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



ITEM: 3.51 (ID # 14080)

MEETING DATE:

Tuesday, January 12, 2021

FROM: TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Proposed Sale of Tax-Defaulted Land to the Imperial Irrigation District, a California irrigation district by Agreement to

Purchase Tax-Defaulted Property Number 4477, District(s) 4. [\$0].

RECOMMENDED MOTION: That the Board of Supervisors:

- 1. Approve the sale of tax-defaulted parcel(s) 721130025 to the Imperial Irrigation District, a California irrigation district; and
- 2. Authorize the Chairman of the Board to sign both Agreements and have them returned along with the supporting documentation (Exhibits "A" through "D") to the Treasurer-Tax Collector for transmittal to the State Controller.

ACTION:Policy

Matthew Jennings, Treasurer-Tax Collector 12/29/2020

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes:

Jeffries, Spiegel, Washington, Perez and Hewitt

Nays: Absent: None None

Kecia R. Harper Clerk of the Board

Date:

January 12, 2021

XC:

Treasurer

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 Adjus	tment: N/A	
			For Fiscal Yea	ar: 2020-2021

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Sales to public agencies of this type of property, subject to a recorded Notice of Power to Sell for non-payment of property taxes as required by law, are provided for pursuant to Chapter 8 of the California Revenue and Taxation Code, Section 3771 et. seq. The Agreement to Purchase Tax-Defaulted Property, including Exhibit "A" through Exhibit "D", are attached. These exhibits include Resolution No. 27-2020 (Exhibit "D") from the Imperial Irrigation District, a California irrigation district

Parcel number 721130025 is located in the Outside City in District 4.

The purchase price of \$12,165.44 was determined pursuant to Section 3793.1 of the California Revenue and Taxation Code, State of California, which represents the full redemption amount. The purchase price includes the cost of advertising, pursuant to Section 3793.1 of the California Revenue and Taxation Code.

Please note that even after approval by the Board of Supervisors and authorization by the State Controller, the right of redemption on these properties remains until the effective date of the Agreement.

Impact on Residents and Businesses

Imperial Irrigation District, a California irrigation district is purchasing this property for construction of new electrical substation and appurtenances, thereby improving public energy reliability and system capability.

ATTACHMENTS (if needed, in this order):

ATTACHMENT A. Assessor Map

A copy of the Assessor's map numbered 721-13 pertaining to the parcel listed above is attached for reference.

ATTACHMENT B. Agreement #4477

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

Two (2) Agreements both numbered 4477 being executed in counterparts, each of which constitutes an original and one (1) copy of the supporting documentation labeled exhibits "A" through "D".

Pennapid Pennapid Managemer Analyst 1/6/2021

This Agreement 4477 is made this day of day of 2021, by and between the Board of Supervisors of Riverside County, State of California, and the Imperial Irrigation District, a California irrigation district ("PURCHASER"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

On <u>February 13, 2020</u>, the <u>Imperial Irrigation District</u>, a <u>California irrigation district</u> applied to purchase the subject properties (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 Treasurer-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 <u>Imperial Irrigation District</u>, a <u>California irrigation district</u> 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 \$12,165.44 for the real property described in Exhibit "B" within fourteen (14) days after the date this Agreement becomes effective. Upon payment of said sum to the Treasurer-Tax Collector, the Treasurer-Tax Collector shall execute and deliver a deed conveying title of said property to PURCHASER;
- 3. That the PURCHASER agrees to use the parcel(s) for public purpose under the following intent:

 Construction of new electrical substation and appurtenances, thereby improving public energy reliability and system capability.
- 4. That, if said Purchaser is a taxing agency as defined in the Revenue and Taxation Code, section 121 or 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 section 3791 and section 3720 of the Revenue and Taxation Code.
- 5. If the intended schedule and effective date of the 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 conditions of this Agreement.

WHEN DOCUMENT IS FULLY EXECUTED RETURN CLERK'S COPY

to Riverside County Clerk of the Board, Stop 1010
Post Office Box 1147, Riverside, Ca 92502-1147
Thank you.

