

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



ITEM
9.2
(ID # 6226)

MEETING DATE:
Tuesday, March 20, 2018

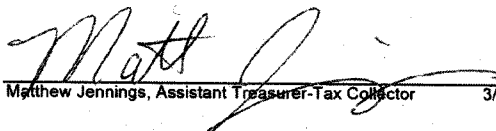
FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Petition for Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Tax Sale Agreement #4416 Tax Sale Date 10-31-16 for APN 583-260-070-7, 3rd District. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Hold a public hearing under the provisions of Section 3725 & 3731 of the Revenue and Taxation Code, relative to the Petition of Lee & Jang Investments, Inc. to rescind the Tax Deed resulting from the tax sale of assessment parcel number 583-260-070-7 in unincorporated Riverside County near the community of Aguanga (the "Subject Property").
- 2) At the conclusion of the public hearing, find that the tax sale was lawful; that the Petition lacks legal merit; and deny the Petition.
- 3) Direct the Treasurer-Tax Collector to provide written notice of the Board's decision to the Petitioner and Tax Deed Purchaser.

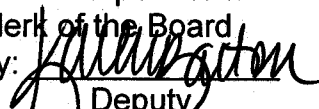
ACTION: Policy


Matthew Jennings, Assistant Treasurer-Tax Collector 3/12/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: March 20, 2018
xc: Treasurer

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS:			Budget Adjustment:	N/A
			For Fiscal Year:	17/18

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Section 3725 & 3731 of the Revenue and Taxation Code provides that the Board of Supervisors is to hold a public hearing regarding the possible rescission of a Tax Deed when a timely petition for rescission is filed by the prior owner of the property sold at tax sale. Petitioner, Lee & Jang Investments, Inc. ("Petitioner") is the prior owner of the Subject Property and timely filed such a petition. (The Petition is attached.)

Upon conclusion of a properly noticed public hearing, the Board of Supervisors may rescind a tax deed, if the Board determines that the property should not have been sold. Notice of the hearing on the Petition was properly given to the appropriate interested parties as required by law.

The property taxes on the Subject Property became delinquent as of tax year 2008-2009.

The Subject Property was sold to Western Riverside County Regional Conservation Authority (WRCRCA) pursuant to Division 1, Part 6, Chapter 8 of Revenue and Taxation Code. Chapter 8 authorizes the County to sell tax-defaulted property to taxing agencies, revenue districts, and non-profit organizations provided that the property will be used for a public purpose. The County and WRCRCA entered into Chapter 8 Agreement #4416 so that WRCRCA could purchase the Subject Property for open space for wildlife, and plant life conservation.

Chapter 8 Agreements must be approved by both the Board of Supervisors and the State Controller. Both the Board of Supervisors and the State Controller approved the sale of the Subject Property to WRCRCA.

The tax sale became effective as of October 31, 2016 when Petitioner failed to pay the delinquent taxes and redeem the Subject Property. A Tax Deed for the Subject Property was issued to WRCRCA in exchange for \$19,338.89, the minimum purchase price required by Chapter 8. This Tax Deed was subsequently recorded on December 6, 2016.

Petitioner alleges that Petitioner did not receive adequate notice of the tax sale prior to the sale. On or about 2007, Petitioner appointed an Agent to run its affairs related to the Subject

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

Property. The Agent had all of Petitioner's mail forwarded to her address. At all relevant times the address of the Agent was 30545 Estero Street in Temecula.

Petitioner alleges that the Tax Collector did not mail the Notice of Power to Sell Tax Defaulted Property to Petitioner at the Agent's address as required by the Revenue and Taxation Code. In addition, Petitioner alleges that no such notice was ever received by Petitioner or its Agent.

Section 3365 of the Revenue and Taxation Code requires the Tax Collector to mail the Notice of Power to Sell Tax Defaulted Property to the last assessee of the tax-defaulted property at his or her last known address.

Contrary to Petitioner's allegations, the official records of the Tax Collector disclose that the Tax Collector mailed the Notice of Power to Sell Tax-Defaulted Property by certified mail on or about June 2, 2014 to Petitioner at the 30545 Estero Street address and that the Notice was signed for and received by Petitioner's designated Agent on June 13, 2014.

The Revenue and Taxation Code requires only one more mailed notice to a taxpayer before the sale of his tax-defaulted property pursuant to Chapter 8. Section 3799 of the Revenue and Taxation Code requires the Tax Collector to provide Notice of Sale, disclosing that an agreement to sell the tax-defaulted property has been reached and disclosing the available time period for the taxpayer to pay the delinquent taxes and redeem the property before the agreement becomes effective.

The official records of the Tax Collector disclose that, on or about September 1, 2016, the Tax Collector mailed this Notice of Sale, by certified mail, to Petitioner at the 30545 Estero Street address and that this Notice was signed for and received by Petitioner's designated Agent on September 12, 2016.

Consequently the Tax Collector properly and timely provided Petitioner and its Agent all legally required notice of the tax sale. The notice provided by the Tax Collector meets or exceeds all statutory and constitutional notice requirements.

Section 3806 of the Revenue and Taxation Code provides that the Tax Deed to WRCRCA is conclusive evidence of the Tax Collector's full and proper compliance with the notice provisions of the Chapter 8 tax sale in the absence of actual fraud by the Tax Collector. Petitioner does not claim, nor is there any evidence that the Tax Collector engaged in fraud. Therefore proper notice by the Tax Collector is conclusively proven.

The Tax Collector had lawful authority to sell the Subject Property by Chapter 8 Agreement, when Petitioner failed to pay the delinquent taxes prior to the termination of the redemption period. Therefore, the tax sale was lawful and proper; and Petitioner has failed to meet its burden of proof that the tax sale should not have occurred.

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STATE OF CALIFORNIA**

Consequently, the Petition lacks merit; and the Board of Supervisors should deny the Petition.


Impact on Citizens and Businesses

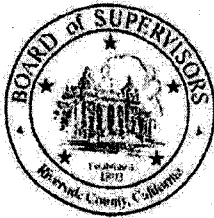
There is no impact on citizens or businesses.

ATTACHMENTS (if needed, in this order):

- A. Petition
- B. Exhibit A- Recorded Notice of Power to Sell Tax Defaulted Property
- C. Exhibit B- Notice of Power to Sell Tax Defaulted Property Certified Letter
- D. Exhibit C- Agreement to Purchase Tax Defaulted Property
- E. Exhibit D- Published Notice of Agreement to Purchase Tax Defaulted Property
- F. Exhibit E- Notice of Sale of Tax Defaulted Property Certified Letter
- G. Exhibit F-Tax Deed to Purchase of Tax-Defaulted Property
- H. Declaration of Melissa Johnson


Stephanie P. ..., Principal Management Analyst 3/13/2018


Gregory V. Priamos, Director County Counsel 3/12/2018



BOARD OF SUPERVISORS PETITION TO RESCIND TAX SALE OF PROPERTY

(Pursuant to California Revenue and Taxation Codes 3725 and 3731)

Petitions to rescind tax sales must be filed with the Clerk of the Board of Supervisors within one year of the execution of the Tax Collector's deed. Failure to complete this application in its entirety may result in the rejection and/or denial of the petition.

Petitions will be reviewed for content and the applicant will be contacted regarding a date to appear before the Board of Supervisors.

Prior to submitting this form to the Board of Supervisors for a board hearing, please contact the office of the Treasurer Tax-Collector directly to discuss the petition to rescind the tax sale. Please contact: Melissa Johnson, Chief Deputy Treasurer-Tax Collector, at 951-9553949 or Sandy Finley, Deputy Treasurer Tax Collector, at 951-955-3953.

Applicant Information

Please type or print legibly

Applicant Name: Lee & Jang, Inv. c/o Mark R. Denning, Esq.		
Mailing Address/P.O. Box: 29377 Rancho California, Suite 103		
City: Temecula	State: CA	Zip Code: 92591
Daytime Phone: 951-695-7700	Cell Phone: Fax # 951-695-7710	
Email Address: attorneymortongrabel@gmail.com		

Property Information

Street Address of Sold Property: No designated street address-- agricultural/farm land	
City: Aguanga	Zip Code: 92536
Parcel Number: 583-260-070-7	Tax Sale Date: October 31, 2016, Recorded 12/6/2016

Reason to Rescind Sale

Please provide as much detail as possible. You may attach additional pages of narrative as needed. Please attach any documents that support your position.

Please see attached Petition to the County of Riverside Board of Supervisors to Rescind the Sale of a Tax Deed pursuant to California Revenue & Taxation Code section 3731, and proof of service of said petition. The Petitioner request a hearing for oral argument and testimony to be presented by Counsel and the Petitioner's authorized party, and other witnesses.

Law Offices of Morton J. Grabel, APLC

Applicant Signature: _____

Date: 10/30/17

Submit by mail:
Riverside County Clerk of the Board of Supervisors
P.O. Box 1147
Riverside, CA 92502

In person:
Riverside County Clerk of the Board of Supervisors
Riverside County Administrative Center
4080 Lemon Street, Room 127
Riverside, CA 92051
951-955-1061

1 Morton J. Grabel, Esq. (CASB No. 135027)
Mark R. Denning, Esq (CASB No. 315211)
2 **Law Offices of Morton J. Grabel, APLC**
29377 Rancho California Road, Suite 103
3 Temecula, CA 92591
Office: (951) 695-7700
4 Fax: (951) 695-7710
attorneymortongrabel@gmail.com

5 Attorneys for Petitioners

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7
8 **COUNTY OF RIVERSIDE**
9 **BOARD OF SUPERVISORS**

10 LEE & JANG INVESTMENT, INC., a
11 California corporation;

12 Petitioner,

13 vs.

