

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



ITEM: 3.20  
(ID # 26565)

**MEETING DATE:**  
Tuesday, January 07, 2025

**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: A Sealed Bid Sale of Tax-Defaulted Real Property, Sale No. TC-222, scheduled for April 30, 2025, by the Treasurer Tax Collector's Office 4080 Lemon Street, 1st Floor, Riverside, California in the Board Chambers, All Districts. [\$127,782 - 100% Fund 11060 Tax Loss Reserve Fund]

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

1. Approve the intended Sealed Bid tax sale, Sale No. TC-222, pursuant to Revenue and Taxation Code Section 3694;
2. Approve and adopt the provisions of the Revenue and Taxation Code Section 3692(c), 3698.5(b), 4703(a) and 4703(b);
3. Adopt Resolution No. 2025-26, a resolution of the Board of Supervisors of the County of Riverside approving the sale of unusable tax-defaulted property subject to the power of sale by sealed bid and establishing the minimum bid; and
4. Instruct the Clerk of the Board to immediately forward a certified copy of the Board's Resolution to the Treasurer-Tax Collector following Board approval.

**ACTION:Policy**

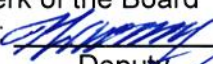
  
Matthew Jennings, Treasurer-Tax Collector 12/19/2024

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Spiegel, seconded by Supervisor Medina and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Perez and Gutierrez  
Nays: None  
Absent: Washington  
Date: January 7, 2025  
xc: Treasurer

Kimberly A. Rector  
Clerk of the Board  
By   
Deputy

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

<b>FINANCIAL DATA</b>	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
<b>COST</b>	\$ 127,782	\$ 0	\$ 127,782	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 11060 Tax Loss Reserve Fund			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	24/25

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

Properties for which taxes are not redeemed are sold to collect back taxes. After property has been tax-defaulted for a period of five or more years from the original tax-default year, it becomes subject to the Treasurer-Tax Collector's "Notice of Power to Sell Tax Defaulted Property," which is then recorded. When parcels which are rendered unusable by their size, location, or other conditions are subject to sale for nonpayment of taxes, the Treasurer- Tax collector may offer these parcels at a reduced minimum bid only to owners of contiguous parcels, pursuant to Revenue and Taxation Code 3692(c).

If the property is not subsequently redeemed by the payment of all amounts due, it is offered for sale by the Treasurer-Tax Collector. This action will set in motion the Treasurer-Tax Collector's late April Sealed Bid sale.

**SUMMARY OF THE APRIL 30, 2025, SEALED BID SALE TO BE CONDUCTED AT 4080 LEMON STREET, 1<sup>ST</sup> FLOOR, RIVERSIDE, CALIFORNIA AT 10:00 AM IN THE BOARD CHAMBERS.**

The Treasurer-Tax Collector proposes to offer a maximum of thirty-seven (37) "fee parcels":

- a) Thirty-seven (37) fee parcels will be offered for a reduced minimum bid.

The aggregate minimum bid for all parcels listed in Exhibit "A" is \$22,372.

In general, the financial impact of tax sales can be summarized as follows:

- Sales at, or above, the amount of taxes owed have no direct negative impact on the County's budget.

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- For this sale, if all parcels being reoffered for cost of sale were to sell for only the minimum bid, the maximum tax loss would be \$192,817. Considering the Teeter formula, which shares this loss with other taxing entities, the maximum loss of the Tax Losses Reserve Fund would be \$127,782.
- Accordingly, there should be no direct impact on the County General Fund because reserves exceeding the amount have been set aside.
- There will likely be minimal impact upon the Tax Losses Reserve Fund itself. Based upon recent experience, this sale is not expected to realize the maximum loss for three reasons: (1) properties are inevitably pulled from the sale due to various reasons including taxpayer redemptions; (2) some parcels will sell for more than the minimum bid; and (3) other parcels are likely to receive no bids.

**Impact on Residents and Businesses**

The purpose of offering tax-defaulted properties is to collect unpaid taxes and return the property to a revenue-generating status by conveying the property to another owner or motivating the assessee to redeem.