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

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

Elseden

ATTEST: IMPERIAL IRRIGATION DISTRICT,
A CALIFORNIA IRRIGATION DISTRICT

(Purchaser)

By: (Signature and Title)

IRRIGATION

(seal)

Norma Sierra Galindo, President

Date: 11/20/3030

FORM APPROVED BY COUNTY COUNSEL

RIAL, CA.

JULY 25, 1911

By: ____

MICHAEL C. THOMAS

DATE

ATTEST: BOARD OF SUPERVISORS

KECIA HARPER

Clerk of the Board of Supervisors

by 9916 October 1

Deputy

Бери

Bv:

KAREN SPIEGEL

By: ___/__

of the Dears of Cum Avisors

Date:

of the Board of Cuparisc

(seal)

Pursuant to the p	rovisions of section	3795 of the California	Revenue and Taxation	on Code, the Controller	approves the foregoing
Agreement this	day of	OCT IN IT OF WILL	20-2-1	,	

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

BETTY T. YEE, CALIFORNIA STATE CONTROLLER

By:

JENNIFER MONTECINOS, Manager Tax Administration Section

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 accordingly. Completion of this condination does not be considered as a supply supporting documentation accordingly.

tenowing sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.	
A. Purchaser Information 1. Name of Organization: Imperial Irrigation District	
2. Mailing Address: PO Box 937, Imperial, CA 92251-0937	
3. Contact Person: Lisa Gallinat, Real Estate Section Phone: 760-339-9478	
4. Email: LMGallinat@iid.com 5. Corporate Structure – check the appropriate box below and provide the corresponding information:	
□ Nonprofit Organization – provide Articles of Incorporation (if more than ten years old an update is required)	
Public Agency-provide Mission Statement on Letterhead and if Redevelopment Agency or Special District,	
also provide Jurisdiction Map 5. Agency is to acquire title "As" and the taxing status:	
Imperial Irrigation District, a California irrigation district	
(Taxing status example: City of Watsonville, a municipal corporation, as a Taxing Agency or Sacramento County Flood Control District, as a Revenue District)	
B. Purchasing Information	
Check the appropriate box as it relates to the purchasing Entity's Corporate Structure and the intended use of the parcel:	
1. Is the parcel currently approved for a Chapter 7 Tax Sale? Yes \(\subseteq \text{No} \) \(\subseteq \text{ attached letter} \) \(\text{dated Nov 3 2020} \)	
2. The purchase is by (choose only 1 of the 3): (Attach a separate letter objecting to a Chapter 7 tax sale of the parcel)	
Purchase by Taxing Agency, Revenue District of Special District (direct only one)	
☐ Purchase by State or County (circle only one)	- 1
☐ Purchase by Nonprofit	
3. The purpose of the purchase is: (check only one box) If additional space is needed attach separate sheet as an exhibit,	
propagation of the contract of	
Construct electrical substation	
☐ For public purpose to improving public energy reliability/capability ☐ To preserve open space for	
Decented parties parties	
C. <u>Property Information</u> Provide the following information. <u>If there is more than one parcel or you need more space</u> for any of the criteria, consolidate the information into a separate "Exhibit" document and attach it to this application:	е
1. County where the Parcel is located:Riverside	
2. Assessor's Parcel Number (if only one, list here more than one list on separate sheet): 721-130-025	
3. State the purpose and intended use for the Parcel: Construction of new electrical substation and appur-	
tenances, thereby improving public energy reliability and system capability.	
D. Ashramital	_
D. Acknowledgement Provide the signature of the purchasing entity's authorized officer	
<u>Laura Cervantes</u> (760) 339-9238	
Print Name Contact Number	
Supervisor Real Estate Section 02/13/2020	
Authorizing Signature Supervisor, Real Estate Section 02/13/2020 Title Date	
(SCO 9 16) /2016	

