

EXECUTIVE OFFICE



**BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES**

EDWARD YEN
EXECUTIVE OFFICER

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

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March 03, 2026

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**APPROVE THE RECOMMENDATION OF THE HEARING OFFICER TO DENY THE PETITION
AND UPHOLD THE SALE OF TAX-DEFAULTED PARCEL ASSESSOR IDENTIFICATION
NUMBER (AIN) AIN 3271-016-023-PROPERTY ADDRESS 29633 CENTRAL AVENUE, VAL
VERDE, CALIFORNIA 91384
(All Districts) (3 Votes)**

SUBJECT

The above-referenced parcel of real property was sold in or around June 1, 2024, by the County Treasurer and Tax Collector (TTC) at the 2024 Public Auction of Tax Defaulted Property. Subsequently, Mr. Patrick Richardson, the previous owner of the property, petitioned your Board to request that the sale be rescinded.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 December 4, 2025, before the appointed Hearing Officer.

IT IS RECOMMENDED THAT THE BOARD:

1. Approve the recommendation in the attached report from the Hearing Officer assigned by the Office of County Hearing Officer to deny the Petition to Rescind the Sale of Tax-Defaulted Property (Petition) and uphold the sale of AIN 3271-016-023.
2. Instruct the Executive Officer to notify the Assessor and the other parties to the sale that the Petition will be denied and the sale will be upheld.

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 R&T Code sections 3725 and 3731 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. A Hearing Officer assigned by the Office of County Hearing Officer conducted a hearing on the Petition, allowing the parties to present evidence and arguments, and prepared a written recommendation to deny the Petition and uphold the tax sale.

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

3/3/2026

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Respectfully submitted,

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

Edward Yen

Executive Officer

EY:dg

Enclosures

c: Acting Chief Executive Officer
County Counsel
Assessor
Auditor-Controller
Treasurer and Tax Collector
Office of County Hearing Officer (OCHO)



OCHO
Office of County Hearing Officer

January 15, 2026

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

Dear Mr. Yen:

**Re: HEARING ON PETITION TO RESCIND SALE OF TAX DEFAULTED PROPERTY
ASSESSOR'S IDENTIFICATION NUMBER (AIN): 3271-016-023**

The Treasurer and Tax Collector (TTC), Respondent, has the power to sell nonresidential commercial property that has been tax-defaulted for three or more years and residential property that has been tax-defaulted for five or more years. (Rev. & Tax. Code section 3691.) Pursuant to applicable law including Revenue and Taxation Code (R&TC) sections 3725 and 3731, the Board of Supervisors may rescind a tax sale upon a showing of an invalidity or irregularity in the tax sale process.

I served as the authorized Hearing Officer, through the Office of County Hearing Officer (OCHO) on behalf of the Board of Supervisors for the above-referenced Petition to Rescind the Sale of Tax-Defaulted Property (Petition). Based on the evidence and testimony presented at the hearing, my findings and recommendation are set forth below.

Procedural History:

The Petition arises out of a TTC tax sale auction held on or about June 1, 2024. At that auction, TTC sold the property identified as AIN 3271-016-023 (Property), assessed to Patrick Richardson (Petitioner), to Whale Holdings, LLC (Purchaser).

The Property consists of a vacant lot located in an unincorporated area of Castaic, identified as Tract 8672, Lot 122. The Property became tax-defaulted in 2018 due to the owner of record's failure to pay delinquent secured property taxes for more than five years. The Property was initially offered at a TTC public auction tax sale on April 20, 2024, at a minimum bid of \$9,461.00. The Property ultimately sold at public auction on June 1, 2024, for \$4,731.00.

The Petition was filed on January 14, 2025. I convened the hearing on December 4, 2025. The following individuals appeared at the hearing:

1. Joyce M. Aiello, Office of County Hearing Officer, advisor to the Hearing Officer

2. David Michael Miller, Office of County Hearing Officer, advisor to the Hearing Officer
3. Oscar Will, Office of County Hearing Officer
4. Deondria Barajas, Assistant Treasurer and Tax Collector
5. Michael McComas, Assistant Operations Chief, TTC
6. Nicole Alcaraz, Operations Chief, TTC
7. Drew Taylor, Deputy County Counsel for TTC
8. Hilda Garcia, Chief Tax Sale Section, TTC
9. Marta Santos, Supervisor Tax Sale Section, TTC
10. Nicole Alcaraz, Operations Chief, TTC
11. Don Garcia, Board of Supervisors Executive Office
12. Patrick Richardson, Petitioner
13. Patrick Eller, Whale Holdings, LLC, Purchaser

Evidence Presented

As Hearing Officer, I reviewed and considered the following evidence:

Petitioner's Exhibits

- Death Certificate of Kimberly Bigman, 7-26-24 (Ex. 1)
- Los Angeles Superior Court Criminal Search, 12 pages, 3-15-18 (Ex.2)

TTC's Exhibits

- Title Report (Ex. A)
- Grant Deed (Ex. B)
- Official Notices of Auction (Exs.C1 through C3)
- USPS Tracking Records (Exs. D1 through D9)
- Copies of Annual Tax Bills (Exs. E1 through E7)
- Copies of Statement of Prior Year Taxes (Exs. F1 through F3)
- Tax Deed (Ex. G)
- Petition to Rescind Sale of Tax-Defaulted Property (Ex. H).

TTC also submitted a Brief in Opposition to the Petition and Declaration of Michael McComas in Support of Respondent TTC's Opposition to the Petition

Witnesses:

- Patrick Richardson, Petitioner;
- Michael McComas, TTC staff; and
- Patrick Eller of Whale Holdings, LLC, Purchaser.

