



**Auditor-  
Controller/Treasurer-Tax  
Collector  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

ALLEN ISHIDA  
District One

PETE VANDER POEL  
District Two

PHILLIP A. COX  
District Three

J. STEVEN WORTHLEY  
District Four

MIKE ENNIS  
District Five

**AGENDA DATE:** March 5, 2013 Revised

Public Hearing Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Published Notice Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Advertised Published Notice	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

CONTACT PERSON: Hiley Wallis    PHONE: 559.636.5250

**SUBJECT:**                    Rescission of 2012 Tax Sale of Assessor Parcel Number 323-092-016-000

**REQUEST(S):**

That the Board of Supervisors:

1. Determine that the property designated as APN 323-092-016-000 should not have been sold at the Tax Default-Sale conducted on March 19, 2012;
2. Rescind the Tax Sale of APN 323-092-016-000.

**SUMMARY:**

The Assessor's office on December 12, 2012 informed the Tax Collector that there are two deeds for parcel 323-092-016-000, and they have not been processed. Document number 2010-62539 was filed on October 11, 2010, and this deed was not processed by the Assessor's office. Then on August 1, 2011, another deed, 2011-0044451, was filed and never processed changing ownership of the parcel.

Due to a backlog in the Assessor's Mapping Unit, the necessary remapping for this change in ownership was delayed. The new ownership was never reported by the Assessor to the Tax Collector, and the Tax Collector continued to send tax bills to the owner of record reported by the Assessor each year to be Leah J. Mason.

The taxes were not paid after June 30, 2005. In researching the parcels subject to tax sale in 2012, the Tax Collector's consultant advised the Tax Collector that the

**SUBJECT:** Rescission of 2012 Tax Sale of Assessor Parcel Number 323-092-016-000

**DATE:** March 5, 2013

last Assessee was not the current owner. The Tax Collector tried to follow up on this advice, but the file was not in the Assessor's files when reviewing the parcel for tax sale, and no follow up was done after this attempt.

The Tax Collector conducted the online Tax-Default Sale on March 15, 2012 through March 19, 2012. The parcel was sold for unpaid taxes on March 19, 2012 to Clinton and Cathy Johnson.

The parcel should not have been sold at the March 2012 tax sale because it was not owned by Leah J. Mason. It had changed ownership on two occasions. The current owner as of August 1, 2011 is CWB Properties. They did not receive proper notification of the sale or tax delinquency due to deeds not being processed.

Revenue and Taxation Code Section 3731 provides that when it is determined that a "property sold by the Tax Collector should not have been sold, the sale may be rescinded by the Board of Supervisors with the written consent of the county legal adviser and the purchaser of the property or the purchaser's successor in interest (as defined), provided that the property has not been transferred or conveyed to a bona fide purchaser for value, and provided that the property has not become subject to a bona fide encumbrance for value". On January 17, 2013, the Tax Collector's office contacted Mr. Clinton Johnson to inform him of the erroneous sale. The Tax Collector then sent him a certified letter stating we would hold a public hearing unless he consented to the rescission. On January 24, 2013, Mr. Johnson signed the consent agreeing to the rescission, and the Tax Collector's office received this consent in the office on January 29, 2013. (See attached.) Written consent from County Counsel is also attached with this agenda.

**Timeline of Events:**

2005 2006 2007 2008 2009 2010	Taxes not paid on Parcel
11/29/2011	Tax Collector records <u>Notice of Power to Sell Tax-Defaulted Property</u> to sell Parcel
1/17/2012	Email from Harmony informing Tax Collector last Assessee is not the current owner
1/2012	File is not in the Assessor's files when Tax Collector reviews parcels for tax sale
03/15/2012 to 3/19/2012	Online Tax Sale conducted
5/3/2012	Tax Collector records <u>Tax Deed to Purchaser of Tax-Defaulted Property</u> to Clinton W. Johnson and Cathy M. Johnson.

**SUBJECT:** Rescission of 2012 Tax Sale of Assessor Parcel Number 323-092-016-000

**DATE:** March 5, 2013

**FISCAL IMPACT/FINANCING:**

If the sale is rescinded, a refund will be issued to Mr. and Mrs. Johnson for the purchase amount of the property plus interest at the county pool apportioned rate as specified in Revenue and Tax Section 5151 from the date of the purchase of the property.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the economic well-being initiative to promote economic development opportunities, effective growth management and a quality standard of living.

