



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

**C-27**

For the meeting of: March 7, 2017

Date: February 17, 2017  
To: BOARD OF SUPERVISORS  
From: John Bartholomew, Treasurer-Tax Collector  
Subject: Rescission of Tax Sale: Assessor's Parcel Number 100-011-008-000

### RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached Resolution (Attachment 1) authorizing the Treasurer-Tax Collector to rescind the sale of the property identified by Assessor's Parcel Number 100-011-008-000, which was sold at auction on October 18, 2011 to Daniel Russell; and
2. Direct the Treasurer-Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property (Attachment 2); and
3. Direct the County Clerk Recorder to record the Rescission of Tax Deed without charge; and
4. Direct the Auditor to refund to Mr. Russell the total purchase price of \$18,100.00, along with \$850.43 in property taxes he has paid since purchase, plus interest on those amounts paid at the county pool apportioned rate since purchase, totaling an additional \$775.19. Mr. Russell will also be refunded associated costs related to the tax sale, including \$35.00 paid to Bid4Assets for public auction services and \$20.35 transfer tax cost, for the sum total refund of \$19,780.97.

### SOURCE OF FUNDING:

1. The purchase price of \$18,100.00, plus \$850.43 in property taxes paid to date, will be refunded from the tax loss reserve fund 3010000-7000 (Attachment 3).
2. Interest on the purchase price of \$18,100.00 (\$757.69) and interest on the property tax payments of

Prepared by John Bartholomew *JB*

CAO Approval *Easha Hayes*

#### REVIEW:

Auditor *MBH*

County Counsel *an*

Personnel

Risk Manager

Other

#### TYPE OF ITEM:

- ☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other

#### BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Fennell*  
Seconded by Supervisor *Wilson*  
And unanimously carried by those members present,  
The Board hereby adopts the recommended action  
contained in this report.

#### PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Dated: *Mar 7, 2017*  
Kathy Hayes, Clerk of the Board

Meeting of: \_\_\_\_\_

By: *John Bartholomew*

\$850.43 received after purchase (\$17.51) will be refunded from the tax loss reserve fund 3010000-7000 as interest owed at the county pool apportioned rate per California State Revenue and Taxation Code sections 3731 and 5151 (Attachment 3).

3. \$35.00 paid to Bid4Assets for public auction services will be refunded from fund 1100112-619000.
4. \$20.35 transfer tax cost will be refunded from fund 1100271-109010.

### DISCUSSION:

The Treasurer-Tax Collector (T-TC) sold the 'Cock Robin Island' property identified by Assessor's Parcel Number (APN) 100-011-008-000 on October 18, 2011 to Daniel Russell at public auction. The deed was recorded on March 14, 2012.

- On October 3, 2016, the T-TC received email communication from Mr. Russell requesting the County provide him with clarification regarding the boundaries of the property he purchased at the tax sale. Mr. Russell informed the T-TC that the description of the property did not appear to be accurate and no identifiable parcel could be located based on the current legal description (Attachment 4).

With assistance and historical research provided by the Assessor's Office, it was determined that an erroneous description was attached to the property by the State of California prior to it being transferred to the County in 1963. That description has remained with the property ever since, including at the time Mr. Russell purchased the property in 2011. A corrected description was constructed by the Assessor's Office, but the actual size of the property was determined to be significantly smaller. The State's description originally indicated a parcel size of 54 acres, whereas the corrected description shows a parcel size of 14 acres.

In light of the discrepancy, the T-TC and the Assessor, in consultation with the Humboldt County Counsel's Office, offered Mr. Russell the opportunity to retain the property and obtain a corrected description, or in the alternative, make a request to your Board for a rescission of the tax sale and refund of monies paid to date, plus interest (Attachment 5). Mr. Russell responded "I would like to request that the recommendation be made to the Board to rescind the tax sale and receive a refund." After being informed of the correct interest rate to be applied to the refund, Mr. Russell reconfirmed his request for a recommendation to be made to the Board to rescind the tax sale (Attachment 6).