14 COUNTY OF RIVERSIDE, a public entity;
15 COUNTY OF RIVERSIDE BOARD OF
SUPERVISORS, a public entity; COUNTY
16 OF RIVERSIDE TREASURER-TAX
COLLECTOR, a public entity; and DOES 1
17 through 25, inclusive,

18 Respondents.

**PETITION TO THE COUNTY OF
RIVERSIDE BOARD OF
SUPERVISORS TO RESCIND THE
SALE OF A TAX DEED PURSUANT TO
CALIFORNIA REVENUE &
TAXATION CODE SECTION 3731**

19
20 **TO The Board of Supervisors for the County of Riverside: Kevin Jeffries – District**
21 **One; Chairman John F. Tavaglione – District Two; Vice Chairman Chuck Washington –**
22 **District Three; V. Manuel Perez – District Four; Marion Ashley – District Five; the County**
23 **of Riverside; and the County of Riverside Treasurer – Tax Collector Don Kent (collectively**
24 **the “Respondents”);**

25 1. Petition is hereby made pursuant to California Revenue & Taxation Code section 3731 to
26 rescind the sale of the tax deed for real property located by the Assessor’s Parcel Number 583-
27 260-070-7 in or near the City of Aguanga, in the County of Riverside, for which the deed to
28 purchaser recorded on December 5, 2016, because of an alleged invalidity and/or irregularity in

1 the tax lien sale which took place on October 31, 2016. The legal description of the unimproved
2 agriculture land is as follows:

3 PACEL 4, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS
4 SHOWN BY PARCEL MAP 22942 ON FILE IN BOOK 179, PAGES 92-93 OF
5 PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID
6 COUNTY.

7 2. Wherefore, it is respectfully requested that this Petition be granted and that the claim set
8 forth herein be received and acted upon.

9 **STATEMENT OF FACTS**

10 3. Prior to 2007, Lee & Jang, Inv. purchased the above described land ("Property") to be
11 used for agriculture purposes—farming. In 2007, the sole owners of Lee & Jang, Inv., were
12 forced to return to South Korea family matters.

13 4. In their absence, they appointed Min Sum Park, as their representative for Lee & Jang,
14 Inv. in respect to the Property. Accordingly, Min Sum Park had all mail forwarded to her, and
15 updated the forwarded mail at all times relevant, the last address being 30545 Estero Street,
16 Temecula, California.

17 5. In or about 2012, Mrs. Park recalls receiving information regarding taxes on the Property
18 that are owed. Payments were made in 2012 in response to the apparent delinquent tax amount.
19 Mrs. Park made additional payments in 2013, and in the years subsequent, made additional
20 payments, and was under the impression that the payments were being applied to the early years,
21 dating back to 2008-2009. In other words, Mrs. Park, a non-English speaking immigrant, had
22 assumed that the acceptance of her payments established an installment plan.

23 6. Prior to 2012, payments by Lee & Jang, Inv. were made to the Tax Collector for property
24 taxes, and payments were made in installments. These payments can be found in the County
25 records.

26 7. On July 25, 2014, the Tax Collector of Riverside County recorded a Notice of Power to
27 Sell Tax Defaulted Property, for taxes defaulted on June 30, 2009, in the amount of \$1,083.02.
28 The Notice was mailed to Don Kent at 4080 Lemon Street, Riverside, California. However, the
Notice was not mailed or served on Lee & Jang, Inv. or Mrs. Park. It is alleged that after initial
investigation, there is no record on file that can show the Notice was actually served or attempted
to be served on Lee & Jang, Inv. or Mrs. Park. The fact that the Property is an unimproved land,

1 the Notice would have to be mailed pursuant to the address known by the Tax Collector, which
2 was 30545 Estero Street.

3 8. Having received no Notice of the power to sell, Mrs. Park believed that her payments she
4 had made to the Tax Collector were sufficient to stave off any tax foreclosure.

5 9. On or about September 1, 2016, a certified letter was received by Mrs. Park at her Estero
6 address. This was the first notice that a possible sell of the Property would occur. The letter
7 contained language stating that "the property will be sold on October 31, 2016"... "but if the
8 property is not sold". However, a letter received on August 14, 2016, contained several
9 different amounts owed if paid on several different dates in the future, through and including
10 June 2017. Mrs. Park attempted to contact the Tax Collector in September 2016 by email asking
11 how they can pay the entire amount or if they can have a payment plan, and again in October
12 2016, by email but no response, and a few phone calls to the numbers provided in the recent
13 letters, but again no response.

14 10. On or about December 10, 2016, Mrs. Park attempted to make a payment, but it was
15 returned on December 13, 2016, with a letter stating that amount due has already been paid.

16 11. It was not until June 2017, that Mrs. Park, went to the Tax Collector's office and received
17 the Notice of Sell, that was filed on December 6, 2016, but never mailed or served on her at her
18 residence 30545 Estero Street. She was also provided a copy of the Power to Sell filed in 2014
19 and other documents filed by the buyer Western Riverside County Regional Conservation
20 Authority.

21 12. It is clear that the Tax Collector had Mrs. Park's correct address, as they sent unofficial
22 notices to her address, but when it came time to send the official notices that formally and gave
23 the legal notice as required by statutory law and Constitutional due process, the Notices were not
24 served, under the believe by the Tax Collector, and per their offices statements, only minimum
25 notice is required. In other words, the Tax Collector is only going to provide minimum notice,
26 despite having actual knowledge of where the mailing address for the effected party is located.

27 13. Petitioner is willing and ready to pay all delinquent taxes owed. Petitioner would have
28 paid all delinquent taxes owed prior to the October 31, 2017, sell date had Petitioner received
formal and therefor actual notice that Property was going to sell and there was an authorized
buyer prior to said date. Petitioner did in fact attempt to pay the full delinquent balance in
September and October 2016, but their request went unanswered and thus refused.

CLAIM TO RESCIND TAX DEED

1
2 14. California Revenue & Taxation Code section 3731 holds that when a tax deed to a
3 purchaser of property sold by the tax collector is recorded and it first determined that the
4 property should not have been sold, the sale may be rescinded by the board of supervisors with
5 the written consent of the county legal adviser and the purchaser of the property or a successor in
6 interest in the property, except a bona fide purchaser for value, under any of the following
7 circumstances:

8 (1) The property has not been transferred or conveyed by the purchaser at the tax sale
9 to a bona fide purchaser for value. [Rev. & Tax. Code, § 3731(a)(1)].

10 (2) The property has not become subject to a bona fide encumbrance for value
11 subsequent to the recordation of the tax deed. [Rev. & Tax. Code, § 3731(a)(2)].

12 15. If the written consent of the purchaser of the property or a successor in interest is not
13 obtained, the sale may be rescinded by the board of supervisors pursuant to the circumstances
14 specified in Paragraph 13 if a notification is provided to the purchaser of the property or a
15 successor in interest that a hearing is scheduled before the board of supervisors. [Rev. & Tax.
16 Code § 3731(b)(1)]. The tax collector shall send the notice not less than 45 days prior to the date
17 of the hearing, and the notice must contain all of the following information: (1) the date, time,
18 and place of hearing; (2) a description of the property that was sold; and (3) the reason for
19 rescinding the sale of the property. (Rev. & Tax. Code §§ 3731(b)(1), (b)(2)(A), and (b)(2)(B)).

20 16. The rescission must be executed by the county tax collector and, if rescinded pursuant to
21 consent, also by the purchaser or a successor in interest. [Rev. & Tax. Code. § 3731 (d),
22 referring to Rev. & Tax. Code, § 3731(a)]. The signature of both the county tax collector and the
23 purchaser or a successor in interest must be acknowledged by the county clerk, without charge,
24 and the county tax collector must then record the rescission with the county recorder, without
25 charge. [Rev. & Tax. Code, § 3731 (d)]. When the rescission is recorded, the tax deed becomes
26 null and void as though never issued, and all provisions of law relating to tax-defaulted property
27 will apply to the property. [Rev. & Tax. Code § 3731(d)].

28 17. Prior to any judgment that a tax deed is void, the correct amount of taxes, penalties, and
costs that should be paid upon redemption to discharge the tax and assessment liens that would
have been owing to any taxing agency and revenue district if the purported tax sale had not been
held must be set. The judgment must require that the former owner or other party in interest pay
this amount within six months. [5 Miller & Starr, Cal. Real Est (3d ed.) § 11: 162 citing

1 *Herrington v. Weigel*, (4th Dist. 1978) 82 Cal.App.3d 676, 687-688; *Sheeter v. Lifur*, (2nd Dist.
2 1952) 113 Cal.App.2d 729, 739-740].

3 18. Here, the County of Riverside Board of Supervisors should determine that the Property
4 should not have been sold because the Petitioners would have redeemed the Property in a timely
5 manner but for the County of Riverside Treasurer-Tax Collector's did not respond to Petitioner's
6 request in September and October 2016,

7 19. Indeed, an effort in good faith by a delinquent taxpayer to pay his or her taxes is
8 equivalent to payment and discharges the lien. [Civ. Code §§ 1504, 1512, 2905; Code Civ. Proc.
9 § 2076; *Hossom, et al. v. City of Long Beach, et al.* (1948) 83 Cal.App.2d 745 citing *Schultz v.*
10 *Kolb* 189 Wash. 187]. In a timely manner, in September and against in October 2016, the
11 Petitioners made an effort in good faith to pay their taxes. To this end, the Petitioners offered to
12 pay the full redemption amount. The only reason redemption was not made by Petitioners was
13 the County of Riverside Treasurer-Tax Collector's office's failure to respond to Petitioner's
14 request was equivalent to payment and discharged the lien. Thus, the Property should never have
15 been sold on October 31, 2016. Based on this, the County of Riverside Board of Supervisors
16 should determine the Property should not have been sold, and rescission should be granted.

17 **LACK OF DUE PROCESS**

18 20. Furthermore, and more importantly, a tax sale proceeding is wholly a creature of statute.
19 Because a tax sale is imposed against an adverse party without his consent, every essential step
20 leading to the execution of a tax deed must be strictly followed. *Craland, Inc. v. State of*
21 *California*, (2d Dist. 1989) 214 Cal. App. 3d 1400. Failure to follow strictly statutory provisions
22 respecting notice of tax sales renders sale void, even if owner has actual knowledge and attempts
23 to waive defect. *Dougery v. Bettencourt* (1931) 214 Cal. 455. Tax sale proceedings are clearly
24 in invitum, thus every essential step leading to the execution of a tax deed must be strictly
25 followed. *Paul v. Los Angeles County Flood Control Dist.*, (2d Dist. 1974) 37 Cal. App. 3d 265.

26 21. Before state may take property and sell it for unpaid taxes, the Due Process Clause of the
27 Fourteenth Amendment requires government to provide property owner with notice and
28 opportunity for hearing appropriate to nature of case. U.S.C.A. Const. Amend. 14. *Jones v.*
29 *Flowers*, 126 S. Ct. 1708, 164 L. Ed. 2d 415 (U.S. 2006). When notice is required as matter of
30 due process, means employed to provide that notice must be such as one desirous of actually
31 informing the absentee might reasonably adopt to accomplish it. U.S.C.A. Const. Amends. 5, 14.
32 *Jones v. Flowers*, 126 S. Ct. 1708, 164 L. Ed. 2d 415 (U.S. 2006). Mere fact that it is common

1 knowledge that property may become subject to government taking when taxes are not paid does
2 not excuse government from complying with its obligation, as matter of due process, to provide
3 notice before taking private property for delinquent taxes; interested party's knowledge of
4 delinquency in payment of taxes is not equivalent to notice that tax sale is pending. U.S.C.A.
5 Const. Amends. 5, 14. Jones v. Flowers, 126 S. Ct. 1708, 164 L. Ed. 2d 415 (U.S. 2006).

