



Contra  
Costa  
County

To: Board of Supervisors  
From: Russell Watts, Treasurer-Tax Collector  
Date: August 18, 2015

Subject: DENY Petition to Rescind the Sale of a Tax-Defaulted Property

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**RECOMMENDATION(S):**

DENY petition to rescind the sale of a tax-defaulted property filed on behalf of Jacqueline Y. Mau and Tien Lung Chen.

**FISCAL IMPACT:**

No negative financial impact on the County.

**BACKGROUND:**

The Tax Collector sold a tax-defaulted property, which is located in the Point Richmond neighborhood of the City of Richmond and identified by Assessor's Parcel Number 558-192-007 (the "Property"), at a public auction in February 2014. The deed for the Property was recorded on March 18, 2014. The Office of the County Counsel received a petition dated March 13, 2015 from an attorney who represents the purchasers of the Property seeking to rescind the sale because the purchasers were not aware that the Property was zoned as permanent open space. The petition also sought to rescind the sale of five other properties, but the purchasers are no longer seeking rescission according to the attorney who submitted the petition on their behalf.

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☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

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Action of Board On: **08/18/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I  
Supervisor  
Candace Andersen, District II  
Supervisor  
Mary N. Piepho, District III  
Supervisor  
Karen Mitchoff, District IV  
Supervisor

ABSENT: Federal D. Glover, District V  
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: August 18, 2015

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Stacey M. Boyd, Deputy

Contact: Brice Bins, (925)  
957-2888

cc:

Revenue and Taxation Code section 3731 authorizes the Board of Supervisors with the consent of County Counsel and the purchaser of a property sold

BACKGROUND: (CONT'D)

at a public tax auction to rescind the sale if it is determined that the property should not have been sold. The purchasers' mistake concerning whether the Property could be developed does not meet the standard for rescission. Due to the absence of facts indicating that the Property should not have been sold, County Counsel has determined the remedy of rescission is unavailable in this matter.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to take the recommended action will hinder the Tax Collector in determining whether to distribute the excess proceeds from the tax sale of the Property.