**ATTACHMENTS (if any, in this order):**

- ATTACHMENT A. TC 222 Tax Sale List**  
**ATTACHMENT B. Resolution No. 2025-26**  
**ATTACHMENT C. TC 222 Removed From Sale**

  
Cesar Bernal, PRINCIPAL MGMT ANALYST 12/20/2024

  
Aaron Gettis, Chief of Deputy County Counsel 12/12/2024

2  
3 RESOLUTION NO. 2025-26

4  
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE  
6 APPROVING THE SALE OF UNUSABLE TAX-DEFAULTED PROPERTY SUBJECT TO THE  
7 POWER OF SALE BY SEALED BID AND SETTING THE MINIMUM BID

8 WHEREAS, the Tax Collector of Riverside County intends to conduct a sealed bid sale of  
9 tax-defaulted parcels subject to the power of sale for parcels that are unusable by virtue of their size,  
10 location or other conditions and to set the minimum bid in accordance with Chapter 7 of Part 6 of Division  
11 1 of the California Revenue and Taxation Code; and

12  
13 WHEREAS, the Tax Collector requests that the Board of Supervisors of the County of  
14 Riverside, State of California approve the intended sealed bid sale and any postponement of the sale that  
15 may be necessary; and,

16  
17 WHEREAS, Tax Sale List TC 222, Sale File 4505 is attached hereto as Exhibit "A" and sets  
18 forth the property declared tax-defaulted with the year of the tax default and the parcel identification  
19 number; and

20  
21 WHEREAS, the notice of the proposed sale will be sent to the State Controller in accordance  
22 with Section 3700.5 of the California Revenue and Taxation Code; and

23  
24 WHEREAS, the Tax Collector in his discretion has determined that the property specified in  
25 Exhibit "A" attached hereto and incorporated by reference and constituting thirty-seven (37) fee parcels  
26 should be offered for sale on April 30, 2025, at the County of Riverside, 4080 Lemon Street, 1<sup>st</sup> Floor,  
27 Board Chambers, Riverside, California 92501, at a minimum bid in accordance with California Revenue  
28

FORM APPROVED COUNTY COUNSEL  
BY MCT 12 DEC 24  
MICHAEL C THOMAS DATE

1 and Taxation Code Section 3698.5 to eligible individuals or entities that meet the requirements of California  
2 Revenue and Taxation Code Section 3692 (b) or (c); and

3 WHEREAS, it is in the best interests of the State of California, the County of Riverside, and  
4 cities, school districts, and special districts for whom the Tax Collector collects taxes, to sell said  
5 properties; now, therefore,  
6

7 BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Supervisors of the  
8 County of Riverside, State of California, in regular session assembled on January 07, 2025, that the  
9 proposed sale by sealed bid of tax-defaulted property subject to the power of sale and any continuation  
10 of the sale is hereby approved and the Tax Collector of the County of Riverside is directed to offer the  
11 property described in Exhibit "A" attached hereto and incorporated by reference, to the highest bidder for  
12 cash in lawful money of the United States at the minimum bid set in accordance with California Revenue  
13 and Taxation Code Sections 3692 and 3698.5 (c) as specified below:  
14  
15

- 16 1. Thirty-seven (37) fee parcels will be offered at the minimum bid reflected in Exhibit "A."  
17  
18

19 ROLL CALL:

20 Ayes: Medina, Spiegel, Perez, and Gutierrez

21 Nays: None

22 Absent: Washington

23 The foregoing is certified to be a true copy of a resolution duly adopted by said  
24 Board of Supervisors on the date therein set forth.

25 KIMBERLY A. RECTOR, Clerk of said Board

26  
27 By:  Deputy  
28



**TC 222 Sealed Bid Sale of Tax-Defaulted Real Property  
Sale File 4505  
Exhibit A**

ITEM 1001	IN THE CITY OF NORCO	TRA:015-007 NORCO
PIN: 122020018		DEFAULT DATE: 7/1/2012
LAST ASSESSED TO: AMTRUST REO I		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1002	IN THE CITY OF RIVERSIDE	TRA:009-175 RIVERSIDE
PIN: 141250020		DEFAULT DATE: 7/1/2003
LAST ASSESSED TO: HOTCHKISS, BRUCE D & ALICE M		
SITUS ADDRESS: 4441 KNOEFLER PL RIVERSIDE 92505		
MINIMUM BID: \$703.00		
ITEM 1003	IN THE CITY OF JURUPA VALLEY	TRA:028-110 JURUPA VALLEY
PIN: 161042012		DEFAULT DATE: 7/1/2014
LAST ASSESSED TO: SWINDALL, JAMES		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1004	IN THE CITY OF JURUPA VALLEY	TRA:028-115 JURUPA VALLEY
PIN: 165020017		DEFAULT DATE: 7/1/2005
LAST ASSESSED TO: FELLSPAR		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1005	IN THE CITY OF JURUPA VALLEY	TRA:028-115 JURUPA VALLEY
PIN: 170101020		DEFAULT DATE: 7/1/2013
LAST ASSESSED TO: BROWN, ANTHONY STEVEN		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1006	IN THE CITY OF JURUPA VALLEY	TRA:028-026 JURUPA VALLEY
PIN: 173020015		DEFAULT DATE: 7/1/2017
LAST ASSESSED TO: BEGGS JAMES A & BEGGS KATHLEEN M & SIEGEL, WAYNE F & SIEGEL, BARBARA B		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1008	IN THE CITY OF JURUPA VALLEY	TRA:028-109 JURUPA VALLEY
PIN: 179022003		DEFAULT DATE: 7/1/2016
LAST ASSESSED TO: THOMAS, KENNETH LOUIS		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1009	IN THE CITY OF RIVERSIDE	TRA:009-000 RIVERSIDE
PIN: 187161029		DEFAULT DATE: 7/1/2018
LAST ASSESSED TO: GORAN, DAVID		
SITUS ADDRESS: NONE		
MINIMUM BID: \$703.00		