6 22. The purpose of the requirements of Civ. Code, § 2924b, with respect to the giving of
7 notice of default and sale by the trustee of a deed of trust, is to ensure that interested parties
8 receive notice even if those parties were entitled, but failed, to file a statutory notice request.
9 Thus, in an action by the public administrator to set aside a nonjudicial foreclosure sale of a
10 decedent's house, the trustee to a deed of trust on the property had an obligation to give notice of
11 default and sale to the public administrator despite the public administrator's failure to file a
12 statutory notice request. Although the public administrator had the opportunity to file such a
13 request, this fact did not eliminate the trustee's statutory responsibilities. Estate of Yates, 25 Cal.
14 App. 4th 511, 32 Cal. Rptr. 2d 53 (4th Dist. 1994).

15 23. Here, as required by Statute, Petitioner's were to be served with a Notice of Power of Sell
16 and Notice of Sell of the Property. The Tax Collector adhered did not provide actual notice as
17 required by California non-judicial foreclosure statutes and in conjunction with the due process
18 laws provided by the Constitution, the tax sell shall be declared void and set aside.

19 **PRAYER**

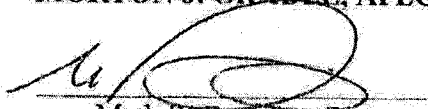
20 Wherefore the Petitioner prays for relief against the Respondents, and each of them, as
21 follows:

- 22 (1) That the County of Riverside Board of Supervisors determine that the Property should
23 not have been sold.
- 24 (2) That the sale of the Property be rescinded by the County of Riverside Board of
25 Supervisors as follows:
- 26 a. With written consent of the county legal adviser and the purchaser; or,
 - 27 b. In the alternative, if the purchaser will not provide written consent, a hearing
28 be scheduled before the Board of Supervisors in compliance with the
provisions of California Revenue and Taxation Code section 373(b)(2).
- (3) That the correct amount of taxes, penalties, and costs due and owing by the
Petitioners be set, and that the Petitioners be given six months to make said required
payment(s).

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Dated: October 30, 2017

**LAW OFFICES OF
MORTON J. GRABEL, APLC**



Mark R. Denning, Esq.
Attorney for Petitioner

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PROOF OF SERVICE

I, Melissa Cortez, declare as follows:

1. I am employed in the County of Riverside, State of California, am over the age of 18 and not a party to the within action. My business address is:
29377 Rancho California Road, Suite 103, Temecula, CA 92591.

2. On October 30, 2017 I served the foregoing document described as:
PETITION TO THE COUNTY OF RIVERSIDE BOARD OF SUPERVISORS TO RESCIND THE SALE OF A TAX DEED PURSUANT TO CALIFORNIA REVENUE & TAXATION CODE SECTION 3731

by placing a true copy thereof enclosed in sealed envelopes addressed as follows:

Clerk of the Board
Board of Supervisors
County Administration Center
4080 Lemon St 5th Floor
Riverside, CA 92501

BY MAIL I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. Postal Service on the same day with postage thereon fully prepaid at Temecula, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

X BY OVERNIGHT & CERTIFIED MAIL I caused such documents to be served via overnight & Certified mail to the office of the addressee.

X STATE

 FEDERAL

I declare under penalty of perjury and the laws of the State of California that the foregoing is true and correct.

Executed October 30, 2017 at Temecula, California.


Melissa Cortez

PROOF OF SERVICE

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PROOF OF SERVICE

I, **Melissa Cortez**, declare as follows:

1. I am employed in the County of Riverside, State of California, am over the age of 18 and not a party to the within action. My business address is:
29377 Rancho California Road, Suite 103, Temecula, CA 92591.

2. On October 30, 2017 I served the foregoing document described as:
**PETITION TO THE COUNTY OF RIVERSIDE BOARD OF SUPERVISORS
TO RESCIND THE SALE OF A TAX DEED PURSUANT TO CALIFORNIA
REVENUE & TAXATION CODE SECTION 3731**

by placing a true copy thereof enclosed in sealed envelopes addressed as follows:

C/O Kathleen Wagner
Riverside County Clerk of the Board of Supervisors
P.O. Box 1147
Riverside, CA 92501


 BY MAIL I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. Postal Service on the same day with postage thereon fully prepaid at Temecula, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

X BY OVERNIGHT MAIL I caused such documents to be served via overnight mail to the office of the addressee.

 X STATE FEDERAL

I declare under penalty of perjury and the laws of the State of California that the foregoing is true and correct.

Executed October 30, 2017 at Temecula, California.


Melissa Cortez

PROOF OF SERVICE

SEAL

PRESS FIRMLY TO SEAL



1007



92502

PAID
TEMECULA, CA
92590
POSTAL SERVICE
AMOUNT
\$23.75
R2304N117959-07

PRIORITY MAIL[®] EXPRESS[™]

FASTEST SERVICE IN THE U.S.

CUSTOMER USE ONLY

FRONT: (Printed name) PHONE: () - -

PAYMENT BY ACCOUNT (if applicable)

DELIVERY OPTIONS (Customer Use Only)

- Signature Required (Note: The sender must send the "Signature Required" box if the mailer: (1) requires the recipient's signature, OR (2) purchases additional insurance, OR (3) purchases COD service, OR (4) mail is sent to a residential address, OR (5) mail is sent to a business address in a residential area, OR (6) mail is sent to a business address in a residential area and the recipient's business is in a residential area, OR (7) mail is sent to a business address in a residential area and the recipient's business is in a residential area and the recipient's business is in a residential area.)
- No Signature Delivery (delivered next business day)
- Saturday/Holiday Delivery (additional fee, where available)
- 10:30 AM Delivery (additional fee, where available)
- Return to USPS carrier or local Post Office (if available)

TO: (Please print)

PHONE: () - -

WRITE FIRMLY WITH A BALLPOINT PEN ON HARD SURFACE TO MAKE ALL COPIES LEGIBLE.

- For pickup or USPS Tracking[™], visit USPS.com or call 800-222-1811.
- \$100.00 Insurance included.

ORIGIN (POSTAL SERVICE USE ONLY)

1-Day

2-Day

3-Day

Priority Mail

Priority Mail Express

Registered Mail

Signature Mail

Signature Mail Restricted

Signature Mail Restricted-Overnight

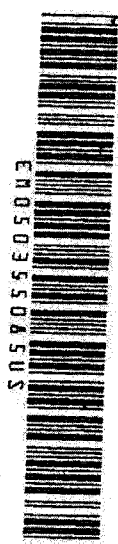
Signature Mail Restricted-Overnight-Overnight

Signature Mail Restricted-Overnight-Overnight-Overnight

Signature Mail Restricted-Overnight-Overnight-Overnight-Overnight



PRIORITY MAIL EXPRESS[™]



EM050355085US

PO ZIP Code	Scheduled Delivery Date (MM/DD/YYYY)	Postage	Insurance Fee	COD Fee
1007	10/23/2018	\$	\$	\$
Date Accepted (MM/DD/YYYY)	Scheduled Delivery Time (AM/PM)	Resort/Recovery Fee	Live Arrival Transportation Fee	
10/23/2018	10:30 AM	\$	\$	
Special Handling/Package	Saturday/Holiday Premium Fee	Total Postage & Fees		
	\$	\$		
Weight	Flat Rate	Acceptance Employee Initials		
DELIVERY (POSTAL SERVICE USE ONLY)		Employee Signature		
Delivery Address (MM/DD/YYYY)	Time	Employee Signature		
Delivery Address (MM/DD/YYYY)	Time	Employee Signature		

LABEL 118, OCTOBER 2018

PSN 7860-02-000-9998

3-ADDRESSEE COPY

INTERNATIONALLY,
FORMS DECLARATION
MAY BE REQUIRED.



Y 2013 OD: 12.5 X 9.5



1001000006

VISIT US AT USPS.COM[®]
ORDER FREE SUPPLIES ONLINE



UNITED STATES POSTAL SERVICE

This packaging is the property of the U.S. Postal Service[®] and is provided solely for use in sending Priority Mail Express[™] sh be a violation of federal law. This packaging is not for resale. EP13F © U.S. Postal Service; July 2013; All rights reserved.



Law Offices of Morton J. Grabel, APIC
 29377 Rancho California Rd., Suite 103
 Temecula, CA 92591
 USA

2017 OCT 31 AM 11:14

2017 OCT 31 AM 11:14



\$6.650
 US POSTAGE
 PRIORITY
 FROM 92591
 OCT 30 2017
 stamps.com



06250008438793



C/O Kathleen Wagner
 Riverside County Clerk Board Of Supervis
 P.O. Box 1147
 Riverside CA 92502-0147

CUSTOMER USE ONLY

FROM: PLEASE PRINT

PHONE: 951-645-7000

LAW OFFICES OF

MORTON J. GRABEL, APJC

29377 Rancho California Road

Suite 103

Temecula, CA 92591

2011 OCT 31 AM 11:15



PRIORITY MAIL EXPRESS™

PAYMENT BY ACCOUNT (if applicable)

USPS Corporate Acct. No.

Federal Agency Acct. No. or Postal Service™ Acct. No.

DELIVERY OPTIONS (Customer Use Only)

SIGNATURE REQUIRED Note: The mailer must check the "Signature Required" box if the mailer requires the addressee's signature (ORIS). Purchases additional restriction (ORIS) Purchases CDD service (ORIS) Purchases Return Receipt service (if the box is not checked, the Postal Service will have the return of the addressee's signature) or other secure features without attempting to obtain the addressee's signature or delivery.

No Saturday Delivery (delivered next business day)

Sunday/Holiday Delivery Required (additional fee where available)

10:30 AM Delivery Required (additional fee, where available)

Refer to USPS.com for local Post Office for availability.

TO: (Printer name)

MATTHEW WAGNER
COUNTY CLERK BOARD OF SUPERVISORS
PO BOX 1147
RANBIRSIDE CA

92502-0147

For pickup or USPS tracking™, visit USPS.com or call 800-222-1811.