The T-TC and the Assessor are requesting and recommending a rescission and refund under the particular circumstances presented here. Although Mr. Russell was notified that "all properties are sold as is" at the time of sale with no guarantees or warranties, and although the statute of limitations has expired to initiate any legal action to challenge a tax sale, the T-TC and the Assessor believe that rescission is appropriate given the type of error set forth in the legal description.

Accordingly, your Board may choose to rescind the sale per California State Revenue and Taxation Code section 3731(a)(1) below:

*3731. Rescinding of sale. (a) When a tax deed to a purchaser of property sold by the tax collector pursuant to this part 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 adviser and the purchaser of the property or a successor in interest in the property, except a bona fide purchaser for value, under any of the following circumstances:*

*(1) The property has not been transferred or conveyed by the purchaser at the tax sale to a bona fide purchaser for value.*

The requirements for rescission have been met here. First, the T-TC and the Assessor's Office believe that the property should not have been sold with the erroneous legal description that contained no identifiable parcel. Second, Mr. Russell was, and is, the owner of the property since the time he purchased it at the 2011 auction; therefore it "has not been transferred or conveyed ... for value." Finally, the T-TC has obtained the written consent of both the Humboldt County Counsel's Office and Mr. Russell (Attachment 7). Based on that, the sale could be rescinded should your Board decide that is in the best interest of the County. The rescission would result in a refund to Mr. Russell of \$19,780.97, which represents the purchase price and property taxes paid to date, plus interest at the county pool apportioned rate, and associated costs related to the public auction and transfer tax.

Pertinent to, but not dependent on, this item before your Board is the fact that the Public Works (PW) Department is interested in this property for a bridge replacement project. Therefore, should the sale be rescinded, the property could be repurposed for the public by the County getting ownership through a Chapter 8 Agreement Sale; which is designed to allow eligible taxing agencies or nonprofit organizations the opportunity to purchase tax defaulted property for the purpose of public benefit and / or to offset the tax owed to them by utilizing some other characteristic of the property for financial compensation.

FINANCIAL IMPACT:

Property taxes paid on this parcel from the auction, as well as property taxes paid since the auction, will be changed on the tax operating system by the T-TC Department to correspond with the rescission, and the refund will be transferred from various funds and paid by the Auditor's Department. Interest at the county pool apportioned rate due on any and all funds determined for refunding will be drawn from the general fund.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Not rescinding the tax sale.

ATTACHMENTS:

1. Resolution Rescinding the Tax Sale of APN 100-011-008-000
2. Rescission of Tax Deed to Purchaser of Tax-Defaulted Property
3. Purchase price, taxes paid, and interest calculations
4. Email from Purchaser requesting clarification of boundary description
5. Letter emailed to Purchaser from T-TC and Assessor
6. Emails from Purchaser requesting rescission of tax sale
7. Written consent of rescission by County Counsel and Purchaser

# ATTACHMENT 1

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of March 7, 2017

RESOLUTION NO. 17-22

**RESOLUTION RESCINDING THE TAX SALE OF APN #100-011-008-000**

**WHEREAS**, Assessor's Parcel No. 100-011-008-000 (the "Property") was sold at the Treasurer-Tax Collector's Public Auction Sale #86 held on October 18, 2011; and

**WHEREAS**, the Property was sold to Daniel Russell (the "Purchaser"); and

**WHEREAS**, under Revenue and Taxation Code section 3731, when a tax deed to a purchaser of property sold by the tax collector is recorded and it is later determined that the property should not have been sold, a tax sale may be rescinded by the Board of Supervisors with the written consent of County Counsel and the Purchaser; and

**WHEREAS**, the Treasurer-Tax Collector has determined that the Property should not have been sold; and

**WHEREAS**, the Purchaser and County Counsel have provided written consent to the rescission of the sale; and

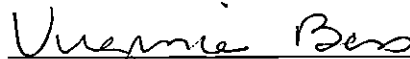
**WHEREAS**, the Property has not been transferred to a bona fide purchaser for value and has not become subject to an encumbrance for value; and