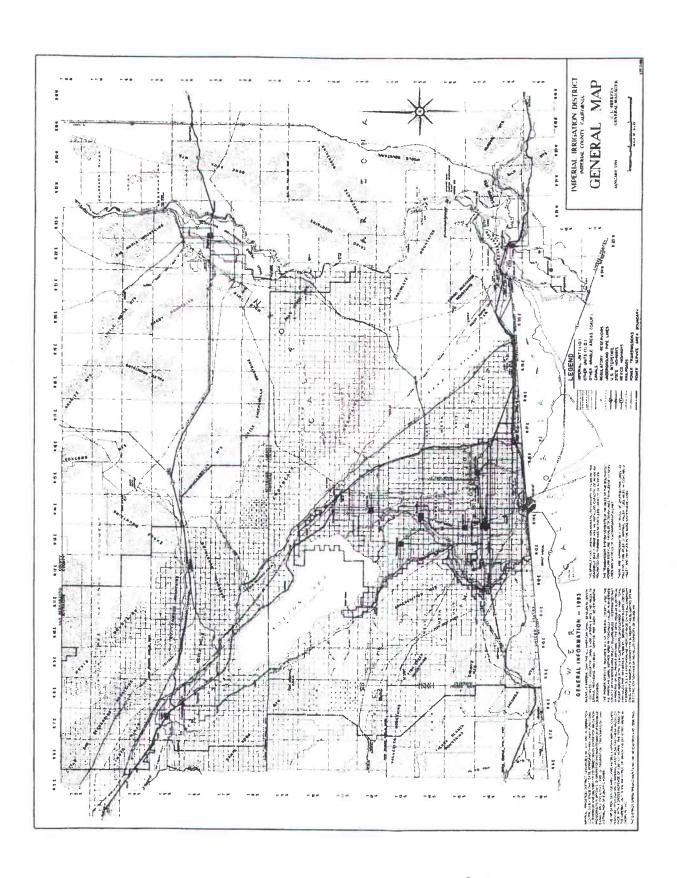


EXHIBIT A PAGE 03



Real Estate Section (760) 339.9239

February 19, 2020

Ms. Marissa Mendoza Tax Sale Operation Unit Treasurer-Tax Collector County of Riverside Post Office Box 12005 Riverside, CA 92502-2205 via Certified Mail and via email to: taxsale@rivco.org

Subject:

Application to Purchase Tax-Defaulted Property from County

APN 721-130-025

Dear Ms. Mendoza:

We are in receipt of your letter dated February 5, 2020 with the Notice of Sale of Tax-Defaulted Property and option to purchase certain properties under Provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code.

Please accept this communication as the District's formal request to purchase fee title to the following tax-defaulted parcels:

Assessment No.	Property Description	Min Bid	Use		
721-130-025	5.00 ACRES M/L IN POR NW 1/4 OF SEC 20 T7S R10E		K Transmission Line; Construction of Substation to relieve load, and support system reliability for approximately 3,400 energy customers.		
	Total	\$8,498.87			

This parcel is currently encumbered by the District's electrical "K" Transmission and distribution lines within an easement on the land. The District proposes the construction of a substation to relieve existing load on the transmission line, which would provide system reliability to approximately 3,400 energy customers.

The District submits herewith the following documentation with its application:

- Application to Purchas Tax-Defaulted Property from County
- Mission Statement
- Jurisdictional Map

Ms. Marissa Mendoza February 19, 2020 Page 2

If you have any questions, please feel free to contact me at (760) 339-9238, or Lisa Gallinat at (760) 339-9478 to discuss this matter.

Sincerely

Laura Cervantes, Supervisor

Real Estate Section

Enclosures





November 3, 2020

Ms. Marissa Mendoza Tax Sale Operation Unit Treasurer-Tax Collector County of Riverside Post Office Box 12005 Riverside, CA 92502-2205

A century of service.

via email to: MarissaMendoza@rivco.org

Subject:

Correction to Application to Purchase Tax-Defaulted Property from County

APN 721-130-025

Dear Ms. Mendoza:

Upon review our submitted Application to Purchase dated February 13, 2020, it was discovered that we incorrectly checked box B.1. as "Yes", but should have checked the box as "No."

Please consider this letter as a correction to our application, and append it together with the application.

