EXECUTIVE OFFICE
EO
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
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September 29, 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) 2169-021-048-PROPERTY ADDRESS 5221 SAN FELICIANO DRIVE, WOODLAND HILLS, CA 91364
(Third District) (3 Votes)

SUBJECT

The above-referenced parcel of real property was sold in or around April 19, 2025, by the County Treasurer and Tax Collector (TTC) at the 2025 Public Auction of Tax Defaulted Property. Subsequently, Mr. Romel Kfoury, the previous owner of the property, petitioned your Board to request that the sale be rescinded.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 August 4, 2026, 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 2169-021-048.

2. Instruct the Executive Officer of the Board 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 your Board 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.

Respectfully submitted,

Edward Yen

Edward Yen
Executive Officer

EY:dg

Enclosures

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

August 19, 2026

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

Dear Mr. Yen:

Re: HEARING ON PETITION TO RESCIND SALE OF TAX-DEFAULTED PROPERTY ASSESSOR'S IDENTIFICATION NUMBER (AIN): 2169-021-048

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. (Revenue and Taxation Code section 3691.) For purposes of this provision, vacant parcels are subject to the three-year tax-default period applicable to non-residential commercial property (Revenue and Taxation Code section 3691(a)(1)(D)). Pursuant to applicable law including Revenue and Taxation Code 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:

This Petition arises out of a TTC tax sale auction held on or about April 19, 2025. At that auction, TTC sold the property identified as AIN 2169-021-048 (Property), assessed to Romel Kfoury (Petitioner) to Fred Behfarin (Purchaser).

The Property consists of a vacant lot with a street address of 5221 San Feliciano Drive, Woodland Hills, CA 91364. The Property became tax-defaulted in 2019 for failure to pay delinquent secured property taxes for 2018 and continued to be in default through 2024. The Property was offered at a TTC public auction tax sale on April 19, 2025, and sold on the same date for $230,200.

The Petition was filed on November 6, 2025. I convened the hearing on August 4, 2026. The following people were present at the hearing:

1. David Michael Miller, Office of County Hearing Officer, advisor to the Hearing Officer
2. Carrie Clarke, Office of County Hearing Officer, advisor to the Hearing Officer
3. Oscar Will, Office of County Hearing Officer
4. Hilda Garcia, TTC
5. Marla Santos, TTC
6. Michael McComas, Assistant Operations Chief, TTC
7. Nicole Alcaraz, Operation Chief, TTC
8. Michael Hahn, County Counsel for TTC
9. Tiffany Walston, County Counsel for TTC
10. Romel Kfoury, Petitioner
11. Nanour Kfoury, Petitioner's Wife
12. Sam Haddad, Petitioner's Representative
13. Kim Nemoy, Office of the County Counsel

Evidence Presented:

As Hearing Officer, I reviewed and considered the following evidence presented at the hearing:
• Petitioner's Petition to Rescind Sale of Tax-Defaulted Property, along with supporting letters and exhibits filed on November 6, 2025;
• Petitioner's Supplemental Position Statement, Declarations, Witness List and Exhibit List (Exhibits A-D);
• Respondent TTC's Opposition to Romel N. Kfoury and Nanour B. Kfoury's Petition to Rescind Sale of Tax-Defaulted Property;
• Declaration of Michael McComas in Support of Respondent TTC's Opposition to Petition;
• Respondent TTC's Witness List;
• Respondent TTC's Exhibit List (Exhibits A–I);
• Testimony of Petitioner Nanour Kfoury;
• Testimony of Petitioner Romel Kfoury;
• Testimony of TTC staff Michael McComas.

Factual Background:

The evidence establishes that:

1. **Ownership and Default**
    a. Petitioner Romel Kfoury acquired the Property by Grant Deed recorded on April 18, 2018.
    b. The Property became tax-defaulted in 2019 and subject to the TTC's power to sale beginning in 2022.
    c. From 2018 through 2024, TTC annually mailed a total of six Notices of Delinquencies to the Petitioner's last known address of record.
    d. From 2019 through 2024, TTC mailed six Statements of Prior Year Taxes to the Petitioner's last known address of record.

