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

ITEM: 21.8
(ID # 30017)
MEETING DATE:
Tuesday, July 14, 2026

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, Tax Sale No. TC 222 Item 1030, Tax Sale Date April 30, 2025, District 4. [$850 - Funds 10000 and 65315]

RECOMMENDED MOTION: That the Board of Supervisors:

1.) Rescind the tax sale of parcel number 559-156-024 to purchaser Anna M Nelson, Trustee of the Anna M Nelson Revocable Trust Dated January 20, 2016 on April 30, 2025 pursuant to Section 3731 of the Revenue and Taxation Code;

2.) Direct the Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property;

3.) Direct the Auditor Controller to refund to the purchaser the purchase price of $850 plus interest at the county pool apportioned rate; and

4.) Direct the County Clerk-Recorder to record the Rescission of Tax Deed without charge.

ACTION:Policy

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, 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:	July 14, 2026
xc:	Treasurer

Kimberly A. Rector
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	$850	$0	$850	$0
NET COUNTY COST	$0	$0	$0	$0
SOURCE OF FUNDS: 10000-1400100000 and 65315-1300100000			**Budget Adjustment:**	No
			For Fiscal Year:	26/27

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Section 3731 of the Revenue and Taxation Code provides that the Board of Supervisors may rescind a Tax Sale Deed when a timely petition for rescission is filed. Petitioner Avery-Ault, LLC is the last assessee of the property prior to the tax sale.

On April 30, 2025, at the Tax Collector's Sealed Bid Tax Sale auction of tax-defaulted property, the parcel described in the Tax Deed to Purchaser of Tax-Defaulted Property, attached hereto and incorporated by reference, was sold to Anna M Nelson, Trustee of the Anna M Nelson Revocable Trust Dated January 20, 2016 for $848.90 plus Documentary Transfer Tax of $1.10.

On January 28, 2026, the Clerk of the Board received a petition from a representative of Avery-Ault, LLC stating that the parcel should not have been sold. The petitioner states that they were unaware of the delinquent taxes due or of the tax sale. Upon review, the Treasurer-Tax Collector discovered that the sold parcel was listed in County records as being owned by Avery Ault and not by Avery-Ault, LLC. For this reason, a search for the last known address of the petitioner returned an outdated address that has not been used by the petitioner for years instead of the more current address that is found within County records for Avery-Ault, LLC. The Treasurer-Tax Collector mailed notice of the tax sale to the older address, and the petitioner states that the petitioner did not receive that notice and would have paid all back taxes and fees owed to redeem the property prior to the sale. Based upon this discovery and review of the facts, the Treasurer-Tax Collector's Office recommends that the tax sale be rescinded.

If it is determined that a property should not have been sold at a tax sale, Section 3731 of the Revenue and Taxation Code allows the Board of Supervisors to rescind the sale of that property with the written consent of both the county legal counsel and the purchaser of the property. Written consent from the County's legal advisor is included herewith, and written consent from the purchaser is also included herewith.

Impact on Citizens and Businesses

If this rescission is approved, the parcel will return to its delinquent status until a time that it either is redeemed or offered on another tax sale. The previous owner Avery-Ault, LLC intends to cure the tax delinquency once the Rescission of Tax Deed is recorded.

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

ATTACHMENTS:

A. Petition to Rescind Tax Sale of Property
B. Tax Deed to Purchaser of Tax-Defaulted Property
C. Declaration of Adelina Abril
D. Written Consent of County Legal Advisor
E. Written Consent of Purchaser

Cesar Bernal

Cesar Bernal , PRINCIPAL MGMT ANALYST 7/2/2026

Aaron Gettis

Aaron Gettis, Chief Deputy County Counsel 6/30/2026

January 20, 2026

To the Riverside County Clerk of the Board of Supervisors

Following please find an updated "Petition to Rescind Tax Sale of Property" regarding Parcel #5591506024-7.

We mailed in an earlier version, posted on January 16, 2026. However, we received a bit more information as to how to more accurately fill out the form after we had already mailed it in. Ms. Abril in the County Tax Collector's Office advised us to resubmit the form incorporating her advice. Please find that revised version following.

The other supporting documents included here are exactly the same as those sent in previously; they are included here only to make sure that all the information can be maintained in one package.

We hope filling out the form more appropriately eases your work, rather than complicating it by having a second file.

Sincerely,

Ramsey Avery
Avery-Ault, LLC
6514 Langdon Ave
Van Nuys, CA 91406
+1 818 970-1955

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: Adelina Abril, Deputy Treasurer-Tax Collector, at 951-955-3386.