**WHEREAS**, the Treasurer-Tax Collector requests this Board, pursuant to Revenue and Taxation Code section 3731, rescind the tax deed dated January 9, 2012 on Assessor's Parcel No. 100-011-008-000.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference; and
2. The Board of Supervisors determines that Assessor's Parcel No. 100-011-008-000 should not have been sold to the Purchaser at the Treasurer-Tax Collector's Public Auction Sale #86 held on October 18, 2011; and
3. The Board of Supervisors rescinds the tax sale of the Property held on October 18, 2011 pursuant to Revenue and Taxation Code sections 3731 and 5151; and
4. The Board of Supervisors directs the Treasurer-Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property; and
5. The Board of Supervisors directs the County Clerk Recorder to record the Rescission of Tax Deed without charge; and
6. The Board of Supervisors directs the Auditor to refund to the Purchaser the purchase price of the Property and property taxes paid to date, plus interest at the county pool apportioned rate as specified in Revenue and Taxation Code sections 3731 and 5151 from the date of the purchase of the Property upon execution of the applicable rescission, and associated costs related to the public auction and transfer tax.

Dated: March 7, 2017

  
\_\_\_\_\_  
VIRGINIA BASS, Chair  
Humboldt County Board of Supervisors

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of March 7, 2017

**RESOLUTION NO. 17-22**


Adopted on motion by Supervisor Fennell, seconded by Supervisor Wilson, and the following vote:

AYES:	Supervisors	Sundberg, Fennell, Bass, Bohn, Wilson
NAYS:	Supervisors	--
ABSENT:	Supervisors	--
ABSTAIN:	Supervisors	--

STATE OF CALIFORNIA    )  
County of Humboldt     )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.

  
By ANA HARTWELL  
Deputy Clerk of the Board of Supervisors of the  
County of Humboldt, State of California

# ATTACHMENT 2

Return to:  
John Bartholomew  
Tax Collector  
825 5th St.  
Room 125  
Eureka, CA 95501

Exempt pursuant to Government Code 27383

**RESCISSION OF TAX DEED TO PURCHASER OF TAX DEFAULTED PROPERTY**  
**Declared to be tax defaulted for Fiscal Year 1986-1987**

Assessor's Parcel Number 100-011-008-000

Pursuant to Revenue and Taxation Code section 3731, the County Board of Supervisors, with the written consent of the county legal advisor and the purchaser of the property or a successor in interest of the purchaser of the property, may rescind the sale of tax defaulted property if it is determined that the property should not have been sold.

Therefore, said sale for Tax Deed to the Purchaser of Tax Defaulted Property recorded March 14, 2012 under Instrument Number n/a in Volume 2012, Page 6637 of Official Records of said county last assessed to Over Seas Development is hereby rescinded. In accordance with section 3731, upon recordation, this rescission causes said tax deed to be null and void as though never issued and all provisions of law relating to tax-defaulted property shall apply to said property.

The undersigned tax collector and the purchaser of the property or a successor in interest in the property acknowledges that the rescission of the tax deed referred to herein releases any and all interest in and to said property acquired by said tax deed.

This rescission was approved by the County Board of Supervisors and was consented by the county legal advisor, and was executed by the tax collector and the purchaser of the property or a successor in interest in the property.

Executed on:

\_\_\_\_\_  
Daniel Russell, Purchaser

\_\_\_\_\_  
John Bartholomew, Humboldt County Tax Collector

Executed at, Humboldt County this 17<sup>th</sup> day of February 2017

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 Humboldt                )

On February 21, 2017 before me, Shannon R Wilson, personally appeared John Bartholomew who has 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.

