



## Legislation Details (With Text)

**File #:** 23-0970      **Version:** 1

**Type:** Agenda Item      **Status:** Approved

**File created:** 5/3/2023      **In control:** Board of Supervisors

**On agenda:** 6/6/2023      **Final action:** 6/6/2023

**Title:** HEARING - Treasurer-Tax Collector Department recommending the Board of Supervisors deny a purchaser's request to rescind the tax sale of grazing rights for Assessor's Parcel Number 040-100-021-000.

**FUNDING:** General Fund.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A -Tax Sale Appeal Letter Jason Munson, 2. B - INVEST N FAMILY LLC Sec of State Statement of Information, 3. C - Tax Sale Deed 2022-0046063 recorded 12-8-22, 4. D - Power to Sell Lien 2022-0028770 7-6-22, 5. E - RTC\_3725 & 3731, 6. F - Tax Sale 040-100-021-000 Hearing Notice, 7. G - Munson Authorization as Agent for Invest N Family LLC, 8. H - Assessor's Parcel Map, 9. I - Surveyor Record of Survey 1971, 10. J - Ownership History

Date	Ver.	Action By	Action	Result
6/6/2023	1	Board of Supervisors	Approved	Pass

**HEARING** - Treasurer-Tax Collector Department recommending the Board of Supervisors deny a purchaser's request to rescind the tax sale of grazing rights for Assessor's Parcel Number 040-100-021-000.

**FUNDING:** General Fund.

### DISCUSSION / BACKGROUND

Pursuant to California Revenue and Taxation Code (RTC) Sections 3725 and 3731(b)(1), the Board of Supervisors, after a hearing, may either approve or deny a purchaser's request for rescission of a tax sale.

On July 19, 2022, the Board adopted Resolution 106-2022 granting approval to sell tax-defaulted properties, which included the subject parcel (Legistar 22-1108). On November 1, 2022, the County conducted a sale of tax defaulted properties through the Bid4Assets internet platform. The aforementioned parcel was offered at the auction and, per its legal description, was described as grazing rights only to the property. The County conducted the sale in accordance with the statutory requirements as proscribed in Division 1, Part 6, of the RTC. Invest N Family LLC was the winning bidder, and the tax deed was duly issued by the Tax Collector and recorded on December 8, 2022.

Buyer is requesting to rescind the tax sale and requesting a refund of the purchase price based on buyer's assertions and interpretation of information obtained from the Assessor, Surveyor and Tax Collector Departments, and a neighboring county. The buyer, Invest N Family LLC, is represented by Paulo Rossetto and Jason Munson, as authorized agent for Paulo Rossetto and Invest N Family LLC.

County staff has reviewed the request and supporting documentation provided by the buyer and

conducted a thorough research of County records which are available as public record. It has been determined that the property in question, bordering the El Dorado / Amador County line, is indeed located within El Dorado County.

Included as attachments to this item are: recorded documents relating to the 2022 tax sale, Assessor's Parcel Map, Surveyor's Record of Survey, and ownership history dating back to 1945 demonstrating that the grazing rights are located within the County of El Dorado.

If the Board determines that the tax sale of APN 040-100-021-000 grazing rights should not have been sold based on an invalidity or irregularity of the tax sale proceedings, the Board may approve the rescission request, and a refund will be issued to the purchaser/owner of the property, or a successor in interest, if applicable, for the purchase amount of the property, plus any interest at the County pool apportioned rate as specified in RTC Section 5151, from the date of the purchase.

If the Board decides the tax sale of APN 040-100-021-000 grazing rights should not be rescinded, the purchaser may commence an action in court within one year of the date of the Board's decision pursuant to RTC Section 3725.

### **ALTERNATIVES**

The Board could approve or deny the appeal.

### **PRIOR BOARD ACTION**

July 19, 2022; Legistar 22-1108 - Board adopted Resolution 106-2022 granting approval to sell tax-defaulted properties, which included the subject parcel.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Assessor's Office, Surveyor's Office, County Counsel

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

If the request for refund is approved by the Board, the amount paid as the purchase price (\$5,300) plus interest at the greater of 3% or the County pool apportioned rate from the date of purchase, and associated fees allowed through Bid4Assets, would be reversed from the County collection records and the tax default records reinstated.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

### **STRATEGIC PLAN COMPONENT**

Good Governance

### **CONTACT**

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