Applicant Information

Please type or print *legibly*

Applicant Name: Avery-Aullt, LLC

Mailing Address/P.O. Box: 6514 Langdon Ave

City: Van Nuys State: CA Zip Code: 91406

Daytime Phone: main contact: Ramsey: 818-970-1955 Cell Phone: secondary contact: Scott Ault: 818-321-8084

Email Address: ramseyavery2@mac.com

Property Information

Street Address of Sold Property: vacant land - listed as 1.02 acres M/L IN POR LOT 4 BLKD MB 014 / COVE 2

City: Idyllwild Zip Code: 92549

Parcel Number: 5591506024-7 Tax Sale Date: April 30, 2025

parcel is adjacent to 52834 Oak Glen Dr., Idyllwild

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 note this is an **UPDATE**, based on further notes recieved from the County Tax Collector's office, to the documents signed Jan 13. 2026, and mailed on Jan 16, 2026*

Please see attached documents which are the same as those mailed earlier.

Applicant Signature: [signature] Date: Jan 20, 2026

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

Regarding Riverside County Parcel #559156024-7, Idyllwild, CA 92549

On August 19, 2025, the tenant at our property, 52831 Oak Glen Dr, Idyllwild, CA 92549 (parcel #559156005-0), reached out to let us know that there were surveyors reviewing the back of our property as the neighbor behind us told her they had bought a piece of our land due to unpaid taxes.

That communications was the first we knew of any problems with that parcel. It had never been our intent to not pay taxes on that parcel, in fact, we believed it had been conjoined with the main house parcel sometime in 2017, which is why we thought we had stopped receiving tax notifications for it. Please see some notes I had written on a tax bill in the fall of 2016, from a conversation with a county rep. In that conversation, I was left with the impression that the county was going to conjoin the properties.

Please note we have never heard from the County that there were any missing taxes. It's taken several helpful and illuminating conversations and emails with County representatives, plus my then going back through records to clarify issues, but we believe we have been able to sort out what happened.

Both properties are held under Avery-Ault, LLC, which is registered in California. The complication here seems to arise from the fact that we moved our principal CA residence in January of 2017. We notified our address change with the County at that time. We also updated that LLC address with the State of California, so Avery-Ault, LLC, shows up with both the State and with tax records there in Riverside County with our revised and current mailing address: 6514 Langdon Ave, Van Nuys, CA 91406. (Please see attached an attached screen grab of that listing in the State's records.) We receive regular tax statements for parcel #559156005-0 to that address from the County and its taxes have been paid regularly with no break in service.

Remember please that we believed a county representative told us that properties would be conjoined, so we only ever looked for one tax record, and didn't expect to see two parcel numbers on it. There has been no reason for us to think anything is amiss. We thought the parcels were conjoined and that we were paying taxes regularly through our mortgage.

It seems that the County sent missing tax notifications to the old, pre-2017 address but did not confirm the correct Avery-Ault, LLC, address as listed with the County, the State, and on our adjoining tax parcel under the same owning entity. (It is possibly worth noting that the man who bought our previous house in Los Angeles refused to hold or forward mail for us, although we had asked him to do so. We did lodge a forwarding mail notification with the USPS, but that would have expired roughly in July 2017.)

Moreover, we never received notice that the parcel in question was up for sale. As a property adjoining that parcel, I believe it is required by law to give us that opportunity, at the address listed for the that property – which would have gotten to us, as the yearly tax billings do, and at which time both we and the County would have learned that something was amiss.

This is clearly a misunderstanding. It was never our intent to not pay the taxes on that parcel, and in fact we thought we had regularly been doing so. To resolve this issue, we are more than happy to pay any back taxes and fees required. We also understand now that we are obligated to ourselves file the documents conjoining the properties upon the rescinding of this sale, and we are also very happy to do that.

Thank you for your understanding in this matter.