\$100.00 Insurance Included.

ORIGIN (POSTAL SERVICE USE ONLY)

1-Day

2-Day

Military

DPO

PSN Code: 10130
Mandatory: 1031
Scheduled Delivery Date: 10/31
Scheduled Delivery Time: 12:00 PM - 3:00 PM

Date Accepted (MM/DD/YY): 10/30
Time: 1:35
AM/PM: AM

Postage: \$
Insurance Fee: \$
COD Fee: \$
Live Address Identification Fee: \$

Special Handling/Fringe: \$
Sunday/Holiday Premium Fee: \$
Return-Receipt Fee: \$
Total Postage & Fees: \$237.5

Weight:
Flat Rate:
Acceptance Employee Invoiced:
Social Security Number:
Employee Signature:
Delivery Address (MM/DD/YY):
Time:
Employee Signature:
Delivery Address (MM/DD/YY):
Time:
Employee Signature:

Label 11.8, OCTOBER 2010
PSN 780-06-000-1828
1-ORIGIN POST OFFICE COPY

TREASURER-TAX COLLECTOR
STOP 1110

DON KENT
TAX COLLECTOR
4080 LEMON ST - 4TH FLOOR
RIVERSIDE, CALIFORNIA 92501

DOC # 2014-0279899

07/25/2014 11:43A Fee:NC

Page 1 of 2

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:	CTY	UNI

04119 HEMET NEWS

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

C
081

Which, pursuant to law was declared to be Tax-Defaulted on JUNE 30, 2009 for the nonpayment of delinquent taxes in the amount of \$1,083.02 for the fiscal year 2008-2009, Default Number 2009-583260070-0000.

Notice is hereby given by the Tax Collector of RIVERSIDE County that pursuant to Revenue and Taxation Code §3691 the property described herein is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. The real property subject to this notice is assessee to: LEE & JANG INV INC and is situated in said county, State of California, described as follows:

Assessor's Parcel Number 583260070-7

SEE PAGE 2 ENTITLED LEGAL DESCRIPTION

State of California Executed on
RIVERSIDE County JULY 1, 2014 By Don Kent
Tax Collector

On 07/22/2014, 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: [Signature] Seal
Deputy



§§3691, 3691.1, 3691.2 R&T Code

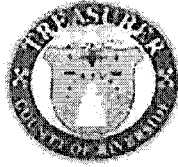
TOL 7-01 (1-98)

LEGAL DESCRIPTION

OUTSIDE CITY

PARCEL 4, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY PARCEL MAP 22942 ON FILE IN BOOK 179, PAGES 92-93 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

County Administrative Center - 4th Floor
1080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205
(951) 955-3900
(951) 955-3990 - Fax
E-mail: tc@co.riverside.ca.us
www.countytreasurer.org



Palm Desert Office
38-686 El Cerrito Rd
Palm Desert, CA 92211

Temecula Office
40935 County Center Dr., Ste C
Temecula, CA 92591

**COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR**

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

JUNE 2, 2014

LEE & JANG INV INC
30545 ESTERO ST
TEMECULA CA 92592

RE: ASSESSMENT # 583260070-7

Pursuant to law, notice is hereby given that at 12:01 A.M. on July 1, 2014, the real property described herein will become Subject to the Tax Collector's Power to Sell.

Unless the property is redeemed or an installment payment plan is initiated prior to 5:00 P.M. on June 30, 2014, (if the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day) five or more years will have elapsed from the date the property became tax-defaulted and will become Subject to Sale.

Once the property is subject to sale on July 1, 2014, the right of redemption will be terminated by law at 5:00 P.M. on the last business day prior to the sale. If this property is not redeemed and sold at tax sale you may have the right to claim proceeds of the sale that are in excess of the liens and costs to be satisfied from the proceeds.

AMOUNT REQUIRED TO REDEEM

IF PAID ON OR BEFORE 5 P.M. ON

\$ 11,653.93

JUNE 30, 2014

If you are unable to pay the full redemption amount (i.e. unpaid taxes for all delinquent years plus penalties and charges), you may start an installment plan of redemption by visiting our website at www.countytreasurer.org or any one of our offices (Riverside, Temecula or Palm Desert). To pay in full or to start an Installment Payment Plan, you may use our online system and pay either by credit card (Visa, MasterCard, or Discover) or by electronic check. You may also pay by credit card over our automated telephone system at 951-955-3900. A convenience fee will be added for all credit card payments. Payments may also be made by check at any one of our office locations (Riverside, Temecula or Palm Desert) or you may mail your payment to: Riverside County Treasurer-Tax Collector, P.O. Box 12005, Riverside, CA 92502-2205. Check payments should be made payable to: Riverside County Treasurer-Tax Collector. Please include your assessment number when making your payments. Payments being made by cash will only be accepted at the Riverside location.

The property that is Subject to the Tax Collector's Power of Sale is located in the County of Riverside, State of California, and is described as follows:

DEFAULTED IN THE YEAR: 2008-2009
OUTSIDE CITY
TAX RATE AREA: 071-145
DESCRIPTION: 583260070-7
TAX DEFAULT NUMBER: 2009-583260070-0000
STREET ADDRESS: NONE
LAST ASSESSED TO: LEE & JANG INV INC

Dated this 1st day of June, 2014

Don Kent
Treasurer-Tax Collector
County of Riverside
State of California

2. Article Number



7196 9007 4981 0246 8889

3. Service Type

CERTIFIED MAIL™

4. Restricted Delivery? (Extra Fee)

Yes

5. Article Addressed to

583260070-7
LEE & JANG INV/INC
30545 ESTERO ST
TEMECULA CA 92592

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

Ygn Sun Park

B. Date of Delivery

6/13/14

C. Signature

X *M. S. ...*

Agent Addressed

D. Is delivery address different from item 1? If YES, enter delivery address below.

Yes
 No

AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

This Agreement 4416 is made this 3rd day of November, 2015, by and between the Board of Supervisors of Riverside County, State of California, and the Western Riverside County Regional Conservation Authority ("PURCHASER"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

On October 9, 2014, the Western Riverside County Regional Conservation Authority applied to purchase the subject property (Exhibit "A").

The real property situated within said County, hereinafter set forth and described in Exhibit "B" attached hereto and made a part hereof, is tax-defaulted and is subject to the Power of Sale by the Tax Collector (Exhibit "C") of said County for the nonpayment of taxes, pursuant to provisions of law.

A certified copy of the Resolution authorizing the purchase of the property by the Western Riverside County Regional Conservation Authority is attached as Exhibit "D".

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this Agreement shall be paid by the PURCHASER, and
2. That the PURCHASER agrees to pay the sum of \$38,498.11 for the real property described in Exhibit "A" within fourteen (14) days after the date this Agreement becomes effective. Upon payment of said sum to the Tax Collector, the Tax Collector shall execute and deliver a deed conveying title of said property to PURCHASER.
3. That the PURCHASER agrees to use the parcels(s) for public purpose under the following intent: Open space for wildlife and plant life conservation.
4. That, if said PURCHASER is a taxing agency as defined in Revenue and Taxation Code, any other agency that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, it will not share in the distribution of the payment required by the Agreement as defined by 3791 and 3720 of the Revenue and Taxation Code.
5. If the intended schedule and effective date of Agreement is delayed, the PURCHASER and the Board of Supervisors will renegotiate the increase of the purchase price amount accordingly.

If all or any portion of any individual parcel described in this Agreement is redeemed prior to the effective date of this Agreement, this Agreement shall be null and void as to that individual parcel. This Agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and condition of this Agreement.

AGREEMENT 4416
WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

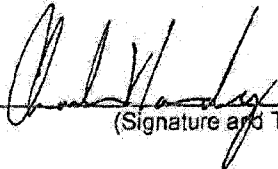
NOV 08 2015 3-25

The undersigned hereby agree to the terms and conditions of this Agreement and are duly authorized to sign for said Agency.

This document is being executed in counterpart, each of which constitutes an original.

ATTEST:

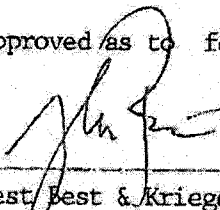
**WESTERN RIVERSIDE COUNTY
REGIONAL CONSERVATION AUTHORITY**
(Purchaser)


By 
(Signature and Title)

CHARLES V. LANDRY, EXECUTIVE DIRECTOR
(Print)

(Seal)


Approved as to form:


Best, Best & Krieger LLP

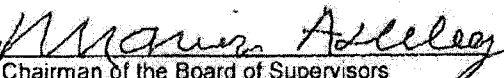
FORM APPROVED COUNTY COUNSEL
BY  10/5/15
DALEA GARDNER DATE

ATTEST: BOARD OF SUPERVISORS

KECIA HARPER-IHEM
Clerk to the Board of Supervisors


By 
Deputy

(Seal)

By 
Chairman of the Board of Supervisors

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the sale price therein before set forth and approves the foregoing Agreement this 21st day of December, 2015.

BETTY T YEE, CALIFORNIA STATE CONTROLLER

By 
KAREN GARCIA, MANAGER
GOVERNMENT COMPENSATION & PROPERTY
TAX STANDARDS SECTION

AGREEMENT 4416
WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

EXHIBIT "A"

PURCHASE APPLICATION

CHAPTER 7 FORM 11 N/A

CHAPTER 7 PUBLICATION N/A

AGREEMENT 4416

WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

583260070-7

Application to Purchase Tax-Defaulted Property from County

This application must be completed by eligible purchasing entity to commence purchase of tax-defaulted property by Agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Complete the following sections and supply supporting documentation. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

- 1. Name of Organization: Western Riverside County Regional Conservation Authority
- 2. Mailing Address: 3403 10th Street, Suite 320, Riverside, CA 92501
- 3. Contact Person: Brian Beck Phone: (951) 955-0039
- 4. Corporate Structure – check the appropriate box below and provide the corresponding information:
 - Nonprofit Organization – provide Articles of Incorporation
 - Public Agency – provide Mission Statement (if redevelopment agency or special district, provide jurisdiction map)

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel: (Note: From the six choices, check only one)

Category A: Parcel is currently scheduled for a Chapter 7 tax sale (Attach a separate letter objecting to the sale of the parcel)

- Purchase by tax agency/revenue district to preserve its lien
- Purchase by tax agency, county, revenue district, special district, or redevelopment agency for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing purpose or to preserve open space

Category B: Parcel is not currently scheduled for a Chapter 7 tax sale

- Purchase by taxing agency for public purpose
- Purchase by State, county, revenue district, special district, or redevelopment agency for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing purpose or to preserve open space

C. Property Detail

Provide the following information. If there is more than one parcel or you need more space for any of the criteria, consolidate the information into a separate "Exhibit" document and attach it to this application:

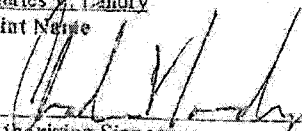
- 1. County where the parcel is located: Riverside County
- 2. Assessor's Parcel Number: Please see attached list.
- 3. State the purpose and intended use for the parcel: The purpose and intended use for each parcel is open space for wildlife and plant life conservation.