If you have any questions, please feel free to contact me at (760) 339-9478 or LMGallinat@iid.com to discuss this further.

Very respectfully,

Lisa Gallinat

Land Management Specialist II

Real Estate Section

MATTHEW JENNINGS County of Riverside Treasurer – Tax Collector

Giovane PizanoChief Investment Manager



Melissa Johnson
Senior Chief Deputy Treasurer-Tax Collector

RE: Agreement Number: 4477

Imperial Irrigation District, a California irrigation district

The parcel number listed below is not a part of a Chapter 7 public tax sale; however, the purchasing entity used the word "objects" within their Resolution.

PARCEL NO

721130025

County of Riverside, Treasurer-Tax Collector

* * * * * *

4080 LEMON STREET, 4TH FLOOR * P.O. BOX 12005 * RIVERSIDE, CALIFORNIA 92502

WWW.COUNTYTREASURER.ORG * (951) 953-3900 * 1 (877) 748-2689 * LAX (951) 955-3923

PARCEL 1

OUTSIDE CITY

Parcel Identification Number: 721130025

First Year Delinquent: 2002-2003

Purchase Price: \$12,165.44

Default Date: JUNE 30, 2003 TRA 058-063 COACHELLA USD

Situs Address: NONE

Last Assessed To: SWITZER, EUGENE L & THOMAS, MAYME S & SWITZER, ELMO G TRUSTEE &

SWITZER, BARBARA F TRUSTEE

Legal Description.....

THE SOUTH HALF OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 7 SOUTH, RANGE 10 EAST, SAN BERNARDINO BASE AND MERIDIAN, STATE OF CALIFORNIA, COUNTY OF RIVERSIDE.

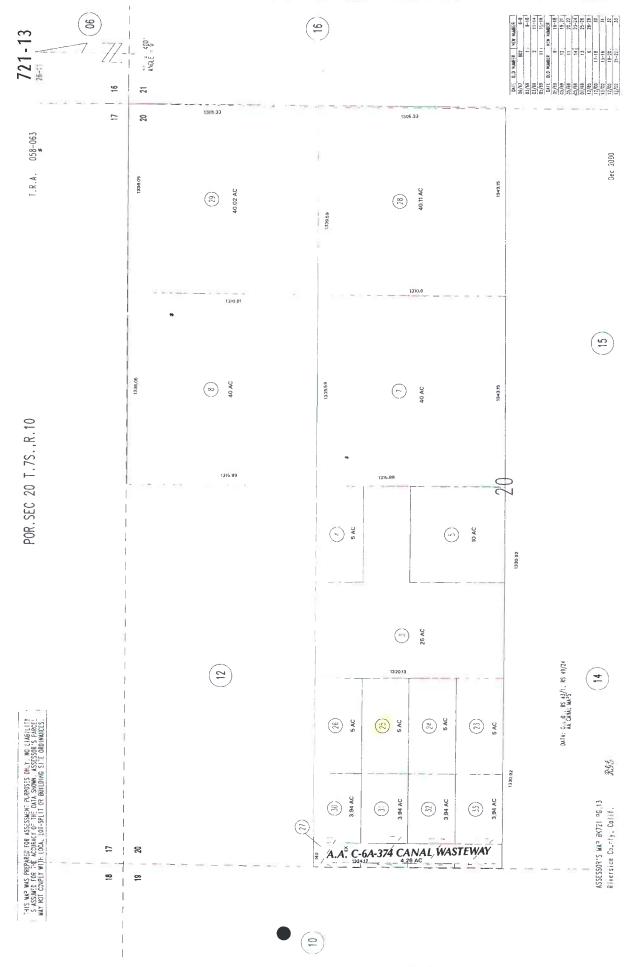


EXHIBIT B PAGE 03

EXHIBIT "C"

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

TREASURER-TAX COLLECTOR **STOP 1110**

DOC # 2008-0489637

09/05/2008 08:00A Fee:NC Page 1 of 1 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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00941 DESERT SUN

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

JUNE 30, 2003

Which, pursuant to law was declared to be Tax-Defaulted on for the nonpayment of delinquent taxes in the amount of

\$183.42

for the fiscal year 2002-2003 , Default Number

2003-721130025-0000

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:

SWITZER, EUGENE L & THOMAS, MAYME S & ELMO G TR & BARBARA F TR

and is situated in said county, State of California, described as follows:

721130025-5

Assessor's Parcel Number

THE SOUTH HALF OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 7 SOUTH, RANGE 10 EAST, SAN BERNARDINO BASE AND MERIDIAN, STATE OF CALIFORNIA, COUNTY OF RIVERSIDE.