10

RIVERSIDE COUNTY SECURED PROPERTY TAX BILL

For Fiscal Year July 1, 2016 through June 30, 2017

Offices in Riverside, Palm Desert and Temecula

Visit our website: www.countytreasurer.org

IMPORTANT INFORMATION ON REVERSE SIDE

079515

DON KENT, TREASURER
4080 Lemon St (1st Floor) Riverside, California
(P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

Property Data: 559156024-7 1.02 ACRES M/L IN POR LOT 4 BLK D MB 014/ COVE 2

ASSESSMENT NUMBER: 559156024-7

Tax Rate Area	Bill Number
071-304	000350872

Address Owner, JANUARY 1, 2016 AVERY AULT

0 09/22/2016

AVERY AULT
3949 OAKFIELD DR
SHERMAN OAKS CA 91423-4432

All questions about ownership, values or exemptions must be directed to the Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
(See Item #6 on reverse)
NONE

Tax bill requested by	Loan Identification	Multiple Bills

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13		20.30
HEMET UNIFIED SCHOOL	(951) 765-5100	2.51
MT SAN JACINTO JR COLLEGE	(951) 487-3011	.26
PINE COVE COUNTY WTR STDBY	(951) 659-2675®	60.00

THIS IS NOT COVERED IN THE MORTGAGE ESCROW ACCOUNT. ONLY PROPERTY ASSESSMENT # 559156005-0 IS COVERED. SO THIS SHOULD BE PAID. COUNTY CONDOIN

LAND	2,030
STRUCTURES	
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	2,030
EXEMPTIONS	
NET VALUE	2,030
TAX RATE PER $100 VALUE	1.13729
TAXES	$23.08
Special Assessments & Fixed Charges	$60.00
TOTAL AMOUNT (If over $50,000, see Item #1 on reverse)	$83.08

PD #1027 10/14

1	2
$41.54	$41.54
Add 10% penalty after 12/10/2016	Add 10% penalty plus cost after 04/10/2017
$41.54	$41.54

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

Van Nuys CA 91406

9589 0710 5270 3723 3868 47

SANTA CLARITA CA 913
22 JAN 2026 PM 3 L

Retail

UNITED STATES POSTAL SERVICE

92502

RDC 99

RETURN RECEIPT REQUESTED

Riverside County Clerk of the Board of Supervisors
P.O. Box 1147
Riverside CA 92502

RECEIVED RIVERSIDE COUNTY CLERK/BOARD OF SUPERVISORS
2026 JAN 28 AM 11:02

92502-114747

U.S. POSTAGE PAID
FCM LETTER
VAN NUYS, CA 91406
JAN 22, 2026
$10.48
S2324K502630-11

REQUESTED BY AND MAIL TO:
MATTHEW JENNINGS
TREASURER – TAX COLLECTOR
4080 LEMON ST., 4th FL. MAIL STOP 1110
RIVERSIDE, CALIFORNIA 92501

ANNA M NELSON
82074 DUNN DR
INDIO, CA 92203

2025-0191107

06/25/2025 02:41 PM Fee: $ 27.00

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

2					R	A	Exam:	6080	
Page	DA	PCOR	MISC	Long	RFD	1st Pg	Adtl Pg	Cert	CC
SIZE	NCOR	SMF	NCHG	T:		SMF FEE			

071-304 HEMET USD
Doc. Trans. Tax – computed on full value of property conveyed $ 1.10

Matthew Jennings, Tax Collector
Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 2017-2018
And for nonpayment were duly declared to be in default 2018-559156024
Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and ANNA M NELSON, TRUSTEE OF THE ANNA M NELSON REVOCALBLE TRUST DATED JANUARY 20 2016 ("PURCHASER") conveys to the PURCHASER free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real property described herein which the SELLER sold to the PURCHASER at a public auction held on April 30, 2025 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of $848.90.

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 AVERY AULT, described as follows:

Assessor's Parcel Number 559156024

(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
County of Riverside

Executed on
April 30, 2025

By ______________________
Matthew Jennings, Tax Collector

On June 6, 2025, before me, Peter Aldana, Assessor-County Clerk-Recorder, personally appeared Matthew Jennings, 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-County Clerk-Recorder

By: Angeline Rodriguez
Deputy

Seal

 559156024

LEGAL DESCRIPTION

THAT PORTION OF LOT 4 IN BLOCK "D" OF PINE COVE 2, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 14, PAGE 95 AND 96 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 4; THENCE SOUTH 83 DEGREES 09 FEET EAST, 89.21 FEET TO THE SOUTHEAST CORNER OF SAID LOT; THENCE NORTH 02 DEGREES 00 FEET WEST ALONG THE EASTERLY LINE THEREOF, A DISTANCE OF 20 FEET; THENCE SOUTHWESTERLY TO THE POINT OF BEGINNING.