\_\_\_\_\_  
*Signature of Notary Public*



# ATTACHMENT 3

# Property Sale Interest Accumulated

Date	Principle	A. Rate	M. Rate	Interest	Balance
Oct-11	18,100.00	0.8500%	0.0708%	-	18,100.00
Nov-11		0.8500%	0.0708%	12.82	18,112.82
Dec-11		0.8500%	0.0708%	12.83	18,125.65
Jan-12		0.7900%	0.0658%	11.93	18,137.58
Feb-12		0.7900%	0.0658%	11.94	18,149.52
Mar-12		0.7900%	0.0658%	11.95	18,161.47
Apr-12		0.8100%	0.0675%	12.26	18,173.73
May-12		0.8100%	0.0675%	12.27	18,186.00
Jun-12		0.8100%	0.0675%	12.28	18,198.27
Jul-12		0.7290%	0.0608%	11.06	18,209.33
Aug-12		0.7290%	0.0608%	11.06	18,220.39
Sep-12		0.7290%	0.0608%	11.07	18,231.46
Oct-12		0.5600%	0.0467%	8.51	18,239.97
Nov-12		0.5600%	0.0467%	8.51	18,248.48
Dec-12		0.5600%	0.0467%	8.52	18,257.00
Jan-13		0.4800%	0.0400%	7.30	18,264.30
Feb-13		0.4800%	0.0400%	7.31	18,271.61
Mar-13		0.4800%	0.0400%	7.31	18,278.91
Apr-13		0.4600%	0.0383%	7.01	18,285.92
May-13		0.4600%	0.0383%	7.01	18,292.93
Jun-13		0.4600%	0.0383%	7.01	18,299.94
Jul-13		0.6700%	0.0558%	10.22	18,310.16
Aug-13		0.6700%	0.0558%	10.22	18,320.38
Sep-13		0.6700%	0.0558%	10.23	18,330.61
Oct-13		0.7000%	0.0583%	10.69	18,341.31
Nov-13		0.7000%	0.0583%	10.70	18,352.00
Dec-13		0.7000%	0.0583%	10.71	18,362.71
Jan-14		0.6000%	0.0500%	9.18	18,371.89
Feb-14		0.6000%	0.0500%	9.19	18,381.08
Mar-14		0.6000%	0.0500%	9.19	18,390.27
Apr-14		0.6700%	0.0558%	10.27	18,400.54
May-14		0.6700%	0.0558%	10.27	18,410.81
Jun-14		0.6700%	0.0558%	10.28	18,421.09
Jul-14		0.7600%	0.0633%	11.67	18,432.75
Aug-14		0.7600%	0.0633%	11.67	18,444.43
Sep-14		0.7600%	0.0633%	11.68	18,456.11
Oct-14		0.6900%	0.0575%	10.61	18,466.72
Nov-14		0.6900%	0.0575%	10.62	18,477.34
Dec-14		0.6900%	0.0575%	10.62	18,487.97
Jan-15		0.8300%	0.0692%	12.79	18,500.75
Feb-15		0.8300%	0.0692%	12.80	18,513.55
Mar-15		0.8300%	0.0692%	12.81	18,526.35
Apr-15		0.7900%	0.0658%	12.20	18,538.55
May-15		0.7900%	0.0658%	12.20	18,550.76
Jun-15		0.7900%	0.0658%	12.21	18,562.97
Jul-15		0.8000%	0.0667%	12.38	18,575.34
Aug-15		0.8000%	0.0667%	12.38	18,587.73
Sep-15		0.8000%	0.0667%	12.39	18,600.12
Oct-15		0.7900%	0.0658%	12.25	18,612.36
Nov-15		0.7900%	0.0658%	12.25	18,624.62
Dec-15		0.7900%	0.0658%	12.26	18,636.88
Jan-16		1.0100%	0.0842%	15.69	18,652.56
Feb-16		1.0100%	0.0842%	15.70	18,668.26
Mar-16		1.0100%	0.0842%	15.71	18,683.98
Apr-16		1.0100%	0.0842%	15.73	18,699.70
May-16		1.0100%	0.0842%	15.74	18,715.44
Jun-16		1.0100%	0.0842%	15.75	18,731.19
Jul-16		1.0100%	0.0842%	15.77	18,746.96
Aug-16		1.0100%	0.0842%	15.78	18,762.74
Sep-16		1.0100%	0.0842%	15.79	18,778.53
Oct-16		1.0100%	0.0842%	15.81	18,794.33
Nov-16		1.0100%	0.0842%	15.82	18,810.15
Dec-16		1.0100%	0.0842%	15.83	18,825.98
Jan-17		1.0100%	0.0842%	15.85	18,841.83
Feb-17		1.0100%	0.0842%	15.86	18,857.69
Total	18,100.00			757.69	18,857.69

