

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

801A



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

**SUBMITTAL DATE:**

**MAR 03 2011**

**SUBJECT:** Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Sale No. TC170 Items 1020 and 1021, Date of Sale March 16, 2004.

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

- 1) Rescind the tax sale for assessment numbers 954060002-0 and 954060003-1 in accordance with Section 3731 of the California Revenue and Taxation Code;
- 2) Direct the Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property;
- 3) Direct the Auditor/Controller to refund the purchase price of \$122,119.75, as well as the 2004-2005, 2005-2006, 2006-2007, 2007-2008 and 2008-2009 current taxes paid in the amount of \$8,343.60; to the purchaser Richard W. Moore
- 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 F.Y. Total Cost:	\$130,463.35	In Current Year Budget:	NA
Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	NA
Annual Net County Cost:	\$ 0	For Fiscal Year:	2010-11

**SOURCE OF FUNDS:** 10000-1400100000, 65010-1300100000, 65310-1300100000, 65315-1300100000 and 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**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Buster, seconded by Supervisor Stone and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley  
Nays: None  
Absent: None  
Date: March 22, 2011  
xc: Treasurer, Auditor, Recorder

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

**Prev. Agn. Ref.:**

**District:** 3

**Agenda Number:**

**3.32**

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

FORM APPROVED COUNTY COUNSEL  
DATE 3/3/11  
BY: ANNA W. WANG  
Departmental Concurrence

☒ Policy  
☐ Consent  
☒ Policy  
☐ Consent

Dept's Recomm.:  
Per Exec. Ofc.:

BOARD OF SUPERVISORS

Form 11:

Page 2

**BACKGROUND:** (Continued)

On March 16, 2004, at the Tax Collector's public auction of tax-defaulted parcels, the properties described in the Tax Deed's attached hereto and incorporated by reference were sold to Richard W. Moore for \$121,985.00, plus Documentary Transfer Tax of \$134.75. In addition, Richard W. Moore paid the current 2004-2005 taxes in the amount of \$14,859.78, the 2005-2006 taxes in the amount of \$1,882.46, the 2006-2007 taxes in the amount of \$1,899.98, the 2007-2008 taxes in the amount of \$1,935.58 and the 2008-2009 taxes in the amount of \$1,967.20.

On May 11, 2005 Richard W. Moore was issued two county warrants for roll changes on the assessments in the amounts of \$5,063.66 and \$9,137.74 which cleared on August 1, 2005.

The Treasurer-Tax Collector's office received information that the deed originally transferring title to Tayco, last assessee through a Corporation Quitclaim Deed recorded December 10, 1991 as Instrument No. 426987 is invalid pursuant to a court order, therefore making the Tax Deed's to Purchaser recorded May 20, 2004 as Instrument No.(s) 2004-0381425 and 2004-0381429 void.

On February 10, 2011 Richard W. Moore consented to the rescission and attached is a copy with his notarized signature.

RICHARD W. MOORE  
2517 S. SANTA FE  
VISTA, CA 92083

DOC # 2004-0381425

05/20/2004 08:00A Fee:7.00

Page 1 of 1 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC
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A	R	L				COPY	LONG	REFUND	NCHG
									EXAM

TRA 013-005

Doc. Trans. Tax - computed on full value of property conveyed \$ 48.40

Paul McDonnell, Tax Collector

*Paul McDonnell*  
Signature of Declarant

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

On which the legally levied taxes were a lien for Fiscal Year 1997-1998

and for nonpayment were duly declared to be in default 1998-954060002-0000

Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and  
RICHARD W. MOORE, A MARRIED MAN AS HIS SOLE & SEPARATE PROPERTY

("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  
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

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  
TAYCO, described as follows:

IN THE CITY OF TEMECULA

THAT PORTION OF PARCEL 2 OF PARCEL MAP 26766, AS SHOWN BY MAP ON FILE IN BOOK 176, PAGE 55-59 OF PARCEL  
MAPS, RECORDS OF RIVERSIDE COUNTY, LYING EAST OF THE TEMECULA RANCHO LINE.

MARCH 16, 2004

\$43,752.00

954060002-0

Assessor's Parcel Number

State of California

Executed on

RIVERSIDE County

MARCH 16, 2004

By

*Paul McDonnell*  
Tax Collector

On 5-19-04, before me, Gary L. Orso, Assessor, Clerk-Recorder, Paul McDonnell personally known to  
me to be the Treasurer and Tax Collector for Riverside County and the person who subscribed to the within  
instrument in his capacity as the County Tax Collector, and that by his signature on the instrument executed the  
instrument on behalf of the County of Riverside.

WITNESS my hand and official seal.

GARY L. ORSO

Assessor, Clerk-Recorder

By:

*[Signature]*  
Deputy

§§3708 & 3804 R&T Code



TDL 8-19 (6-97)

3  
8  
1  
4  
2  
9

05/20/04

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

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

Which was declared to be tax-defaulted for Fiscal Year  
19 97 - 19 98 under Default Number 1998-954060003-0000 .....

Assessor's Parcel Number 954060003-1 .....

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 05/20/2004 under Instrument Number 2004-0381429 in  
Volume ---, Page --- 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.



RICHARD W. MOORE, 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

## CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of

San Diego

On

2-10-11

Date

before me,

Dawnie Budvarson

Here Insert Name and Title of the Officer

personally appeared

Richard W Moore

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.

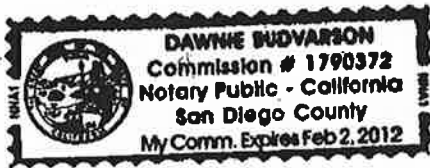
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Signature of Notary Public

Place Notary Seal Above



### 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: \_\_\_\_\_

Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

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

Signer's Name: \_\_\_\_\_

☐ Individual

☐ Corporate Officer — Title(s): \_\_\_\_\_

☐ Partner — ☐ Limited ☐ General

☐ Attorney in Fact

☐ Trustee

☐ Guardian or Conservator

☐ Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

RIGHT THUMBPRINT  
OF SIGNER  
Top of thumb here

Signer's Name: \_\_\_\_\_

☐ Individual

☐ Corporate Officer — Title(s): \_\_\_\_\_

☐ Partner — ☐ Limited ☐ General

☐ Attorney in Fact

☐ Trustee

☐ Guardian or Conservator

☐ Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

RIGHT THUMBPRINT  
OF SIGNER  
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Return to  
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County Treasurer-Tax Collector  
P.O. Box 12005  
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**RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY**

Which was declared to be tax-defaulted for Fiscal Year  
19 97 - 19 98 under Default Number

1998-954060002-0000 .....

Assessor's Parcel Number

954060002-0 .....

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 05/20/2004 under Instrument Number 2004-0381425 in  
Volume ---, Page --- 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.

  
RICHARD W. MOORE, 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

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Executed on \_\_\_\_\_ Don Kent  
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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

## CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of San Diego }

On 2-10-11 before me, Dawnie Budvarson

Date

Here Insert Name and Title of the Officer

personally appeared Richard W Moore

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.

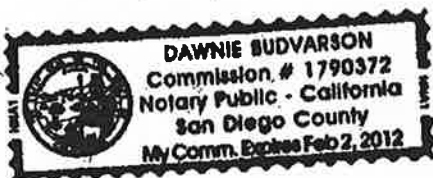
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Signature of Notary Public

Place Notary Seal Above



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☐ Corporate Officer — Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Attorney in Fact  
☐ Trustee  
☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

RIGHT THUMBPRINT  
OF SIGNER  
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