

EXECUTIVE OFFICE



BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

EDWARD YEN  
EXECUTIVE OFFICER

COUNTY OF LOS ANGELES  
**EXECUTIVE OFFICE**  
BOARD OF SUPERVISORS

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 383  
LOS ANGELES, CALIFORNIA 90012  
(213) 974-1411 • www.bos.lacounty.gov

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BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

32 November 26, 2024

EDWARD YEN  
EXECUTIVE OFFICER

**APPROVE THE RECOMMENDATION OF THE HEARING OFFICER TO NOT RESCIND THE SALE OF TAX-DEFAULTED PARCEL ASSESSOR IDENTIFICATION NUMBER (AIN) 3318-003-048 VACANT LAND AT VAC/VIC AVENUE A/216 STE, HI VISTA, CALIFORNIA 93535 (All Districts) (3 Votes)**

**SUBJECT**

The above-referenced parcel of real property was sold in or around October 2023, by the County Treasurer and Tax Collector (TTC) at the 2023 Public Auction of Tax Defaulted Property. Subsequently, Mr. Ehsan Yaghoubi, the previous owner of the property, petitioned your Board to request that the sale be rescinded.

Pursuant to California Revenue and Taxation (R&T) Code Section 3731, a hearing was conducted on September 19, 2024, before the appointed Hearing Officer.

**IT IS RECOMMENDED THAT THE BOARD:**

1. Approve the recommendation in the attached report from the Hearing Officer to not rescind the sale of AIN 3318-003-048.
2. Instruct the Executive Officer to notify the Assessor and the other parties to the sale that the sale will not be rescinded.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Approving the recommendation of the Hearing Officer in this matter keeps the County in compliance with the relevant sections of the R&T Code and US Code 11 Section 362.

**Implementation of Strategic Plan Goals**

Your Board's approval of the recommendations will further the County's Strategic Plan North Star 3- Realize Tomorrow's Government Today, Focus Area A- Communication & Public, Strategy I.- Customer Service by providing the petitioners seeking to rescind tax sales with an Executive Officer-appointed Hearing Officer and by avoiding unnecessary and potentially costly legal proceedings.

**FISCAL IMPACT/FINANCING**

No Fiscal Impact.

**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

California Revenue and Taxation Code Section 3725 provides for a proceeding based on alleged invalidity or irregularity of any proceedings instituted under the chapters governing sale of tax-defaulted property.

The request referenced in this letter meets the statutory guidelines and accordingly required that the Board of Supervisors conduct, or cause to be conducted through an appointed Hearing Officer, a hearing on the matter.

The hearing having been conducted, and a recommendation from the Hearing Officer received, your Board is now required to accept or reject the recommendation.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

No impact.

The Honorable Board of Supervisors

11/26/2024

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Respectfully submitted,

A handwritten signature in cursive script that reads "Edward Yen".

Edward Yen

Executive Officer

EY:dg

Enclosures

c: Chief Executive Officer  
County Counsel  
Assessor  
Auditor-Controller  
Treasurer & Tax Collector

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October 17, 2024

Edward Yen, Executive Officer  
County of Los Angeles, Board of Supervisors  
500 West Temple Street  
Los Angeles, CA 90012

Dear Mr. Yen:

**Re: HEARING FOR PETITION TO RESCIND AIN 3318-003-048**

The Treasurer & Tax Collector (TTC) has the power to sell nonresidential commercial property that has been delinquent for three or more years and residential property that has been delinquent for five or more years. Pursuant to Revenue and Taxation Code sections 3725 and 3731, the Board of Supervisors may rescind a tax sale only if there is an invalidity or irregularity in the tax sale process.

**Procedural History:**

Assessor's Identification Number (AIN) 3318-003-048 ("Property") was sold on or around October 21, 2023. In February 2024, Ehsan Yaghoubi, (the "Petitioner") submitted a written request to the Board of Supervisors to rescind the sale of AIN 3318-003-048. Pursuant to Revenue and Taxation Code Section 3731(b), a hearing to rescind the sale of the property was set for September 19, 2024.

On September 19, 2024, I served as Hearing Officer as authorized on behalf of the Board of Supervisors for a hearing on the Petition to Rescind Sale of Tax-Defaulted Property. Present at the hearing were as follows:

- 1) Ehsan Yaghoubi, Petitioner,
- 2) Shokoh Yaghoubi, Petitioner's son
- 3) Josh Speiss, Representative for Purchaser of Tax Sale Property
- 4) Michael Hahn, County Counsel for TTC
- 5) Michael McComas, Assistant Operations Chief, TTC
- 6) Nanette Herrera, BOS-Executive Office
- 7) Panik Nazarian, BOS-Executive Office
- 8) Lucia Gonzalez, County Counsel advisor to the Hearing Officer
- 9) Joyce Aiello, County Counsel advisor to the Hearing Officer
- 10) David Miller, County Counsel
- 11) Nichole Alcaraz, Operations Chief, TTC

**Evidence Presented:**

As Hearing Officer, I considered the following evidence:

- Mr. Yaghoubi's Petition to Rescind Sale of Tax-Defaulted Property;
- TTC's Brief in Opposition to the Petition to Rescind, with exhibits;
- Testimony of Mr. Yaghoubi, the Petitioner, and Mr. McComas on behalf of TTC.

**Factual History Based on the Evidence Presented:**

This petition arises out of a tax sale auction held on or around October 21, 2023. At that auction, TTC sold hundreds of parcels of real property that were delinquent in property taxes. One of those properties was the subject property (AIN) 3318-003-048. The property is an unimproved dirt lot consisting of approximately 10.5 acres and located in the high desert. At that sale, the subject property was sold to Cotton Key, LLC for \$7,828.

The petitioner had previously bought the subject property at a Sheriff's sale. When the petitioner acquired the property from the Sheriff's sale there were outstanding delinquent taxes. The petitioner claimed that the Sheriff never informed him of any overdue taxes. The petitioner further claimed that since he paid taxes every year the tax sale was invalid.

TTC produced evidence that proper notice of the tax sale auction was sent to known and potential parties of interest of the property. TTC also provided evidence demonstrating that the notice of the tax sale was received and signed for at the petitioner's Beverly Hills address. The petitioner did not dispute that he had knowledge in advance of the tax sale.

TTC also provided evidence demonstrating that each Annual Property Tax Bill sent to the petitioner contained delinquent tax information. The TTC also supplied copies of eight separate notices sent to the petitioner elaborating on those back taxes owed. TTC followed all statutory requirements and authority to sell the property.

The Petitioner did pay current taxes each year, but failed to pay the delinquent taxes. Furthermore, the petitioner failed to provide a legal basis to rescind the tax sale. The evidence demonstrated that petitioner's claim that the tax sale was invalid was unfounded. The evidence further demonstrated that TTC conducted the sale of the subject property appropriately.

**Recommendation**

The evidence demonstrated that TTC followed all statutory requirements and therefore conducted a proper tax sale. TTC made reasonable efforts to provide all Parties of Interest with notice of the tax delinquency and scheduled tax sale as required by Revenue and Taxation Code section 3701. Petitioner failed to provide a legal basis to rescind the tax sale. Therefore, I recommend the sale of AIN 3318-003-048 remain in place and that the Petitioners' request to rescind the sale be denied.

Edward Yen  
October 17, 2024  
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Please let me know if you have any questions.

Sincerely,

*Don Garcia*

Don Garcia  
Hearing Officer

c: Lucia Gonzalez  
Joyce Aiello