2. **Notice of Auction**
    a. On February 24, 2025, TTC sent via certified mail with return receipt the required Official Notice of Auction to seven addresses, including 17991 Alta Drive, Villa Park, California 92861. United States Postal Service (USPS) tracking records and return receipts confirm that delivery of the Official Notices was attempted at the seven addresses associated with Petitioner Romel Kfoury. Regarding 17991 Alta Drive, Villa Park, California 92861, USPS tracking records indicated "Notice Left (No Authorized Recipient Available)" and that the item was subsequently "Unclaimed/Being Returned to Sender."
3. **Sale and Deed**
    a. Petitioner's Right to Redemption terminated on Friday, April 18, 2025.
    b. The Property was sold on April 19, 2025, for $230,200 to Fred Behfarin.
    c. The Tax Deed was recorded on July 5, 2025.
4. **Petitioner's Position**
    a. Petitioner contends that the sale was defective for lack of proper notice and that legal grounds exist to rescind the sale under Revenue and Taxation Code section 3731.
5. **TTC's Position**
    a. TTC contends it complied with all statutory notice, research, and sale requirements, including, but not limited to, Revenue and Taxation Code sections 3701-3704.
    b. TTC asserts no legal ground exists under Revenue and Taxation Code sections 3725 or 3731 to rescind the sale.

<u>Petitioner's Position and Evidence</u>

Petitioner contends, through argument and testimony, that Petitioner never received the Notice of the Auction and the proposed sale of the property. He further contends that TTC failed to make a reasonable effort to obtain the name and last known mailing address of Petitioner and, as a result, failed to provide Petitioner with the required Official Notice of Auction and proposed sale of the property. As a result of TTC's failure to provide proper notice, Petitioner contends the sale was defective for lack of proper notice pursuant to Revenue and Taxation Code section 3701. Petitioner further contends that as a result of the defective notice, the sale of the property is subject to rescission pursuant to Revenue and Taxation Code section 3731. Petitioner contends that from approximately 2016, the 17991 Alta Drive, Villa Park, California 92861 address became his permanent residence; that by at least October 9, 2020, Petitioner's Orange County government license reflected the same Alta Drive address and Petitioner's California Driver's License issued June 3, 2021, reflected the same address.

TTC's Position and Evidence

TTC asserts, through argument and testimony, that all necessary steps were taken to identify and notify parties of interest, including Petitioner, of the Official Notice of Auction and that the tax sale of the Property is valid.

TTC provided evidence demonstrating that from 2018-2024, TTC mailed six Notices of Delinquencies to the Petitioner at his address of record which contained information regarding the delinquent tax status of the Property and from 2019 to 2024 mailed a total of six Statement of Prior Year Taxes (statements) to Petitioner at his address of record. TTC also supplied evidence that the secured property taxes assessed to the Property were delinquent as early as 2019 and no payments on delinquent taxes or current taxes were received prior to the Property being sold at auction on April 19, 2025.

TTC further produced evidence that prior to sending out the Official Notice of Auction, it obtained and reviewed a Title Report on Petitioner's tax-defaulted property, which included instruments and liens recorded against the property and listed information and addresses of any property interests of the owner of record, Petitioner Romel Kfoury. The title report showed that Petitioner was the sole owner of record pursuant to an Interspousal Transfer Deed recorded on April 18, 2018.

Thereafter, TTC contends the Official Notice of Auction was sent to known and potential parties of interest of the Property identified through TTC's research process, including the title search. TTC provided evidence demonstrating that the Official Notice of Auction was sent to the Petitioner by certified mail with return receipt to seven of Petitioner's known or possible addresses identified in the title report, which included the 17991 Alta Drive, Villa Park, California 92861 address. TTC provided evidence of the USPS tracking records showing attempted delivery of the notice to the 17991 Alta Drive, Villa Park, California 92861 address. The USPS tracking records reflected that the notice was left for the Petitioner as "No Authorized Recipient was Available." This USPS tracking record further indicated that the item was "Unclaimed/Being returned to Sender."