ITEM 1010	IN THE CITY OF RIVERSIDE	TRA:009-000 RIVERSIDE
PIN: 211093010		DEFAULT DATE: 7/1/2013
LAST ASSESSED TO: LUGO, JAMES W & SILLIMAN, RUSSELL L & SILLIMAN, GAIL M		
SITUS ADDRESS: NONE		
MINIMUM BID: \$703.00		
ITEM 1011	IN THE CITY OF RIVERSIDE	TRA:009-005 RIVERSIDE
PIN: 219321010		DEFAULT DATE: 7/1/2011
LAST ASSESSED TO: HUA, CHE CHI & MUOI TAM & TRAN, AN CHI & TRAN, QUANG TUNG & TRAN, FUNG SZE WEI		
SITUS ADDRESS: NONE		
MINIMUM BID: \$703.00		
ITEM 1012	OUTSIDE CITIES RIVERSIDE	TRA:088-007 RIVERSIDE USD
PIN: 245250019		DEFAULT DATE: 7/1/2019
LAST ASSESSED TO: FROSTMOURNE TECHNOLOGIES INC		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1013	OUTSIDE CITIES VAL VERDE	TRA:098-024 VAL VERDE USD
PIN: 266291005		DEFAULT DATE: 7/1/2005
LAST ASSESSED TO: MORONGO V I K LTD PARTNERSHIP		
SITUS ADDRESS: NONE		
MINIMUM BID: \$101.00		
ITEM 1014	OUTSIDE CITIES RIVERSIDE	TRA:088-006 RIVERSIDE USD
PIN: 269080019		DEFAULT DATE: 7/1/2013
LAST ASSESSED TO: WEBER, BETTY		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1015	OUTSIDE CITIES ROMOLAND	TRA:089-038 ROMOLAND ELEM
PIN: 327100015		DEFAULT DATE: 7/1/2015
LAST ASSESSED TO: EBAUGH, DAVID & HUFF, JOHN		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1016	IN THE CITY OF WILDOMAR	TRA:025-110 WILDOMAR
PIN: 361123003		DEFAULT DATE: 7/1/2016
LAST ASSESSED TO: EVANS W L		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		
ITEM 1017	IN THE CITY OF WILDOMAR	TRA:025-110 WILDOMAR
PIN: 361203021		DEFAULT DATE: 7/1/2018
LAST ASSESSED TO: MERCURIO ANTHONY THOMAS		
SITUS ADDRESS: NONE		
MINIMUM BID: \$702.00		



ITEM 1018            IN THE CITY OF WILDOMAR  
PIN: 366480056  
LAST ASSESSED TO: SGA INC  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:025-030 WILDOMAR  
DEFAULT DATE: 7/1/2016

ITEM 1019            IN THE CITY OF LAKE ELSINORE  
PIN: 373082021  
LAST ASSESSED TO: AFNER, WILLIAM A  
SITUS ADDRESS: NONE  
MINIMUM BID: \$101.00

TRA:005-043 LAKE ELSINORE  
DEFAULT DATE: 7/1/1992

ITEM 1020            IN THE CITY OF LAKE ELSINORE  
PIN: 373134024  
LAST ASSESSED TO: JACOBSON, MARGARET L  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:005-043 LAKE ELSINORE  
DEFAULT DATE: 7/1/2002

ITEM 1021            IN THE CITY OF LAKE ELSINORE  
PIN: 375201022  
LAST ASSESSED TO: CAMPBELL, JOSHUA  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:005-005 LAKE ELSINORE  
DEFAULT DATE: 7/1/2011

ITEM 1022            IN THE CITY OF LAKE ELSINORE  
PIN: 377380011  
LAST ASSESSED TO: VENEGAS, DAVID  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:005-101 LAKE ELSINORE  
DEFAULT DATE: 7/1/2018

ITEM 1023            IN THE CITY OF LAKE ELSINORE  
PIN: 378223031  
LAST ASSESSED TO: SHAWWAF, IHSAN  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:005-005 LAKE ELSINORE  
DEFAULT DATE: 7/1/2018