Principle: 18,950.43  
Interest: 775.19  
Total: 19,725.62

# Tax Payment Interest Accumulated

Date	Principle	A. Rate	M. Rate	Interest	Balance
Oct-11		0.8500%	0.0708%	-	-
Nov-11		0.8500%	0.0708%	-	-
Dec-11		0.8500%	0.0708%	-	-
Jan-12		0.7900%	0.0658%	-	-
Feb-12		0.7900%	0.0658%	-	-
Mar-12		0.7900%	0.0658%	-	-
Apr-12		0.8100%	0.0675%	-	-
May-12		0.8100%	0.0675%	-	-
Jun-12		0.8100%	0.0675%	-	-
Jul-12		0.7290%	0.0608%	-	-
Aug-12		0.7290%	0.0608%	-	-
Sep-12		0.7290%	0.0608%	-	-
Oct-12	127.06	0.5600%	0.0467%	-	127.06
Nov-12		0.5600%	0.0467%	0.06	127.12
Dec-12		0.5600%	0.0467%	0.06	127.18
Jan-13		0.4800%	0.0400%	0.05	127.23
Feb-13		0.4800%	0.0400%	0.05	127.28
Mar-13		0.4800%	0.0400%	0.05	127.33
Apr-13		0.4600%	0.0383%	0.05	127.38
May-13		0.4600%	0.0383%	0.05	127.43
Jun-13		0.4600%	0.0383%	0.05	127.48
Jul-13		0.6700%	0.0558%	0.07	127.55
Aug-13		0.6700%	0.0558%	0.07	127.62
Sep-13		0.6700%	0.0558%	0.07	127.69
Oct-13	204.24	0.7000%	0.0583%	0.07	332.01
Nov-13		0.7000%	0.0583%	0.19	332.20
Dec-13		0.7000%	0.0583%	0.19	332.39
Jan-14		0.6000%	0.0500%	0.17	332.56
Feb-14		0.6000%	0.0500%	0.17	332.73
Mar-14		0.6000%	0.0500%	0.17	332.89
Apr-14		0.6700%	0.0558%	0.19	333.08
May-14		0.6700%	0.0558%	0.19	333.26
Jun-14		0.6700%	0.0558%	0.19	333.45
Jul-14		0.7600%	0.0633%	0.21	333.66
Aug-14		0.7600%	0.0633%	0.21	333.87
Sep-14		0.7600%	0.0633%	0.21	334.08
Oct-14	205.46	0.6900%	0.0575%	0.19	539.74
Nov-14		0.6900%	0.0575%	0.31	540.05
Dec-14		0.6900%	0.0575%	0.31	540.36
Jan-15		0.8300%	0.0692%	0.37	540.73
Feb-15		0.8300%	0.0692%	0.37	541.10
Mar-15		0.8300%	0.0692%	0.37	541.48
Apr-15		0.7900%	0.0658%	0.36	541.84
May-15		0.7900%	0.0658%	0.36	542.19
Jun-15		0.7900%	0.0658%	0.36	542.55
Jul-15		0.8000%	0.0667%	0.36	542.91
Aug-15		0.8000%	0.0667%	0.36	543.27
Sep-15		0.8000%	0.0667%	0.36	543.64
Oct-15	208.52	0.7900%	0.0658%	0.36	752.51
Nov-15		0.7900%	0.0658%	0.50	753.01
Dec-15		0.7900%	0.0658%	0.50	753.50
Jan-16		1.0100%	0.0842%	0.63	754.14
Feb-16		1.0100%	0.0842%	0.63	754.77
Mar-16		1.0100%	0.0842%	0.64	755.41
Apr-16		1.0100%	0.0842%	0.64	756.04
May-16		1.0100%	0.0842%	0.64	756.68
Jun-16		1.0100%	0.0842%	0.64	757.32
Jul-16		1.0100%	0.0842%	0.64	757.95
Aug-16		1.0100%	0.0842%	0.64	758.59
Sep-16		1.0100%	0.0842%	0.64	759.23
Oct-16	105.15	1.0100%	0.0842%	0.64	865.02
Nov-16		1.0100%	0.0842%	0.73	865.75
Dec-16		1.0100%	0.0842%	0.73	866.48
Jan-17		1.0100%	0.0842%	0.73	867.21
Feb-17		1.0100%	0.0842%	0.73	867.94
Total	850.43			17.51	867.94

# ATTACHMENT 4

~ Received Monday, October 3, 2016 via email to [taxinfo@co.humboldt.ca.us](mailto:taxinfo@co.humboldt.ca.us) ~

Dear Mr. John Bartholomew,

I am emailing in regards to a parcel of land that I purchased from the county back in December, 2011. The parcel is located on *Cock Robin Island* (APN 100-011-008-000).