State of California

Executed on

RIVERSIDE

County JULY 1, 2008

Tax Collector

2.8 2008 before me, Larry W. Ward, Assessor, Clerk-Recorder, personally appeared Paul McDonnell, 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. RIVE

WITNESS my hand and official seal.

Larry W. Ward, Assessor, Clerk Recorder

eputy

Seal

§§3691, 3691.1, 3691.2 R&T Code

TDL 7-01 (1-98)

EXHIBIT "D"

RESOLUTION NUMBER 27-2020

MISSION STATEMENT



IMPERIAL IRRIGATION DISTRICT RESOLUTION NO. 27-2020

WHEREAS, the real property situated in the County of Riverside, State of California, hereinafter set forth in Exhibit "A", attached hereto and made a part hereof, has become tax-defaulted to the State of California for delinquent taxes; and

WHEREAS, the Tax Collector of Riverside County has notified public agencies of its intent to sell tax-defaulted property for the purposes of collecting back taxes and penalties;

WHEREAS, the Imperial Irrigation District has identified, and desires to purchase said real property based on:

- (a) The property lies within the district's legal service boundary, and the district is authorized to purchase it; and
- (b) The property has been determined to be necessary for the construction of an electrical substation and appurtenances, thereby improving public energy reliability and system capability for approximately 3,400 energy customers in the surrounding Coachella Valley areas; and

WHEREAS, the tax-defaulted property may be acquired for the minimum purchase price of \$12,165.44, which includes the cost of giving notice for the sale and purchase of the tax-defaulted property.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Imperial Irrigation District as follows:

- 1. That the Board of Directors hereby finds and declares that the above recitals are true and correct.
- 2. That the Board of Directors objects to the public sale of the tax-defaulted property as set forth in the attached Exhibit "A".

- 3. That the Board of Directors approves the specific purchase for the property in the attached Exhibit "A" for \$12,165.44.
- 4. That the Board of Directors approves paying for the cost of giving notice for the sale and purchase of the tax-defaulted property.

BE IT FURTHER RESOLVED that the Real Estate Section of this district is authorized to carry out all necessary steps to effectuate the completion of the purchase, and is hereby authorized and directed to forward certified copies of this Resolution to the Tax Collector of Riverside County, California.

PASSED AND ADOPTED this 20th day of October 2020.

IMPERIAL IRRIGATION DISTRICT

President

Secretary

EXHIBIT "A"

APN

721-130-025

LEGAL:

A parcel of land consisting of approximately 5.0 acres located in a portion of the Northwest quarter of Section 20, Township 7 South, Range 10 East, SBM, in the County of

Riverside, State of California.

ACRES:

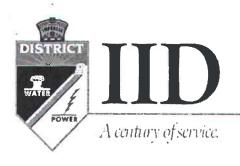
5.0 + / -

PURCHASE PRICE: \$12,165.44

INTENDED USE:

Construction of an electrical substation and appurtenances to enable public energy reliability and system capability for approximately 3,400 energy customers in the Coachella Valley areas.

EXHIBIT D PAGE 04



Real Estate Section (760) 339.9239

Mission / Vision Statements

IID's Mission Statement

The Imperial Irrigation District is a fiscally responsible public agency whose mission it is to provide reliable, efficient and affordably priced water and energy service to the communities it serves.

IID's Vision Statement

The Imperial Irrigation District will protect the Imperial Valley's water rights and energy balancing authority, deliver the highest level of customer service and maintain system reliability for the sustained benefit of the regional economy, the environment and the communities it serves in a fiscally responsible manner.

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