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer

Charles V. Landry
Print Name

(951) 955-9700
Contact Number


Authorizing Signature Executive Director
Title

10/9/14
Date

NTC 3695, 3695.4, 3695.5, 3791, 3891.3 and 3791.4

RECEIVED
2014 OCT 10 AM 8:26
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

AGF-16 (SCO 8-16)

THE PRESS-ENTERPRISE

1825 Chicago Ave, Suite 100
 Riverside, CA 92507
 951-684-1200
 951-368-9018 FAX

**PROOF OF PUBLICATION
 (2010, 2015.5 C.C.P)**

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: Tax-Defaulted Property - 4415 & 4416 / 4415 & 4416

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper in general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

09/08, 09/15, 09/22/2016

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date: Sep 22, 2016

At: Riverside, California


 Legal Advertising Representative, The Press-Enterprise

RIV CO TREASURER & TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502

Ad Number: 0010193614-01

P.O. Number: 4415 & 4416

Ad Copy:

NOTICE OF AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES

NOTICE IS HEREBY GIVEN in accordance with the provisions of Division 1, Part 6, Chapter 8 of the California Revenue and Taxation Code and the written authorization of the State Controller, that an Agreement, a copy of which is on file in the office of the Board of Supervisors of Riverside County, has been made between said Board of Supervisors and the WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY and approved by the State Controller, whereby said County will sell to said WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY, under the terms set forth in said Agreement, all of the real property hereinafter described that is subject to the Power of Sale by the Tax Collector.

That, the effective date and time of this Agreement shall be at 5:01 P.M. on Monday, October 31, 2016. Unless sooner re-determined, the undersigned Tax Collector, pursuant to said Agreement, will sell said property to the WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY. That, upon the sale of the property, the right of redemption will cease. Information concerning redemptions, upon request will be furnished by the office of the Treasurer-Tax Collector, County Administrative Center, P.O. Box 12005, 4680 Linton Street, Fourth Floor, Riverside, California, 92502-2205 (951) 957-3900.

If the property is sold, parties of interest as defined in the California Revenue and Taxation Code Section 4675, will receive notification and will have a right to file a claim with the county for any proceeds from the sale that are in excess of the fees and costs required to be paid from the proceeds.

PARCEL NUMBERING SYSTEM

EXPLANATION
 The Assessor's map parcel number when used to describe property in this list refers to the Assessor's map book, the map page and block number in the book and the individual parcel number on the map page or within the block. In addition to the Assessor's map parcel number, a check digit number is also included. For example, parcel number 607286003-8 would mean block 507 of the Assessor's maps, block 286 the assigned block number is a combination of the map page number and block number. Map 28, block 61, parcel 003 within that block, and check digit number 8. The maps referred to are available for inspection at the County Assessor's Office or online at www.aerokid.com.

ASSESSMENT NUMBER

EXPLANATION
 An assessment number is an arbitrary number assigned by the Assessor to denote the type of interest in the real property described by the assessor's parcel number. In addition to the 9 digit arbitrary assessment number a check digit number also is included. Assessment numbers 008100000 through

008109999 would denote undivided interest in the real property. Assessment numbers 009000000 through 009199999 would denote fractional fee ownership in Government Land or community apartments. Assessment numbers 010000000 through 019999999 would denote leasehold interests. Assessment numbers 020400000 through 020499999 would denote water and mineral rights the fee of which is held separate from the real property. All descriptions are in San Bernardino Base and Meridian. The properties that are the subject of this notice are situated in the County of Riverside, State of California, and are particularly described as follows to-wit:

AGREEMENT# 4415
 4280400210
 LAST ASSESSED TO
 DOLPHIN COMMUNITIES
 & SHELBRAN BLV
 PURCHASE PRICE
 \$16,400.38

AGREEMENT# 4416
 4281200170
 LAST ASSESSED TO
 BAKER, GLENN JAMES &
 DEFOREST, E STEPHEN
 PURCHASE PRICE
 \$5,693.78

429120104
 LAST ASSESSED TO
 BAKER, GLENN JAMES &
 DEFOREST, E STEPHEN
 PURCHASE PRICE
 \$9,555.44

5812600707
 LAST ASSESSED TO
 LEE & JANG INV INC
 PURCHASE PRICE
 \$19,336.80

I certify (or declare) under penalty of perjury that the foregoing is true and correct.
 Dated this 8th day of September, 2016
 Don Kent
 Treasurer-Tax Collector of
 Riverside County, California
 Published in The Press-Enterprise on September 8th, 15th, & 22nd, 2016

COUNTY OF RIVERSIDE
TREASURER - TAX COLLECTOR
County Administrative Center-4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205

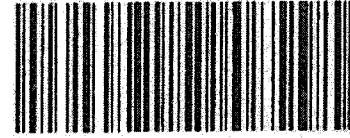


Satellite Offices

Palm Desert Office
38-686 El Cerrito Rd
Palm Desert, CA 92211

Temecula Office
40935 County Center Dr, Suite C
Temecula, CA 92591

951-955-3900
951-955-3990 - Fax
www.countytreasurer.org
E-mail: ttc@rivcoinc.org



7114 7344 2820 2580 6916



LEE AND JANG INV INC
30545 ESTERO ST
TEMECULA CA 92592

SEPTEMBER 1, 2016

NOTICE OF SALE OF TAX-DEFAULTED PROPERTY

The records in this office indicate that you may have some interest in the property that is subject to tax sale. Please disregard this notice if you have no interest in the property described as follows:

OUTSIDE CITY

ASSESSMENT NUMBER: 583260070-7
LAST ASSESSED TO: LEE & JANG INV INC

An Agreement for the sale of this property has been made by the Board of Supervisors of Riverside County and WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY, named in the Agreement, and has been approved by the State Controller. A copy of the Agreement is on file in the office of the Board of Supervisors. The right of redemption will terminate at 5:00 p.m. on OCTOBER 31, 2016, and if not redeemed, the Agreement will become effective at 5:01 p.m.

If the property is not sold, the right of redemption will revive up to the close of business on the last business day prior to the next scheduled sale.

If this property is sold by Agreement of Sale, you may have the right to claim excess proceeds remaining after the tax liens and costs have been satisfied. The amount you may claim is in proportion to your interest in the property with other claims of equal priority. To file a claim for excess proceeds, you must be a party of interest as defined in Section 4675 of the California Revenue and Taxation Code. Your claim for excess proceeds must be filed within one year of the recordation of the Tax Collector's deed to the purchaser.

To pay by credit/debit card you may use our online system at www.countytreasurer.org or our automated telephone system at 951-955-3900. To pay by cashier's check you may visit one of our office locations (Riverside, Temecula, or Palm Desert), or you may send payment by mail to the address located at the top left corner of this letter. (Payments being made by cash will only be accepted at the Riverside location. Please do not send cash through the mail.)

In the event it is necessary to serve personal notice of the sale, pursuant to Revenue and Taxation Code Section 3704.7, a fee of \$229.34 will be added to the redemption amount below.

If you have any questions about this notice, please contact the Tax Sale Operations Unit at the above address.

Don Kent
Treasurer-Tax Collector

PLEASE RETURN THIS STUB WITH YOUR PAYMENT TO:
COUNTY OF RIVERSIDE, TREASURER-TAX COLLECTOR, P.O. BOX 12005, RIVERSIDE, CA 92502-2205
ATTN: TAX SALE OPERATIONS

AGREEMENT# 4416

ASSESSMENT NUMBER: 583260070-7

AMOUNT REQUIRED TO REDEEM

IF PAID DURING

AND BEFORE 5P.M. ON

\$18,657.89

SEPTEMBER 2016

SEPTEMBER 30, 2016

\$18,790.85

OCTOBER 2016

OCTOBER 31, 2016



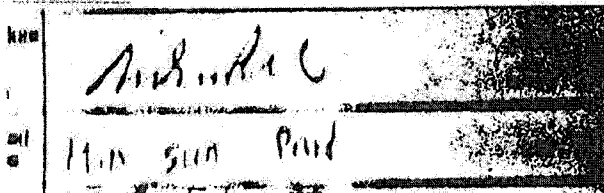
UNITED STATES
POSTAL SERVICE

Date Produced: 09/19/2016

LETTERSTREAM INC:

The following is the delivery information for Certified Mail™ item number 7114 7344 2820 2580 6916. Our records indicate that this item was delivered on 09/12/2016 at 03:03 p.m. in TEMECULA, CA 92591. The scanned image of the recipient information is provided below.

Signature of Recipient :



Address of Recipient :



Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

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

2016-0542773

12/06/2016 04:24 PM Fee: \$ 0.00

Page 1 of 3

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



WESTERN RIVERSIDE COUNTY REGIONAL
 CONSERVATION AUTHORITY
 3403 10TH STREET, SUITE 320
 RIVERSIDE, CA 92501

					R	A	Exam: 100		
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
3									
SIZE	NCOR	SMF	NCHG	T:		SMF FEE	100.00		

TRA 071-145

Doc. Trans. Tax - computed on full value of property conveyed \$ 0.00

Don Kent, Tax Collector

Don Kent
 Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 2008-2009
 and for nonpayment were duly declared to be in default 2009-583260070-0000
 Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY ("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 by an Agreement effective OCTOBER 31, 2016 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 8, Revenue and Taxation Code, for the sum of \$19,338.89.