In brief, my parcel was recently under contract to sell at \$43,500. Unfortunately, this sale fell through given complications with the boundaries. I believe my agent, Sabrina Hancock and Debbie Provolt, at Humboldt Title Land Company, were in contact with your office.

Moreover, after further investigation, I am told that the described boundaries are askew. For example, the parcel is bounded on the west by something that is way to the south of the area and bounded on the south by something that is way north of the area. In other words, it appears that I was sold a property that cannot be described nor located.

Consequently, I am out the \$43,500 from the lost buyer and sale. Sabrina and Debbie, after spending countless hours marketing this property and working on the paperwork for a sale that never materialized given the complications with the boundary, are also left high and dry without any remuneration for their work. How can this matter be resolved?

Please advise,  
Daniel Russell

# ATTACHMENT 5





## COUNTY OF HUMBOLDT

825 FIFTH STREET

EUREKA, CALIFORNIA 95501

PHONE: (707) 445-7236 FAX: (707) 445-6297

January 20, 2017

Sent Via Email Only

Daniel Russell  
danielbrussell@yahoo.com

**RE: APN 100-011-008**

Dear Mr. Russell,

We sincerely appreciate your continued patience as the County of Humboldt ("County") investigates the legal description of the property identified as APN 100-011-008.

After further discussion between the County Assessor's Office and Treasurer-Tax Collector's Office, and after review of all the documents currently available to the County, we are pleased to inform you that we have been able to construct a corrected description of the subject property as follows:

*All that certain real property situated in the County of Humboldt, State of California, described as follows:*

*That portion of the North Half of Section 22, T3N, R2W Humboldt Base & Meridian, bounded and described as follows: On the South by the lands deeded to the State of California via deeds 1993-35659 O.R. recorded 12/16/1993, and 1994-22654 O.R., recorded 08/18/1994, in the Records of Humboldt County, California, on the East & West by the Eel River, and on the North by that property that has been known as Cock Robin Island as per deed to Mary Sullivan in Book 246 of Deeds, Page 200 as recorded in the Recorder's Office of Humboldt County on 7/30/1940 and as shown on Survey 62 as recorded in Book 2A of Surveys, page 36, in the Office of the Recorder of the County of Humboldt.*

As you may recall, at the time the property was auctioned in 2011, the Terms of Sale expressly stated that "[p]rospective purchasers are urged to examine the title, location and desirability of the property available to their own satisfaction prior to the sale. **ALL PROPERTIES ARE SOLD AS IS.** The County makes no guarantee, express or implied, relative to the title, location, acreage or condition of the properties for sale." (emphasis in original.) The Terms of Sale also noted that "[t]he County makes no warranty, either express or implied, relative to the usability, the ground location, or property lines of the properties. The

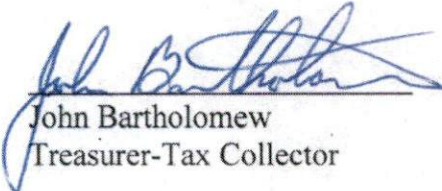



prospective purchaser must determine the exact location, desirability, and usefulness of the properties." In addition, the County cautioned potential buyers that they **"should inspect the property before investing. The burden is on the purchaser to thoroughly research, before the sale, any matters relevant to his or her decision to purchase, rather than on the county, whose sole interest is the recovery of back taxes."** (emphasis in original.)