Factual Background

Petitioner acquired the subject Property by Grant Deed recorded October 22, 2014. The Property became tax-defaulted in 2018 and became subject to the TTC's power to sell to satisfy the defaulted taxes in 2021.

From 2018 through 2024, TTC annually mailed tax bills marked "Prior Delinquency" to the last known addresses of record. A Notice of Power to Sell Tax-Defaulted Property was recorded on the Property on September 16, 2021.

TTC mailed three Statements of Prior Year Taxes, each noting the property was subject to TTC's power to sell to satisfy defaulted taxes, to last known address of 29633 Central Ave., Castaic, CA 91384-4693 on September 5, 2023, November 2, 2023, and August 27, 2024.

On February 21, 2024, TTC sent via certified mail the required Official Notice of Auction to three addresses. United States Postal Service (USPS) tracking records and return receipts confirm delivery of the Official Notices of Auction to the same three addresses:

- 29633 Central Ave, Castaic, CA 91384-4693 (last known mailing);
- "Building Trailer," same address as above; and
- 29628 Central Avenue, Val Verde, CA 91384.

Petitioner's Right to Redemption terminated on April 19, 2024, at 5:00 p.m., as stated in the Official Notice of Auction. The Property was sold at public auction on June 1, 2024, to Whale Holdings, LLC. The Tax Deed was recorded on August 14, 2024.

Petitioner asserts due to extenuating circumstances, including personal hardship, Petitioner was unable to pay Property taxes owed. Petitioner asked that the tax sale be rescinded, and he offered to pay the back-taxes and other costs to recover ownership to the Property from the Purchaser.

TTC contends it complied with all statutory notice, research, and sale requirements. TTC asserted no legal grounds existed, including under Revenue and Taxation Code sections 3725 or 3731, to rescind the sale.

Petitioner's Position and Evidence

Petitioner, Mr. Richardson, testified as to personal hardship including involvement with the criminal justice system resulting in incarceration from 2018 to 2020. His testimony and Petition outlined the significant health issues and death in July 2024 of his partner of 26 years, Ms. Bigman. According to Mr. Richardson's Petition, "She was responsible for taking care of all of my financial affairs, however, I just recently found out that she did not pay the taxes on this property due to her various illnesses.

I spent countless weeks with her in her final moments, and unfortunately, neglected a lot of my obligations."

Petitioner testified the address of record, 29633 Central Avenue, belonged to a neighbor who agreed to Petitioner's use of the address but such arrangement fell through resulting in an inability for Petitioner to receive or access mail sent to that address. Petitioner did not offer any evidence or testimony of his efforts to identify or cure the tax delinquencies prior to the tax auction sale of the Property.

Petitioner requested that the Petition be granted and the tax sale be rescinded.

TTC's Position and Evidence

Mr. McComas of TTC testified as to reasonable efforts made to locate persons of interest and possible contact addresses through procuring information from a title report and a skip tracing tool. He testified as to the process TTC follows and indicated that the same process is used for approximately 1000 properties a year. He asserted that all necessary steps were taken to identify and notify parties of interest, including Petitioner, and that the tax sale of the Property is valid.

TTC provided evidence demonstrating that each Annual Property Tax Bill sent to the Petitioner at the address of record contained information regarding the delinquent tax status of the Property from 2018 to 2024 and no payments on delinquent taxes or current taxes were received prior to the Property being sold at auction.

TTC further produced evidence that notice of the tax sale auction was sent to known parties of interest of the Property identified through TTC's research process. TTC provided evidence demonstrating that the notice was sent to Petitioner's last known address by certified mail as required by statute as well as one other identified address for the Property. United States Postal Service (USPS) tracking records were provided confirming delivery of the notice to the addresses. These USPS tracking records provided TTC with knowledge that the notice of auction was proper.

Purchaser's Position and Evidence

Mr. Ellis of Whale Holdings, LLC, the Purchaser, testified as to his desire for the sale to be upheld and the Petition denied. He testified as to his intention to hold the property, develop it, and improve the neighborhood. He outlined costs he incurred to develop the property.

Discussion and Findings

Revenue and Taxation Code section 3701 requires the tax collector to make reasonable efforts to identify and notice all parties that have an interest in the subject Property of an impending tax sale. Here, the evidence supports such

Edward Yen
January 15, 2026
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reasonable efforts and proper notice. Pursuant to Revenue and Taxation Code, the notices included all statutorily required information, were timely sent by certified mail, with returned receipts, and were supported by USPS delivery records. TTC had a good faith belief that the notices were proper. Petitioner asserts he did not receive the notice sent to his last known address, however, in accordance with Revenue and Taxation Code, the validity of any sale is not affected if a party of interest does not receive mailed notice.

Under Revenue and Taxation Code section 3725, a tax sale may be rescinded only if an invalidity or irregularity in the sale process is shown. Personal hardship, incarceration, illness, or post-sale willingness to pay delinquent taxes do not constitute statutory grounds for rescission. The presumption of validity in Revenue and Taxation Code section 3711 provides that except as against actual fraud, the tax deed duly acknowledged or proved is conclusive evidence of the regularity of all prior proceedings from the assessment of the assessor to the execution of the deed. Here, there is no indication of fraud.

Therefore, I find that TTC complied with all statutory requirements under Revenue and Taxation Code sections 3692 through 3731. No defect, irregularity, or invalidity occurred, and pursuant to Revenue and Taxation Code sections 3711 and 3712, the Purchaser acquired title free and clear of prior interests and encumbrances.

Recommendation

For the reasons above, I recommend the Board of Supervisors deny the Petition and uphold the tax sale of AIN 3271-016-023 pursuant to Revenue and Taxation Code section 3731.

Please let me know if you have any questions.

Sincerely,

Margaret Ambrose
Margaret Ambrose
Hearing Officer

c: Joyce M. Aiello
David Michael Miller