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 LEE & JANG INV INC, described as follows:

Assessor's Parcel Number 583260070-7

OUTSIDE CITY

(SEE PAGE 2 ENTITLED LEGAL DESCRIPTION)

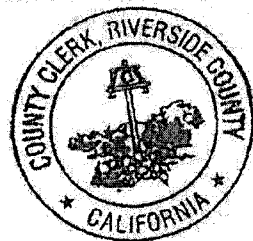
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California Executed on
 County of Riverside OCTOBER 31, 2016 By Don Kent
 Tax Collector

On 12/1/16, 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 P. Aldana Deputy Seal



LEGAL DESCRIPTION

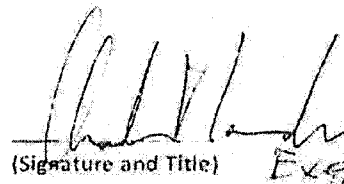
PARCEL 4 IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY PARCEL MAP 22942 ON FILE IN BOOK 179, PAGES 92-93 OF PARCEL MAPS IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

CERTIFICATE OF ACCEPTANCE

[Pursuant to Government Code 27281]

This is to certify that the interest in real property conveyed by the Tax Deed to Purchaser of Tax Defaulted property from Lee S. Jang Inv Inc. dated October 31, 2016 to the Western Riverside County Regional Conservation Authority, a public agency and a joint powers Authority (the "Authority"), is hereby accepted on October 31, 2016, by the undersigned officer or agent on behalf of the Authority pursuant to authority conferred by Resolution of the Authority Board adopted on February 2, 2015, and the Authority Board consents to the recordation of said document in the Office of the Recorder of Riverside County, State of California.

By: WESTERN RIVERSIDE COUNTY
REGIONAL CONSERVATION AUTHORITY


(Signature and Title) Executive Director

Charles W. Jantke 11-7-16
(Print) (Date)

583260070-7
AGREEMENT 4416

1 GREGORY P. PRIAMOS, County Counsel SBN 123446
SYNTHIA GUNZEL, SBN 163919
2 DALE A. GARDNER, SBN 200700
Riverside County Counsel
3 3960 Orange Street, Ste. 500
Riverside, CA 92501
4 Telephone: (951) 955-6300
DAGardne@Rivco.Org
5 Attorneys for Riverside County Treasurer-Tax Collector

6
7 BOARD OF SUPERVISORS
8 OF THE COUNTY OF RIVERSIDE

9
10 In re: PETITION OF LEE & JANG) DECLARATION OF MELISSA JOHNSON
INVESTMENTS, INC.) IN OPPOSITION TO PETITION
11 TO RESCIND TAX DEED)
12) [APN: 583-260-070-7]
13) 3rd District

14 I, Melissa Johnson, Chief Deputy Treasurer-Tax Collector for the County of Riverside, hereby
15 affirm and declare that I am the Custodian of Records for the Office of Treasurer-Tax Collector (the "Tax
16 Collector"). I have reviewed the official records, reports, and files of the Tax Collector which were made
17 by department personnel within the scope of their duties at or near the time of the recorded acts, conditions,
18 and events for the purpose of officially recording said acts and that the facts set-forth below are personally
19 known to me or known to me pursuant to such records review and if called as a witness, I could and would
20 competently testify thereto under oath:

21 1. The property taxes on the land described as Assessor Parcel Number 583-260-070-7 and located
22 in unincorporated Riverside County near the community of Aguanga (the "Subject Property") became
23 delinquent in tax year 2008-2009.

24 2. The delinquent taxes on the Subject Property went unpaid for the 5 year statutory period. At that
25 time, the Subject Property became subject to the Tax Collector's power to sell.

26 3. On July 25, 2014, the Tax Collector recorded a Notice of Power to Sell Tax-Defaulted Property
27 (the "Notice of Power to Sell") against the Subject Property in the official records of the Riverside County
28 Assessor-Clerk-Recorder as Document # 2014-0279899. A true and correct copy of the original recorded
Notice of Power to Sell is attached at Exhibit A.

DECLARATION OF MELISSA JOHNSON IN OPPOSITION TO PETITION

1 4. On or about June 2, 2014, the Tax Collector mailed, by certified mail, the Notice of Power to
2 Sell to Lee & Jang Investments, Inc. ("Petitioner") at 30545 Estero Street in Temecula, California. Ms.
3 Min Sum Park, Petitioner's designated agent, signed for and received this notice on June 13, 2014. A true
4 and correct copy of the original Notice of Power to Sell and the returned receipt card is attached as Exhibit
5 B.

6 5. The Subject Property was thereafter sold to Western Riverside County Regional Conservation
7 Authority (WRCRCA) pursuant to Division 1, Part 6, Chapter 8 of Revenue and Taxation Code. Chapter 8
8 authorizes the County to sell tax-defaulted property to taxing agencies, revenue districts, and non-profit
9 organizations provided that the property will be used for a public purpose. The County and WRCRCA
10 entered into Chapter 8 Agreement # 4416 so that WRCRCA could purchase the Subject Property for open
11 space, wildlife, and plant life conservation. A true and correct copy of the original Chapter 8 Agreement #
12 4416 is attached hereto as Exhibit C.

13 6. The Riverside County Board of Supervisors and the State Controller approved the sale of the
14 Subject Property to WRCRCA.

15 7. Pursuant to Section 3798 of the Revenue and Taxation Code, the Tax Collector caused the Press
16 Enterprise, a newspaper of general circulation within Riverside County, to publish a Notice of Agreement
17 to Purchase Tax-Defaulted Property for Delinquent Taxes (the "Notice of Sale") regarding the Subject
18 Property on September 8, 2016, September 15, 2016, and again on September 22, 2016. The original
19 affidavit of Proof of Publication of this Notice is on file in the Tax Collector's Office. A true and correct
20 copy of the original affidavit of Proof of Publication of this Notice of Sale is attached at Exhibit D.

21 8. On or about September 1, 2016, the Tax Collector mailed, by certified mail, the Notice of Sale to
22 Petitioner at 30545 Estero Street in Temecula, California. Ms. Min Sum Park, Petitioner's designated
23 agent, signed for and received this notice on September 12, 2016. A true and correct copy of the original
24 Notice of Sale and the returned receipt card is attached as Exhibit E.

25 9. The Notice of Sale disclosed that an agreement to sell the tax-defaulted property had been
26 reached and disclosed the available time period for the taxpayer to pay the delinquent taxes and redeem the
27 property before the agreement became effective. The Notice of Sale reflected that the right of redemption
28

1 would terminate at 5:00 p.m. on October 31, 2016, and if not redeemed, the agreement would become
2 effective at 5:01 p.m. on October 31, 2016.

3 10. Chapter 8 Agreement # 4416 providing for the tax sale of the Subject Property to WRCRCA
4 became effective at 5:01 p.m. on October 31, 2016 when Petitioner failed to pay the delinquent taxes and
5 redeem the Subject Property prior to the termination of the redemption period.

6 11. A Tax Deed for the Subject Property was issued to WRCRCA in exchange for \$19,338.89, the
7 minimum purchase price required by Chapter 8. This Tax Deed was subsequently recorded in the official
8 records of the Riverside County Assessor-Clerk-Recorder on December 6, 2016 as Document # 2016-
9 0542773. A true and correct copy of the original recorded Tax Deed to Purchaser is attached as Exhibit F.

10 12. Although Petitioner alleges that Petitioner did not receive adequate notice of the tax sale prior
11 to the sale, proper notices of the delinquent taxes and the tax sale were provided to Petitioner's designated
12 Agent in accordance with the Revenue and Taxation Code. The Tax Collector properly and timely
13 provided Petitioner and its Agent all legally required notice of the tax sale. The notice provided by the Tax
14 Collector meets or exceeds all statutory and constitutional notice requirements.

15 13. The Tax Collector had lawful authority to sell the Subject Property by Chapter 8 Agreement,
16 when Petitioner failed to pay the delinquent taxes prior to the termination of the redemption period.
17 Therefore, the tax sale was lawful and proper; and Petitioner has failed to meet its burden of proof that the
18 tax sale should not have occurred.

19 14. The Petition alleges that Petitioner's Agent believed that she had paid all of the delinquent
20 2008-2009 taxes because she did not receive the Notice of Power to Sell. However, the Agent did, in fact,
21 receive the Notice of Power to Sell on June 13, 2014. Therefore, Petitioner, through its Agent, had actual
22 notice of the outstanding delinquency more than two years before the sale became effective. In addition,
23 the Petition reveals that the Agent received a bill for delinquent taxes in August 2016 and that Petitioner's
24 Agent received the Notice of Sale on September 12, 2016 notifying Petitioner and its Agent that the Subject
25 Property would be sold for delinquent taxes at 5:01 p.m. on October 31, 2016 if the \$18,790.85 in
26 delinquent taxes, penalties, and costs was not paid before that time.

27
28 15. Petitioner's claim that Agent thought she had paid all the delinquent taxes is simply not
credible.

1 16. The Petition also alleges that Petitioner's Agent 'attempted' to contact the Tax Collector by
2 email in September of 2016 and October of 2016 asking how to pay the entire amount or how to set up a
3 payment plan after she received the Notice of Sale. The Petition further alleges that she received no
4 response. The Petition also alleges that Petitioner's Agent phoned the Tax Collector but received no
5 response.

6 17. I have made a diligent search of the Tax Collector's email records, phone logs, and contact
7 records and could find no record of any email or phone call or other contact with the Tax Collector's Office
8 between September 1, 2016 and October 31, 2016 by Petitioner or Petitioner's Agent.

9 18. Moreover, the Notice of Sale, itself, provides information about how, when, and where
10 payments of delinquent taxes can be made.

11 19. Petitioner asserts that Petitioner's Agent attempted to pay the taxes on the Subject Property in
12 December 2016 (after the tax sale). However, the official records of the Tax Collector reveal that
13 Petitioner's Agent did not attempt to pay any of the delinquent taxes on the Subject Property. Instead,
14 Petitioner's Agent merely attempted to pay \$403.73 for the current year's first installment of taxes. That
15 check was properly rejected and returned to the Agent because it was too late to pay the more than \$18,000
16 in delinquent taxes and because the Subject Property had already been sold.

17 20. There is no evidence that either Petitioner or its Agent ever attempted in good-faith to pay the
18 delinquent taxes on the Subject Property either before or after the tax sale.

19 I declare under penalty of perjury under the laws of the State of California that the foregoing is true
20 and correct.

21 Executed this 22 day of January 2018 in Riverside, California.

22
23 

24 MELISSA JOHNSON
25 Chief Deputy Treasurer-Tax Collector
26
27
28

TREASURER-TAX COLLECTOR
STOP 1110

DON KENT
TAX COLLECTOR
4080 LEMON ST - 4TH FLOOR
RIVERSIDE, CALIFORNIA 92501

DOC # 2014-0279899

07/25/2014 11:43A Fee:NC

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
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							T:	CTY	UNI

04119 HEMET NEWS

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

C
081

Which, pursuant to law was declared to be Tax-Defaulted on JUNE 30, 2009 for the nonpayment of delinquent taxes in the amount of \$1,083.02 for the fiscal year 2008-2009, Default Number 2009-583260070-0000.