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 Property of the impending tax sale of the Property. Here, the evidence supports a finding that TTC made reasonable efforts and provided proper notice.

Pursuant to an Interspousal Transfer Deed recorded on April 18, 2018 (TTC's Exhibit C), Petitioner Romel Kfoury was the sole owner of record of the property, and his mailing address is listed as 2202 Cedar Lane, Tustin, CA 92780. As such, he is the only party of interest.

Beginning in 2018 through 2024, TTC mailed six Notice of Delinquencies to the Petitioner which contained information regarding the delinquent tax status of the Property to his address of record, 2202 Cedar Lane, Tustin, CA 92780 (TTC Exhibit E). Additionally, from 2019 to 2024 TTC mailed a total of six Statement of Prior Year Taxes (statements) to Petitioner at his same listed address of record (TTC Exhibit F). Further, the evidence demonstrates that property taxes assessed to the Property were delinquent as early as 2019 and no payments were ever made on the delinquent taxes or current taxes owing on the property prior to auctioning of the property on April 19, 2025.

Petitioner contends that 17991 Alta Drive, Villa Park, California 92861 became his permanent address beginning in approximately 2016. He also provided evidence of his Orange County Government license issued in 2020 and his California Driver's license issued on June 3, 2021, as further evidence of his address being 17991 Alta Drive, Villa Park, California 92861.

Prior to sending out the Official Notice of Auction, the evidence establishes that TTC conducted research to identify any and all parties of interest in an effort to obtain all possible known addresses of Petitioner. As part of this effort, TTC obtained and reviewed a title report for the property. Based on the results of the title report, the Official Notice of Auction was mailed to seven of Petitioner's known or possible addresses by certified mail with return receipt, including 17991 Alta Drive, Villa Park, California 92861, the address that Petitioner admitted had been his permanent residence since approximately 2016.

The evidence establishes that USPS records confirm delivery of the Official Notice was attempted at all seven addresses, including the Villa Park address. The evidence further establishes that a notice was left at the Villa Park address as "No Authorized Recipient was Available" and the item was eventually marked "Unclaimed/Being returned to Sender."

Under Revenue and Taxation Code section 3701(b), the tax collector is required to "make a reasonable effort to obtain the name and last known mailing address of parties of interest." The evidence established that Respondent TTC met this requirement when it conducted research, including a title check, and obtained and sent certified mail of the Official Notice to seven of Petitioner's known or possible addresses, including the actual admitted address of Petitioner at 17991 Alta Drive, Villa Park, California 92861. Not only did Respondent make a reasonable effort but also identified Petitioner's permanent residential address and attempted service at that address.

Furthermore, the fact that Petitioner did not receive or pick up the Official Notice, even after notice was left at the address, does not invalidate the sale of the property. Revenue and Taxation Code section 3701(c) specifically states, "The validity of any sale under this chapter shall not be affected . . . if a party of interest does not receive the mailed notice." Therefore, Petitioner's lack of actual receipt of the Official Notice does not, by itself, invalidate the tax sale.

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. No such evidence was presented at the hearing. Accordingly, I find there was no invalidity or irregularity in the sale.

Therefore, I find that TTC complied with the applicable statutory requirements under Revenue and Taxation Code sections 3692 through 3731. No defect, irregularity, or invalidity has been established, 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 stated above, I recommend the Board of Supervisors deny the Petition and uphold the tax sale of AIN 2169-021-048 pursuant to Revenue and Taxation Code section 3731.

Please let me know if you have any questions.

Sincerely,

Christopher Keosian
Hearing Officer

c: David Michael Miller