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**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

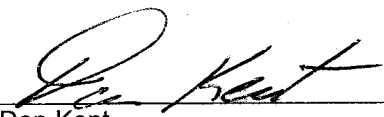
RECOMMENDED MOTION: That the Board of Supervisors:

- 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 1st 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

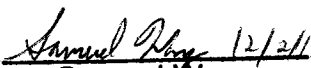
(continued on page two)


 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	

SOURCE OF FUNDS: 10000-1400100000, 65315-1300100000, 65310-1300100000 & 65010-1300100000
Budget Adjustment: N/A
For Fiscal Year: 14/15

C.E.O. RECOMMENDATION: APPROVE

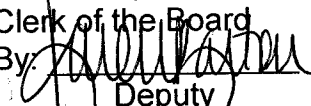
BY: 
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Benoit and Ashley
 Nays: None
 Absent: None
 Date: December 9, 2014
 xc: Treasurer, ACR-Recorder

Kecia Harper-Ihem
 Clerk of the Board
 By: 
 Deputy

Prev. Agn. Ref.:

District: 3/3

Agenda Number:

3-39

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

Departmental Concurrence

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

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 1st 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

Recorder in Chief
of Records - County of Riverside, California

William J. Seier
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)

STATE OF CALIFORNIA

WINDWARD HOMES, INC.

COUNTY OF _____

By *Mark P. Seiersen*
Mark P. Seiersen, Vice-president

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.

Parcel 2 of Exhibit "B" (RB-3232)
APN 433-391-007

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:

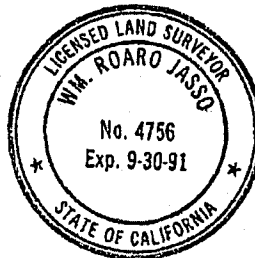
28 *William Roaro Jasso*

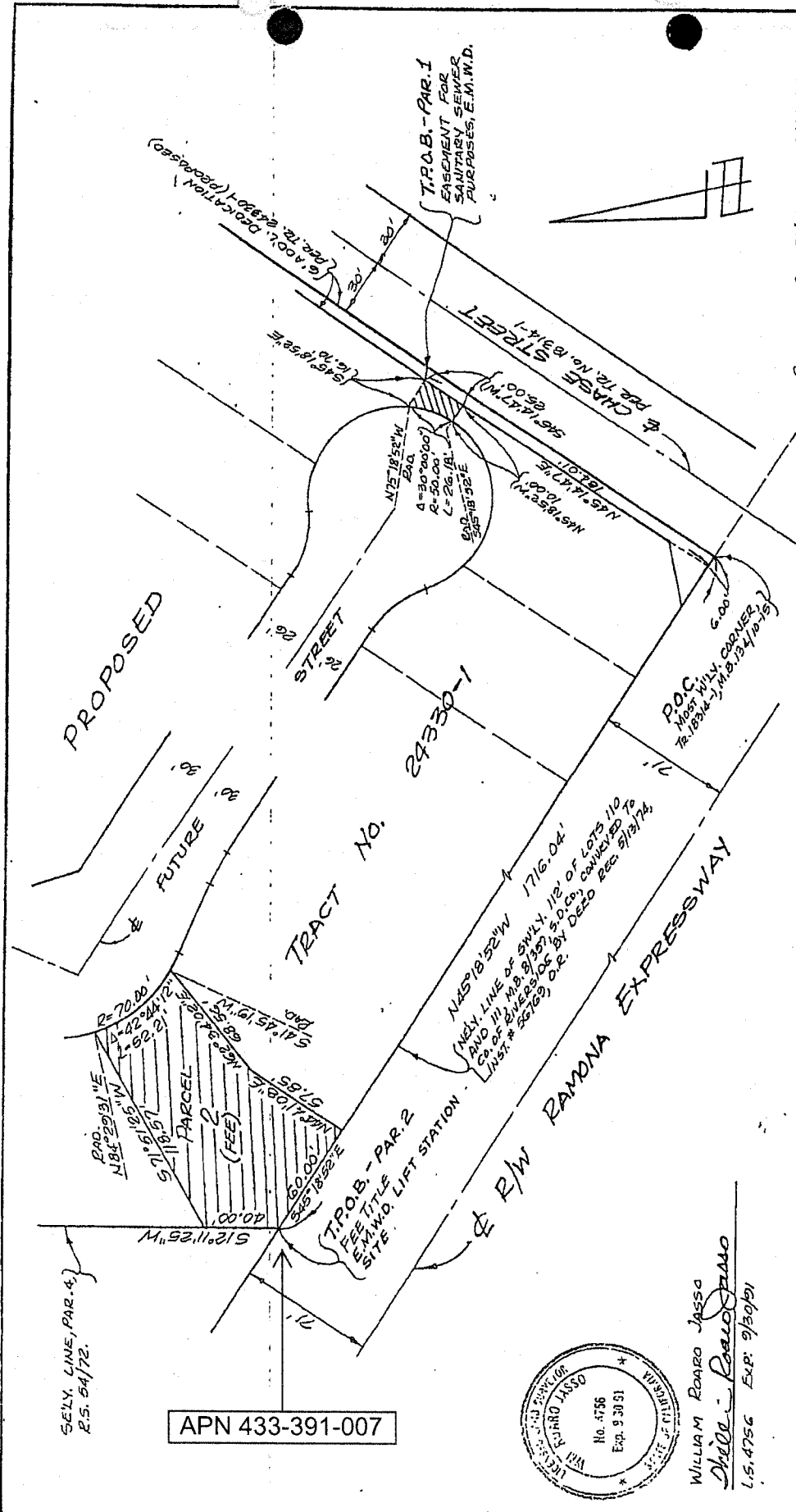
29 WILLIAM ROARO JASSO

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

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

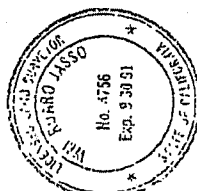
32





REVISONS		REFERENCES	SCALE: 1"=50'	DATE
NO.	DATE	DESCRIPTION	DESIGNED	2/90
	INITIAL		DRAWN	2/90
			TRACED	
			CHECKED	1/18/90
			SUBMITTED	
			RECOMMENDED	
			DESIGN	
			OPER	
			CONST	
			R/W	

EASTERN MUNICIPAL WATER DISTRICT		PORTION OF SEC. 21 & 22, T4S, R1W, S.B.B.M.	
RIVERSIDE COUNTY, CALIFORNIA		WC 90-259	
SERVICE AREA NO. 31		CO	
E.M.W.D. GRANT OF EASEMENT AND GRANT DEED PLAT		COORD. 15-0	
PROPERTY OF: HINDWARD HOMES, INC.		SHT. 1 OF 1	
APPROVED	<i>William Jasso</i>	DATE	2-11-90
	CHIEF ENGINEER		
			RB-3232



WILLIAM ROARO JASSO
William Jasso
 L.S. 4756 Exp. 9/30/91

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 Chapman, Deputy Secretary
for Juanita L. Macheke, Secretary of
the Eastern Municipal Water District
and the Board of Directors thereof

(SEAL)

(Corporation)

STATE OF CALIFORNIA

SS.

267654

COUNTY OF ORANGE

On JULY 21, 1990 before me, the undersigned, a Notary Public in and for said State, personally appeared MARK P. SEIBER

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

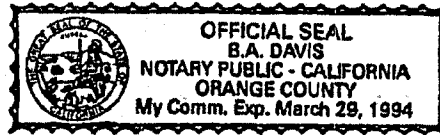
(known to me) or (proved to me on the basis of satisfactory evidence) to be _____ Secretary of the corporation that executed the within Instrument, known to me to be the persons who executed the within Instrument on behalf of the corporation therein named, and acknowledged to me that such corporation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

WITNESS my hand and official seal.

Signature [Handwritten Signature]

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: 10	CTD	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 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

M
062

("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 Trally*
Deputy

Seal



§§3708 & 3804 B&T Code

TDL 8-19 (6-97)

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
Default Number:
Assessor's Parcel Number:

1991 – 1992 under:
1992-433391007-0000
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