Notice is hereby given by the Tax Collector of RIVERSIDE County that pursuant to Revenue and Taxation Code §3691 the property described herein is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. The real property subject to this notice is assessed to: LEE & JANG INV INC and is situated in said county, State of California, described as follows:

Assessor's Parcel Number 583260070-7

SEE PAGE 2 ENTITLED LEGAL DESCRIPTION

State of California Executed on
RIVERSIDE County JULY 1, 2014

By *Don Kent*
Tax Collector

On 07/22/2014, 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: *D. Taylor* Seal
Deputy



§§3691, 3691.1, 3691.2 R&T Code

TDL 7-01 (1-98)

LEGAL DESCRIPTION

OUTSIDE CITY

PARCEL 4, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY PARCEL MAP 22942 ON FILE IN BOOK 179, PAGES 92-93 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

County Administrative Center - 4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205
(951) 955-3900
(951) 955-3990 - Fax
E-mail: tre@co.riverside.ca.us
www.countytreasurer.org



Palm Desert Office
38-686 El Cerrito Rd
Palm Desert, CA 92211

Temecula Office
40935 County Center Dr., Ste C
Temecula, CA 92591

**COUNTY OF RIVERSIDE
TREASURER-TAX COLLECTOR**

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

JUNE 2, 2014

LEE & JANG INV INC
30545 ESTERO ST
TEMECULA CA 92592

RE: ASSESSMENT # 583260070-7

Pursuant to law, notice is hereby given that at 12:01 A.M. on July 1, 2014, the real property described herein will become Subject to the Tax Collector's Power to Sell.

Unless the property is redeemed or an installment payment plan is initiated prior to 5:00 P.M. on June 30, 2014, (if the delinquent date falls on a Saturday, Sunday or legal holiday, the delinquent date is the next business day) five or more years will have elapsed from the date the property became tax-defaulted and will become Subject to Sale.

Once the property is subject to sale on July 1, 2014, the right of redemption will be terminated by law at 5:00 P.M. on the last business day prior to the sale. If this property is not redeemed and sold at tax sale you may have the right to claim proceeds of the sale that are in excess of the liens and costs to be satisfied from the proceeds.

AMOUNT REQUIRED TO REDEEM

IF PAID ON OR BEFORE 5 P.M. ON

\$ 11,653.93

JUNE 30, 2014

If you are unable to pay the full redemption amount (i.e. unpaid taxes for all delinquent years plus penalties and charges), you may start an installment plan of redemption by visiting our website at www.countytreasurer.org or any one of our offices (Riverside, Temecula or Palm Desert). To pay in full or to start an Installment Payment Plan, you may use our online system and pay either by credit card (Visa, MasterCard, or Discover) or by electronic check. You may also pay by credit card over our automated telephone system at 951-955-3900. A convenience fee will be added for all credit card payments. Payments may also be made by check at any one of our office locations (Riverside, Temecula or Palm Desert) or you may mail your payment to: Riverside County Treasurer-Tax Collector, P.O. Box 12005, Riverside, CA 92502-2205. Check payments should be made payable to: Riverside County Treasurer-Tax Collector. Please include your assessment number when making your payments. Payments being made by cash will only be accepted at the Riverside location.

The property that is Subject to the Tax Collector's Power of Sale is located in the County of Riverside, State of California, and is described as follows:

DEFAULTED IN THE YEAR: 2008-2009
OUTSIDE CITY
TAX RATE AREA: 071-145
DESCRIPTION: 583260070-7
TAX DEFAULT NUMBER: 2009-583260070-0000
STREET ADDRESS: NONE
LAST ASSESSED TO: LEE & JANG INV INC

Dated this 1st day of June, 2014

Don Kent
Treasurer-Tax Collector
County of Riverside
State of California

2. Article Number



7196 9007 4981 0246 8889

3. Service Type

CERTIFIED MAIL™

4. Restricted Delivery? (Extra Fee)

Yes

1. Article Addressed to:

583260070-7
LEE & JANG INV INC
30545 ESTERO ST
TEMECULA CA 92592

COMPLETE THIS SECTION ON DELIVERY

A. Forwarded by (Please Print Clearly)

MON SUN PARK

B. Date of Delivery

6/13/14

C. Signature

X *M. J. ...*

Agent

D. Is delivery address different from item 1? If YES, enter delivery address below.

Yes

No

AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

This Agreement 4416 is made this 3rd day of November, 20 15 by and between the Board of Supervisors of Riverside County, State of California, and the Western Riverside County Regional Conservation Authority ("PURCHASER"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

On October 9, 2014, the Western Riverside County Regional Conservation Authority applied to purchase the subject property (Exhibit "A").

The real property situated within said County, hereinafter set forth and described in Exhibit "B" attached hereto and made a part hereof, is tax-defaulted and is subject to the Power of Sale by the Tax Collector (Exhibit "C") of said County for the nonpayment of taxes, pursuant to provisions of law.

A certified copy of the Resolution authorizing the purchase of the property by the Western Riverside County Regional Conservation Authority is attached as Exhibit "D".

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this Agreement shall be paid by the PURCHASER, and
2. That the PURCHASER agrees to pay the sum of \$38,498.11 for the real property described in Exhibit "A" within fourteen (14) days after the date this Agreement becomes effective. Upon payment of said sum to the Tax Collector, the Tax Collector shall execute and deliver a deed conveying title of said property to PURCHASER.
3. That the PURCHASER agrees to use the parcels(s) for public purpose under the following intent: Open space for wildlife and plant life conservation.
4. That, if said PURCHASER is a taxing agency as defined in Revenue and Taxation Code, any other agency that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, it will not share in the distribution of the payment required by the Agreement as defined by 3791 and 3720 of the Revenue and Taxation Code.
5. If the intended schedule and effective date of Agreement is delayed, the PURCHASER and the Board of Supervisors will renegotiate the increase of the purchase price amount accordingly.

If all or any portion of any individual parcel described in this Agreement is redeemed prior to the effective date of this Agreement, this Agreement shall be null and void as to that individual parcel. This Agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and condition of this Agreement.

AGREEMENT 4416
WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

NOV 03 2015 325

The undersigned hereby agree to the terms and conditions of this Agreement and are duly authorized to sign for said Agency.

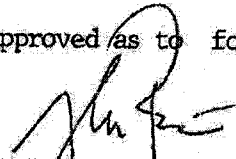
This document is being executed in counterpart, each of which constitutes an original.

ATTEST:

WESTERN RIVERSIDE COUNTY
REGIONAL CONSERVATION AUTHORITY
(Purchaser)


(Seal)

Approved as to form:


Nest Best & Krieger LLP

ATTEST: BOARD OF SUPERVISORS

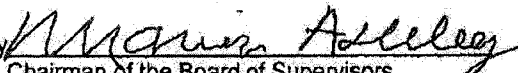
KECIA HARPER-IHEM
Clerk to the Board of Supervisors

By 
Deputy
(Seal)

By 
(Signature and Title)

CHARLES V LANDRY, EXECUTIVE DIRECTOR
(Print)

FORM APPROVED COUNTY COUNSEL
BY  10/5/15
DALE A. GARDNER DATE

By 
Chairman of the Board of Supervisors

MARION ASHLEY

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the sale price therein before set forth and approves the foregoing Agreement this 21st day of October, 2015.

BETTY T YEE, CALIFORNIA STATE CONTROLLER

By Karen Garcia
KAREN GARCIA, MANAGER
GOVERNMENT COMPENSATION & PROPERTY
TAX STANDARDS SECTION

AGREEMENT 4416
WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

EXHIBIT "A"
PURCHASE APPLICATION
CHAPTER 7 FORM 11 N/A
CHAPTER 7 PUBLICATION N/A

AGREEMENT 4416
WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

583260070-7

Application to Purchase Tax-Defaulted Property from County

This application must be completed by eligible purchasing entity to commence purchase of tax-defaulted property by Agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Complete the following sections and supply supporting documentation. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

- 1. Name of Organization: Western Riverside County Regional Conservation Authority
- 2. Mailing Address: 3403 10th Street, Suite 320, Riverside, CA 92501
- 3. Contact Person: Brian Beck Phone: (951) 955-0039
- 4. Corporate Structure – check the appropriate box below and provide the corresponding information:
 - Nonprofit Organization – provide Articles of Incorporation
 - Public Agency – provide Mission Statement (if redevelopment agency or special district, provide jurisdiction map)

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel: (Note: From the six choices, check only one)

Category A: Parcel is currently scheduled for a Chapter 7 tax sale (Attach a separate letter objecting to the sale of the parcel)

- Purchase by tax agency/revenue district to preserve its lien
- Purchase by tax agency, county, revenue district, special district, or redevelopment agency for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing purpose or to preserve open space

Category B: Parcel is not currently scheduled for a Chapter 7 tax sale

- Purchase by taxing agency for public purpose
- Purchase by State, county, revenue district, special district, or redevelopment agency for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing purpose or to preserve open space

C. Property Detail

Provide the following information. If there is more than one parcel or you need more space for any of the criteria, consolidate the information into a separate "Exhibit" document and attach it to this application:

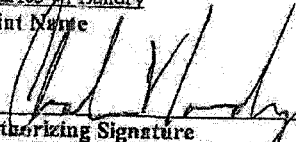
- 1. County where the parcel is located: Riverside County
- 2. Assessor's Parcel Number: Please see attached list.
- 3. State the purpose and intended use for the parcel: The purpose and intended use for each parcel is open space for wildlife and plant life conservation.