MINH C. TRAN, County Counsel SBN 179932
AARON GETTIS, SBN 256403
MICHAEL THOMAS, SBN 259626
Riverside County Counsel
3960 Orange Street, Ste. 500
Riverside, CA 92501
Telephone: (951) 955-6300
Attorneys for Riverside County Treasurer-Tax Collector

BOARD OF SUPERVISORS

OF THE COUNTY OF RIVERSIDE

In re: PETITION OF AVERY-AULT, LLC TO RESCIND TAX DEED	DECLARATION OF ADELINA ABRIL IN SUPPORT OF PETITION [APN: 559-156-024] 4th District

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

1. The property taxes on the real property described as Assessor's Parcel Number 559-156-024 and located in Idyllwild (the "Subject Property") became delinquent in fiscal year 2018.

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

3. On January 7, 2025, the Board of Supervisors approved the list of tax sale items for Tax Sale 222. The description of Item 1030 on that list, which is the Subject Property, stated that the Subject Property was last assessed to Avery Ault. This is consistent with the assessee name shown in County records at all relevant times.

4. The Treasurer-Tax Collector's staff performed an individual name search in County property records to determine the last known address of Avery Ault for the purpose of notifying the last assessee of the tax sale. However, the last assessee was a business entity actually named Avery-Ault, LLC. Avery-

Ault, LLC owns another property that is adjacent to the Subject Property. Avery-Ault, LLC has maintained a current mailing address for the adjacent property with the County, and Avery-Ault, LLC is current on all property taxes owed on the adjacent property.

5. Due to the spelling difference between the names Avery Ault and Avery-Ault, LLC in County records, the Treasurer-Tax Collector's office did not identify the current mailing address for Avery-Ault, LLC, which was in County records, when it searched County records. Instead, the County mailed the notice of the tax sale to a former mailing address used by the last assessee at the time the last assessee initially acquired the Subject Property.

6. Avery-Ault, LLC subsequently informed the County that it did not receive actual notice of the tax sale and learned of the tax sale only after the tax sale deed to the purchaser at the tax sale was recorded. Both Avery-Ault, LLC and the purchaser at the tax sale have indicated to the Treasurer-Tax Collector that they consent to the rescission of Tax Sale 222, Item 1030.

7. Based on the foregoing, the Treasurer-Tax Collector believes that the Subject Property should not have been sold at the tax sale and recommends that the Board of Supervisors rescind the sale of Item 1030 of Tax Sale 222.

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

Executed this 9th day of January 2026, in Riverside, California.

ADELINA ABRIL
Chief Deputy Treasurer-Tax Collector

MEMORANDUM

RIVERSIDE COUNTY COUNSEL

DATE: June 29, 2026

TO: Matthew Jennings, Treasurer-Tax Collector

FROM: Michael Thomas, Deputy County Counsel MCT

RE: Consent to Rescission of Tax Deed (Sale No. TC 222 Item 1030) with Respect to APN 559-156-024

Dear Mr. Jennings:

This memorandum serves as the consent of the County's legal advisor to the rescission of the tax deed for Item 1030 of Tax Sale 222, relating to Assessor's Parcel Number 559-156-024 pursuant to Section 3731 of the Revenue and Taxation Code. The initial tax deed was recorded with the County Recorder on June 25, 2025, as Document No. 2025-0191107.

This consent is based on the following facts and law:

Avery-Ault, LLC (the "Defaulted Owner") acquired ownership of APN 559-156-024 (the "Property") at a tax sale conducted on April 30, 2025. The Defaulted Owner also owns another property that is adjacent to the Property.

The Defaulted Owner believed that the two parcels were consolidated into a single parcel after the Defaulted Owner purchased the Property. As a result, the Defaulted Owner expected to receive only one property tax bill from the County each year and kept its address of record updated with the County for only the adjacent parcel. However, the two parcels were in fact not consolidated. The County mailed a tax bill to the address of record for each of the two parcels, which were different addresses. Also, County records listed "Avery Ault" as the owner of the Property but "Avery-Ault, LLC" as the owner of the adjacent parcel.

Over the ensuing years, the Defaulted Owner paid the property taxes owed on the adjoining parcel but did not pay the taxes on the Property. The Treasurer-Tax Collector placed the Property on the tax sale list for Tax Sale 222. As part of the tax sale process, the Treasurer-Tax Collector sent notice of the tax sale to the Defaulted Owner in early 2025. The Treasurer-Tax Collector is required by law to "make a reasonable effort to obtain the name and last known mailing address" of the noticed parties. Rev. & Tax. Code § 3701.