ITEM 1024            IN THE CITY OF LAKE ELSINORE  
PIN: 379204010  
LAST ASSESSED TO: SAFFOLD SANDERS, REGINA TRUSTEE  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:005-029 LAKE ELSINORE  
DEFAULT DATE: 7/1/2018

ITEM 1025            IN THE CITY OF MURRIETA  
PIN: 392260003  
LAST ASSESSED TO: LENNAR HOMES OF CALIF INC  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:024-134 MURRIETA  
DEFAULT DATE: 7/1/2012





ITEM 1027            IN THE CITY OF MORENO VALLEY  
PIN: 481041028  
LAST ASSESSED TO: SHAHRY, ROUDA  
SITUS ADDRESS: NONE  
MINIMUM BID: \$101.00

TRA:021-330 MORENO VALLEY  
DEFAULT DATE: 7/1/2001

ITEM 1028            IN THE CITY OF MORENO VALLEY  
PIN: 481150030  
LAST ASSESSED TO: MONTES, RUBEN  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:021-329 MORENO VALLEY  
DEFAULT DATE: 7/1/2016

ITEM 1029            OUTSIDE CITIES BANNING  
PIN: 526050002  
LAST ASSESSED TO: TASABIA, TIMOTHY  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:055-046 BANNING USD  
DEFAULT DATE: 7/1/2010

ITEM 1030            OUTSIDE CITIES HEMET  
PIN: 559156024  
LAST ASSESSED TO: AVERY AULT  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:071-304 HEMET USD  
DEFAULT DATE: 7/1/2018

ITEM 1031            OUTSIDE CITIES HEMET  
PIN: 583210003  
LAST ASSESSED TO: BYRD, CHERYL & DAMUS, ELAINE ANN & HABER, BRETT &  
HARRINGTON, WILLIAM D  
SITUS ADDRESS: NONE  
MINIMUM BID: \$101.00

TRA:071-145 HEMET USD  
DEFAULT DATE: 7/1/2008

ITEM 1032            OUTSIDE CITIES PALM SPRINGS  
PIN: 636182013  
LAST ASSESSED TO: PAGES, LUIS & LIZA C  
SITUS ADDRESS: NONE  
MINIMUM BID: \$101.00

TRA:061-017 PALM SPRINGS USD  
DEFAULT DATE: 7/1/2005

ITEM 1033            IN THE CITY OF DESERT HOT SPGS  
PIN: 665180007  
  
LAST ASSESSED TO: NOLAN, SYLVIA  
SITUS ADDRESS: 17425 BEN MAR ST DESERT HOT SPRINGS 92240  
MINIMUM BID: \$702.00

TRA:014-098 DESERT HOT  
SPRINGS  
DEFAULT DATE: 7/1/2017

ITEM 1034            IN THE CITY OF DESERT HOT SPGS  
PIN: 667090014  
  
LAST ASSESSED TO: ZHANG, JI  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:014-067 DESERT HOT  
SPRINGS  
DEFAULT DATE: 7/1/2017



ITEM 1035            IN THE CITY OF DESERT HOT SPGS  
PIN: 667090016

TRA:014-067 DESERT HOT  
SPRINGS  
DEFAULT DATE: 7/1/2012

LAST ASSESSED TO: BLACKHAWK FUND  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

ITEM 1036            IN THE CITY OF RANCHO MIRAGE  
PIN: 684081012  
LAST ASSESSED TO: DEROSA, ETTORE R & MARGARET E  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:017-005 RANCHO MIRAGE  
DEFAULT DATE: 7/1/2011

ITEM 1038            IN THE CITY OF MURRIETA  
PIN: 910150009  
LAST ASSESSED TO: BROWN, JOHN G & IRVING, CHARLES H  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:024-339 MURRIETA  
DEFAULT DATE: 7/1/2016

ITEM 1039            IN THE CITY OF MURRIETA  
PIN: 910250010  
LAST ASSESSED TO: PONY EXPRESS LAND PROP & INV & WALSH, JEAN  
SITUS ADDRESS: NONE  
MINIMUM BID: \$101.00

TRA:024-049 MURRIETA  
DEFAULT DATE: 7/1/2009

ITEM 1040            IN THE CITY OF MURRIETA  
PIN: 949200027  
LAST ASSESSED TO: KANG, SHEILA HSIU CHU  
SITUS ADDRESS: NONE  
MINIMUM BID: \$702.00

TRA:024-215 MURRIETA  
DEFAULT DATE: 7/1/2018

**TC 222 - Sealed Bid Sale of Tax-Defaulted Real Property**

**April 30, 2025 - April 30, 2025**

**PARCELS THAT HAVE BEEN REDEEMED OR OTHERWISE REMOVED FROM THE TAX SALE**

THE PARCELS ARE LISTED BY TAX SALE ITEM NUMBER

1007 1026 1037