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer

Charles M. Landry
Print Name

(951) 955-9700
Contact Number


Authorizing Signature

Executive Director
Title

10/9/14
Date

RECEIVED
2014 OCT 10 AM 8:26
RIVERSIDE COUNTY
TREAS. TAX COLLECTOR

RTC 3695, 3695.4, 3695.5, 3791, 3891.3 and 3791.4

AGF-16 (SCO 8-16)

THE PRESS-ENTERPRISE

1825 Chicago Ave, Suite 100
 Riverside, CA 92507
 951-684-1200
 951-368-9018 FAX

**PROOF OF PUBLICATION
 (2010, 2015.5 C.C.P)**

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: Tax-Defaulted Property - 4415 & 4416 / 4415 & 4416

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper in general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

09/08, 09/15, 09/22/2016

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date: Sep 22, 2016

At: Riverside, California


 Legal Advertising Representative, The Press-Enterprise

RIV CO TREASURER & TAX COLLECTOR
 PO BOX 12005
 RIVERSIDE, CA 92502

Ad Number: 0010193614-01

P.O. Number: 4415 & 4416

Ad Copy:

NOTICE OF AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES
 NOTICE IS HEREBY GIVEN in accordance with the provisions of Division 1, Part 6, Chapter 6 of the California Revenue and Taxation Code and the written authorization of the State Controller, that an Agreement, a copy of which is on file in the office of the Board of Supervisors of Riverside County, has been made between said Board of Supervisors, and the WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY and approved by the State Controller, whereby said County will sell to said WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY, under the terms set forth in said Agreement, all of the real property hereinafter described that is subject to the Power of Sale by the Tax Collector.

That, the effective date and time of this Agreement shall be at 5:01 P.M. on Monday, October 31, 2016. Unless sooner re-declared, the undersigned Tax Collector, pursuant to said Agreement, will sell said property to the WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY. That, upon the sale of the property, the right of redemption will cease. Information concerning redemptions, upon request will be furnished by the office of the Treasurer-Tax Collector, County Administrative Center, P.O. Box 12005, 4080 Lyndon Street, Fourth Floor, Riverside, California, 92502-2205 (951) 965-3900.

If the property is sold, parties of interest, as defined in the California Revenue and Taxation Code Section 4075, will receive notification and will have a right to file a claim with the county for any proceeds from the sale, that are in excess of the fees and costs required to be paid from the proceeds.

PARCEL NUMBERING SYSTEM

EXPLANATION
 The Assessor's map parcel number when used to describe property in this list refers to the Assessor's map book, the map page and block number in the book and the individual parcel number on the map page or within the block. In addition to the Assessor's map parcel number, a check digit number is also included. For example, parcel number 50726003-8 would mean book 507 of the Assessor's maps, block 286 (the assigned block number is a combination of the map page number and block number, Map 28, block 6), parcel 003 within that block, and check digit number -8. The maps referred to are available for inspection at the County Assessor's Office or online at www.asrcitrec.com.

ASSESSMENT NUMBER

EXPLANATION
 An assessment number is an arbitrary number assigned by the Assessor to denote the type of interest in the real property described by the assessor's parcel number. In addition to the 9 digit arbitrary assessment number a check digit number also is included. Assessment numbers 00810000 through

00819999 would denote undivided interest in the real property. Assessment numbers 00900000 through 03919999 would denote partial fee ownership in Government Land or community apartments. Assessment numbers 01000000 through 01999999 would denote timeshare estates. Assessment numbers 00940000 through 00949999 would denote water and mineral rights the fee of which is held separate from the real property.

All descriptions are in San Bernardino Base and Meridian. The properties that are the subject of this notice are situated in the County of Riverside, State of California, and are particularly described as follows to-wit:

AGREEMENT# 4415

432040021-0
 LAST ASSESSED TO
 DOLPHIN COMMUNITIES
 & SHELBRAN INV
 PURCHASE PRICE
 \$16,406.35

AGREEMENT# 4416

429120017-0
 LAST ASSESSED TO
 BAKER, GLENN JAMES &
 DEFOREST, E STEPHEN
 PURCHASE PRICE
 \$9,603.78

429120018-1
 LAST ASSESSED TO
 BAKER, GLENN JAMES &
 DEFOREST, E STEPHEN
 PURCHASE PRICE
 \$9,555.44

583260070-7
 LAST ASSESSED TO
 LEE & JANG INV INC
 PURCHASE PRICE
 \$19,338.89

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated this 8th day of September, 2016

Don Kent
 Treasurer-Tax Collector of
 Riverside County, California

Published in The Press-Enterprise on September 8th, 15th & 22nd 2016

COUNTY OF RIVERSIDE
TREASURER - TAX COLLECTOR
County Administrative Center-4th Floor
4080 Lemon Street, P.O. Box 12005
Riverside, CA 92502-2205

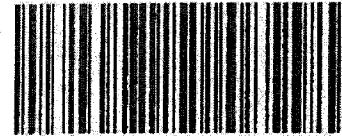


Satellite Offices

Palm Desert Office
38-686 El Cerrito Rd
Palm Desert, CA 92211

Temecula Office
40935 County Center Dr, Suite C
Temecula, CA 92591

951-955-3900
951-955-3990 - Fax
www.countytreasurer.org
E-mail: ttc@rivcotte.org



7114 7344 2820 2580 6916



LEE AND JANG INV INC
30545 ESTERO ST
TEMECULA CA 92592

SEPTEMBER 1, 2016

NOTICE OF SALE OF TAX-DEFAULTED PROPERTY

The records in this office indicate that you may have some interest in the property that is subject to tax sale. Please disregard this notice if you have no interest in the property described as follows:

OUTSIDE CITY

ASSESSMENT NUMBER: 583260070-7
LAST ASSESSED TO: LEE & JANG INV INC

An Agreement for the sale of this property has been made by the Board of Supervisors of Riverside County and WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY, named in the Agreement, and has been approved by the State Controller. A copy of the Agreement is on file in the office of the Board of Supervisors. The right of redemption will terminate at 5:00 p.m. on OCTOBER 31, 2016, and if not redeemed, the Agreement will become effective at 5:01 p.m.

If the property is not sold, the right of redemption will revive up to the close of business on the last business day prior to the next scheduled sale.

If this property is sold by Agreement of Sale, you may have the right to claim excess proceeds remaining after the tax liens and costs have been satisfied. The amount you may claim is in proportion to your interest in the property with other claims of equal priority. To file a claim for excess proceeds, you must be a party of interest as defined in Section 4675 of the California Revenue and Taxation Code. Your claim for excess proceeds must be filed within one year of the recordation of the Tax Collector's deed to the purchaser.

To pay by credit/debit card you may use our online system at www.countytreasurer.org or our automated telephone system at 951-955-3900. To pay by cashier's check you may visit one of our office locations (Riverside, Temecula, or Palm Desert), or you may send payment by mail to the address located at the top left corner of this letter. (Payments being made by cash will only be accepted at the Riverside location. Please do not send cash through the mail.)

In the event it is necessary to serve personal notice of the sale, pursuant to Revenue and Taxation Code Section 3704.7, a fee of \$229.34 will be added to the redemption amount below.

If you have any questions about this notice, please contact the Tax Sale Operations Unit at the above address.

Don Kent
Treasurer-Tax Collector

PLEASE RETURN THIS STUB WITH YOUR PAYMENT TO:

**COUNTY OF RIVERSIDE, TREASURER-TAX COLLECTOR, P.O. BOX 12005, RIVERSIDE, CA 92502-2205
ATTN: TAX SALE OPERATIONS**

AGREEMENT# 4416

ASSESSMENT NUMBER: 583260070-7

AMOUNT REQUIRED TO REDEEM

IF PAID DURING

AND BEFORE 5P.M. ON

\$18,657.89

SEPTEMBER 2016

SEPTEMBER 30, 2016

\$18,790.85

OCTOBER 2016

OCTOBER 31, 2016

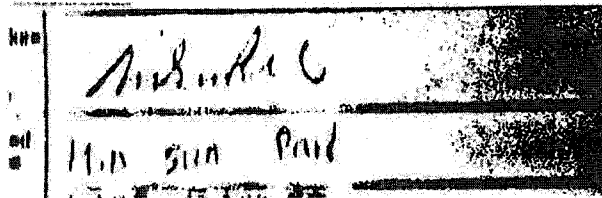


Date Produced: 09/19/2016

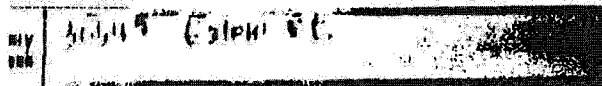
LETTERSTREAM INC:

The following is the delivery information for Certified Mail™ item number 7114 7344 2820 2580 6916. Our records indicate that this item was delivered on 09/12/2016 at 03:03 p.m. in TEMECULA, CA 92591. The scanned image of the recipient information is provided below.

Signature of Recipient :



Address of Recipient :



Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

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

2016-0542773

12/05/2016 04:24 PM Fee: \$ 0.00

Page 1 of 3

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



WESTERN RIVERSIDE COUNTY REGIONAL
 CONSERVATION AUTHORITY
 3403 10TH STREET, SUITE 320
 RIVERSIDE, CA 92501

SM					R	A	Exam: 00		
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
3									
SIZE	NCOR	SMF	NCHG	T:		SMF FEE	10000		

TRA 071-145

Doc. Trans. Tax - computed on full value of property conveyed \$ 0.00

Don Kent, Tax Collector

Michael P. Kent
 Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 2008-2009
 and for nonpayment were duly declared to be in default 2009-583260070-0000
 Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY ("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 by an Agreement effective OCTOBER 31, 2016 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 8, Revenue and Taxation Code, for the sum of \$19,338.89.

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 LEE & JANG INV INC, described as follows:

Assessor's Parcel Number 583260070-7

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 OCTOBER 31, 2016 By Don Kent
 Tax Collector

On 12/1/16, 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: P. Aldana Seal
 Deputy



§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

LEGAL DESCRIPTION

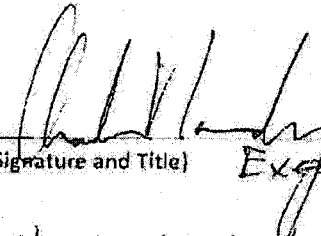
PARCEL 4, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY PARCEL MAP 22942 ON FILE IN BOOK 179, PAGES 92-93 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

CERTIFICATE OF ACCEPTANCE

(Pursuant to Government Code 27281)

This is to certify that the interest in real property conveyed by the Tax Deed to Purchaser of Tax Defaulted property from Lee & Jang Inv Inc, dated October 31, 2016 to the Western Riverside County Regional Conservation Authority, a public agency and a joint powers Authority (the "Authority"), is hereby accepted on October 31, 2016, by the undersigned officer or agent on behalf of the Authority pursuant to authority conferred by Resolution of the Authority Board adopted on February 2, 2015, and the Authority Board consents to the recordation of said document in the Office of the Recorder of Riverside County, State of California.

By: WESTERN RIVERSIDE COUNTY
REGIONAL CONSERVATION AUTHORITY


(Signature and Title) Executive Director

Charles W. Jandry 11-7-16
(Print) (Date)

583260070-7
AGREEMENT 4416