In this case, the Treasurer-Tax Collector searched County records for the last known address of the Defaulted Owner. Because the Defaulted Owner's name showed as Avery Ault, the

Treasurer-Tax Collector did not identify the updated mailing address for Avery-Ault, LLC that existed in the County's records. Instead, the Treasurer-Tax Collector used an old address that was provided by Avery-Ault, LLC at the time it acquired the Property.

Both the Revenue and Taxation Code and federal constitutional due process laws require a reasonable effort to put interested parties on notice of an impending tax sale. Section 3701 of the Revenue and Taxation Code, which requires mailed notice to parties of interest of a proposed tax sale, says the tax collector "shall make a reasonable effort to obtain the name and last known mailing address of parties of interest." Similarly, constitutional due process requires "notice, reasonably calculated, under all the circumstances, to apprise the interested parties of the pendency of proceedings which could result in a deprivation of ... property so as to afford ... an opportunity to be heard. [Citations.]" *Banas v. Transamerica Title Ins. Co.* (1982) 133 Cal.App.3d 845, 850.

In the *Banas* case, the owners purchased a home on land that, unbeknownst to them, was divided into two lots. The deed conveyed only one lot. The owners paid all their tax bills with respect to the one lot, and they did not know of the unpaid tax bills for the second lot until the property was sold. The court, when finding in favor of the owners, noted that the owners had no reason to know of the tax delinquency, the owners thought they were paying the taxes on their entire property, and the identity and ownership interest held by the owners was readily ascertainable by the county.

By statute, and except in the case of fraud, a tax deed to a purchaser is conclusive evidence of the regularity of all proceedings from the assessment of property value to the execution of the tax deed. Rev. & Tax. Code § 3711. However, when a tax deed is recorded, and it is determined that the property should not have been sold, the sale may be rescinded by the Board of Supervisors with the written consent of the county legal advisor and the purchaser of the property. Rev. & Tax. Code § 3731.

In this instance, the Tax Collector's staff has reviewed the facts and circumstances surrounding the tax sale of the Property. As a result of its review, and because notice of the tax sale was not sent to the last known address of the Defaulted Owner as shown in County records due to the name of the Defaulted Owner being spelled in different ways in County records, the department determined the Property should not have been sold. Based on that determination, and because the law requires a reasonable effort to give notice to a property owner at the last known mailing address, the County's legal advisor hereby consents to the rescission of the tax deed that was executed and recorded with respect to Item 1030 of Tax Sale 222.

A tax sale rescission must comply with the requirements of subdivisions (a)(1) and (a)(2) of Section 3731 of the Revenue and Taxation Code regarding subsequent transfers or encumbrances for value. The Tax Collector's staff reviewed the title records in a lot book report obtained by them on June 22, 2026, and the report showed that the Property has not been transferred or conveyed by the Purchaser to a bona fide purchaser for value and that the Property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deeds.

Finally, the Tax Collector has received written consent from the purchaser to rescind the tax sale. Because the Tax Collector obtained written consent from the purchaser to rescind the tax sale, the notice and hearing requirements contained in subdivision (b) of Section 3731 of the Revenue and Taxation Code do not apply to this tax sale rescission.

Riverside County – Tax Sale Rescission Agreement

(Rev. & Tax. Code § 3731)

This agreement is between **Riverside County Treasurer-Tax Collector ("County")** and **[Anna M. Nelson, Trustee of the Anna M. Nelson Revocable Trust Dated January 20, 2016] ("Purchaser")** regarding the rescission of a tax sale.

1. Property Information

- **APN:** 559156024
- **Situs Address:** N/A
- **Tax Sale Date:** 5-30-25
- **Assessed Owner:** Avery Ault

2. Reason for Rescission

The County has determined that this property was sold in error and must be rescinded under California Revenue & Taxation Code § 3731.
Both the County and Purchaser agree to cancel the tax sale.

3. Refund to Purchaser

The County will refund the Purchaser the full purchase amount as required by law:

- Purchase price: $850.00

  *Including interest if applicable

4. Effect of Rescission

- The tax sale is canceled as if it never occurred.
- Purchaser agrees the refund is the full and final resolution.
- Purchaser releases Riverside County, its officers, and employees from any claims related to this rescinded sale.
- The County releases Purchaser from any obligations relating to the sale.

5. Signatures

Riverside County Treasurer-Tax Collector
Name: Adelina Abril
Title: Chief Deputy Treasurer-Tax Collector
Signature: [signature]
Date: 1/9/26

Purchaser
Name: Anna M Nelson
Signature: Anna M Nelson
Date: 1-20-2026