

FORM APPROVED COUNTY COUNSEL 1/25/16  
 BY: GREGORY P. PRIAMOS DATE

Departmental Concurrence

**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

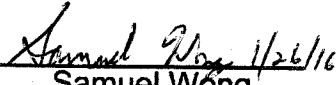
**RECOMMENDED MOTION:** That the Board of Supervisors:

- 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	\$ 17,151	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
<b>SOURCE OF FUNDS:</b> General Fund, Current Year Secured Tax Fund, Prior Year Secured Tax Fund, Tax Sales Fund & Excess Proceeds Fund				<b>Budget Adjustment:</b> N/A	
				<b>For Fiscal Year:</b> 15/16	

**C.E.O. RECOMMENDATION:** APPROVE  
 BY:   
 Samuel Wong  
 County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: February 2, 2016  
 xc: Treasurer, Recorder

Kecia Harper-Ihem  
 Clerk of the Board  
 By:   
 Deputy

Prev. Agn. Ref.: District: 1 Agenda Number:

**3-15**

A-30  
 4/5 Vote  
 Positions Added  
 Change Order

RCED JAN26/16 AM11:27

RCED JAN26/16 AM10:24

RCED JAN26/16 AM11:34

2016 JAN 26 PM 4: 34

RECEIVED RIVERSIDE COUNTY  
JURY/900 F RD OF SUPER HIGHWAY

3-13

**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

**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



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

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]*  
 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 Executed on  
 County of Riverside MAY 5, 2015

By *[Signature]*  
 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: *[Signature]*  
 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

						<b>R</b>	<b>A</b>	Exam:		
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC	
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**RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY**

**Declared to be Tax-Defaulted for Fiscal Year** 2007 – 2008 under:  
**Default Number:** 2008-273260012-0000  
**Assessor's Parcel Number:** 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*  
 NORMAN W. BARNARD, TRUSTEE Purchaser

*Greta A. Barnard*  
 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

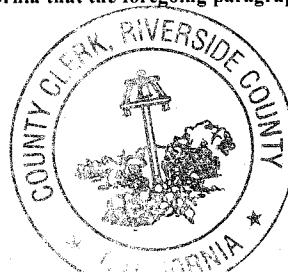
On \_\_\_\_\_, before me, Peter Aldana, Assessor, Clerk-Recorder, personally appeared Don Kent, Treasurer and Tax Collector for Riverside County, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed 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 8<sup>TH</sup>, 2014 before me, ORFA L. BARGAS, Notary Public,  
Date Here Insert Name and Title of the Officer  
personally appeared NORMAN W. BARNARD AND GRETA A. BARNARD  
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~~ they executed the same in ~~his~~ their authorized capacity(ies), and that by ~~his~~ 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 [Handwritten 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: RESCISSON OF TAX DEEDS TO PURCHASE OF TAX DELINQUENT PROPERTY  
Document Date: JANUARY 8<sup>TH</sup>, 2014 Number of Pages: 02  
Signer(s) Other Than Named Above: NO OTHER SIGNERS

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

Signer's Name: NORMAN W. BARNARD AND GRETA A. BARNARD Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  Partner —  Limited  General  
 Individual  Attorney in Fact  Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_ Signer Is Representing: \_\_\_\_\_