorder

By:

Deputy

Seal



LEGAL DESCRIPTION

THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 34, TOWNSHIP 3 SOUTH, RANGE 5 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, ACCORDING TO THE OFFICIAL PLAT THEREOF.

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

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Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
SIZE	NCOR	SMF	NCHG	T:					

RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

Declared to be Tax-Defaulted for Fiscal Year
Default Number:
Assessor's Parcel Number:

2007 – 2008 under:
2008-273260012-0000
273260012-9

Pursuant to Revenue and Taxation Code section 3731, the County Board of Supervisors, with the written consent of the county legal advisor and the purchaser of the property or a successor in interest of the purchaser of the property, may rescind the sale of tax-defaulted property if it is determined that the property should not have been sold.

Therefore, said sale for Tax Deed to the Purchaser of Tax-Defaulted Property recorded **06/18/2015** under Instrument Number **2015-0258702** of Official Records of said county is hereby rescinded. In accordance with section 3731, upon recordation, this rescission causes said tax deed 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 tax collector and purchaser of the property or successor in interest in the property 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.

This rescission was approved by County Board of Supervisors and was consented by the county legal advisor, and was executed by the tax collector and purchaser of the property or successor in interest in the property.


NORMAN W. BARNARD, TRUSTEE Purchaser


GRETA A. BARNARD, TRUSTEE 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, Peter Aldana, 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.

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

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.
Peter Aldana, Assessor, Clerk Recorder

By: _____
Deputy



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of RIVERSIDE)

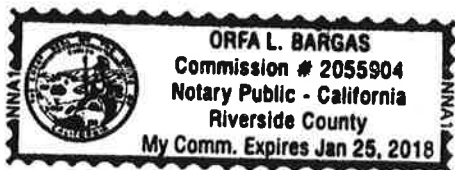
On JANUARY 8TH, 2014 before me, ORFA L. BARGAS, Notary Public,
Date Here Insert Name and Title of the Officer

personally appeared NORMAN W. BARNARA AND GRETA A. BARNARA
Name(s) of Signer(s)

who 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 in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) 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 [Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: RECESSION OF TAX DEEDS TO PURCHASE OF TAX-DEFAULTED PROPERTY
Document Date: JANUARY 8TH, 2016 Number of Pages: ONE
Signer(s) Other Than Named Above: NO OTHER SIGNERS

Capacity(ies) Claimed by Signer(s)

Signer's Name: <u>NORMAN W. BARNARA AND GRETA A. BARNARA</u>	Signer's Name: _____
<input type="checkbox"/> Corporate Officer — Title(s): _____	<input type="checkbox"/> Corporate Officer — Title(s): _____
<input type="checkbox"/> Partner — <input type="checkbox"/> Limited <input type="checkbox"/> General	<input type="checkbox"/> Partner — <input type="checkbox"/> Limited <input type="checkbox"/> General
<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Attorney in Fact	<input type="checkbox"/> Individual <input type="checkbox"/> Attorney in Fact
<input type="checkbox"/> Trustee <input type="checkbox"/> Guardian or Conservator	<input type="checkbox"/> Trustee <input type="checkbox"/> Guardian or Conservator
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____
Signer Is Representing: _____	Signer Is Representing: _____