We do understand, however, that you may have been under the assumption that the original description of the property conveyed a larger parcel area. The corrected description comprises 14 acres. In light of the special circumstances presented here, we are willing to make a recommendation to the County Board of Supervisors ("Board") to rescind the tax sale of APN 100-011-008 and refund to you the amount paid for the property (\$18,100), along with any associated property taxes paid to date (\$850.43), plus interest at 3 %. We cannot guarantee that the Board will approve such a recommendation, particularly given the express caveats and disclaimers set forth in the Terms of Sale and given the expiration of the statute of limitation to initiate any legal action to challenge a tax sale. The rescission process would require us to prepare a report to the Board to support our recommendation, including the written consent of the County's legal advisor and written consent from you. The report must be presented at a public meeting and members of the public would have an opportunity to comment. Please also note that the process for placing the matter for consideration before the Board would take approximately 6-8 weeks.

Please let us know if you prefer to have the description of the property corrected as described above, or alternatively, if you wish to have us make a recommendation to the Board to rescind the tax sale and receive a refund. If you have any questions, please do not hesitate to contact the Assessor's Office by phone at (707) 445-7663 or email to [assessor@co.humboldt.ca.us](mailto:assessor@co.humboldt.ca.us), or the Treasurer-Tax Collector's Office by phone at (707) 476-2450 or email to [taxinfo@co.humboldt.ca.us](mailto:taxinfo@co.humboldt.ca.us).

Very Truly Yours,  
COUNTY OF HUMBOLDT

  
John Bartholomew  
Treasurer-Tax Collector

  
Mari A. Wilson  
Assessor

cc: Howard LaHaie, Deputy Assessor-Administration (via email)  
Sara Beccaria, Administrative Services Officer (via email)  
Joyce Stigter, Deputy County Counsel (via email)  
Anne H. Nguyen, Deputy County Counsel (via email)

# ATTACHMENT 6



-----Original Message-----

From: Daniel Russell [mailto: [REDACTED]]  
Sent: Wednesday, February 08, 2017 4:00 PM  
To: Bartholomew, John  
Subject: RE: Cock Robin Island Sale

Hi John,

While that is a little bit of a setback, I do understand, and would like to continue to move forward with the rescission request.  
I'm pleased to see that a date has been set for early March.

Thanks again,  
Dan

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On Thu, 2/9/17, JBartholomew@co.humboldt.ca.us  
<JBartholomew@co.humboldt.ca.us> wrote:

Subject: RE: Cock Robin Island Sale  
To: [REDACTED]  
Date: Thursday, February 9, 2017, 5:34 AM

Hello Dan,

California Revenue and Taxation Code 3731 is the statute dealing with a rescission of a tax sale and specifies the interest rate to be used for refunds; and that code says refunds are to receive "interest at the county pool apportioned rate".

-----Original Message-----

From: Daniel Russell [mailto: [REDACTED]]  
Sent: Saturday, January 21, 2017 10:47 PM  
To: Bartholomew, John  
Cc: Wilson, Mari; Beccaria, Sara; Stigter, Joyce; Nguyen, Anne; LaHaie, Howard  
Subject: Re: Cock Robin Island Sale

Dear All,

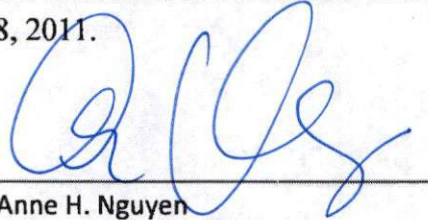
Thank you very much for your attention to this and the detailed response. Given all the factors involved, I would like to request that the recommendation be made to the Board to rescind the tax sale and receive a refund.

Best regards,  
Daniel Russell

# ATTACHMENT 7

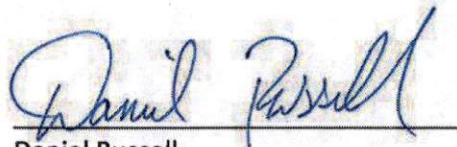
**CONSENT OF COUNTY COUNSEL AND PURCHASER TO RESCISSION  
OF SALE**

The Humboldt County Counsel's Office consents to the rescission of the tax sale of Assessor's Parcel Number 100-011-008-000, sold on October 18, 2011.



Anne H. Nguyen  
Deputy County Counsel

I, Daniel Russell, as purchaser of Assessor's Parcel Number 100-011-008-000, consent to the rescission of the tax sale held on October 18, 2011.



Daniel Russell  
Purchaser