**ADMINISTRATIVE SIGN-OFF:**

---

Hiley Wallis  
Chief Deputy Treasurer-Tax Collector

Cc: Auditor-Controller  
County Counsel  
County Administrative Office (2)

Attachment:

Exhibit "A" – Written consent of County Counsel

Exhibit "B" – Written consent of Purchaser(s) of the Property

# BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF RESCISSION OF 2012 )  
TAX SALE OF ASSESSOR PARCEL ) Resolution No. \_\_\_\_\_  
NUMBER 323-092-016-000 ) Agreement No. \_\_\_\_\_

UPON MOTION OF SUPERVISOR \_\_\_\_\_, SECONDED BY  
SUPERVISOR \_\_\_\_\_, THE FOLLOWING WAS ADOPTED BY THE  
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD \_\_\_\_\_  
\_\_\_\_\_, BY THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST: JEAN M. ROUSSEAU  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

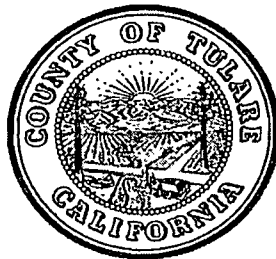
1. Determined that the property designated as APN 323-092-016-000 should not have been sold at the Tax-Default Sale conducted on March 19, 2012.
2. Rescinded the Tax Sale of APN 323-092-016-000.

# EXHIBIT "A"

## TULARE COUNTY COUNSEL

**County Counsel**  
Kathleen Bales-Lange

**Chief Deputies**  
Julia J. Roberts  
John A. Rozum  
Deanne H. Peterson  
Harold W. Wood, Jr.  
Crystal E. Sullivan



**Attorneys**

Carol L. Laird  
Judith D. Chapman  
Kathleen A. Taylor  
Julia C. Langley  
Amy-Marie Costa  
Clinton O. Sims, II  
Nina F. Dong  
Arlene F. Silva  
Barbara B. Grunwald

Carol E. Holding  
Jason G. Chu  
Desiree Y. Serrano  
Abel C. Martinez  
Jennifer L. Mendoza  
Diana L. Perez  
Jennifer Henry  
Kevin Chicas

☒ 2900 W. Burrel, County Civic Center, Visalia, CA 93291  
☐ 11200 Avenue 368, Room 102, Visalia CA 93291

Telephone: (559) 636-4950 Fax: (559) 737-4319  
Telephone: (559) 735-1505 Fax: (559) 713-3240

February 7, 2013

Rita W. Woodard  
Treasurer-Tax Collector  
221 South Mooney Blvd., Room 101-E  
Visalia, California 93291-4593

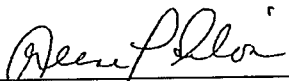
Re: Rescinding Tax Sale on APN 323-092-016-000  
2013111

Dear Ms. Woodard:

Pursuant to Revenue and Taxation Code §3731, there is good cause for the Board of Supervisors to find that the property designated as APN 323-092-016-000 should not have been sold on March 19, 2012 at the 2012 Tax-Default sale.

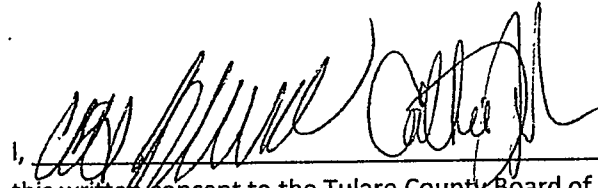
Therefore, as the county legal adviser, County Counsel consents to a rescission under the statute.

Very truly yours,  
KATHLEEN BALES-LANGE  
County Counsel

By   
Arlene F. Silva  
Deputy County Counsel

AFS/2/7/2013/2013111/528257

## EXHIBIT "B"

  
\_\_\_\_\_, Clinton W. and Cathy M Johnson, give  
this written consent to the Tulare County Board of Supervisors to rescind the sale by the Tax Collector of  
property designated as APN 323-092-016-000 on March 19, 2012 on this day 1/24/13.