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

MEMBERS OF THE BOARD
HILDA L. SOLIS
HOLLY J. MITCHELL
LINDSEY P. HORVATH
JANICE HAHN
KATHRYN BARGER

December 01, 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) 5338-014-037-PROPERTY ADDRESS 215 CURTIS AVENUE, UNIT 10, ALHAMBRA, CALIFORNIA 91801
(First District) (3 Votes)

SUBJECT

The above-referenced parcel of real property was sold in or around October 18, 2025, by the County Treasurer and Tax Collector (TTC) at the 2025 Public Auction of Tax Defaulted Property. Subsequently, Ms. Irma Nuevo, the previous owner of the property, petitioned your Board to request that the sale be rescinded.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 22, 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 5338-014-037.

2. Instruct the Executive Officer of the Board of Supervisors 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

Executive Officer

EY:dg

Enclosures

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

OCHO
Office of County Hearing Officer

October 22, 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 FOR PETITION TO RESCIND AIN No. 5338-014-037

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 (R&TC) sections 3725 and 3731, the Board of Supervisors may rescind a tax sale only upon a showing of an invalidity or irregularity in the tax sale process. I served as the authorized Hearing Officer on behalf of the Board for the above-referenced Petition to Rescind the Sale of Tax-Defaulted Property (Petition). Based on the evidence presented, my recommendation is set forth below.

Procedural History:

This Petition arises out of a tax sale auction held on or about October 18, 2025, conducted on behalf of the TTC by a private online auction company. At that auction, the TTC sold the property identified as AIN # 5338-014-037 (Property) and assessed to Irma Nuevo (Petitioner) to Sen Sun (Purchaser). The Property consists of a residential unit in a multi-family dwelling in Alhambra, California, and was tax-defaulted for failure to pay delinquent secured property taxes for many years, and TTC had obtained "power to sale" the Property by 2025.

The Petition was filed on February 10, 2026. I convened the hearing on September 22, 2026. The following people were present at the hearing:

1. David Michael Miller, Office of County Hearing Officer, advisor to the Hearing Officer
2. Oscar Will, Office of County Hearing Officer
3. Carrie Clarke, Office of County Hearing Officer
4. Kim Nemoy, Office of the County Counsel
5. David Callahan, Office of the County Counsel
6. Tiffany Walston, County Counsel for TTC
7. Michael McComas, Assistant Operations Chief, TTC
8. Nicole Alcaraz, Lead Operations Chief, TTC
9. Hilda Garcia, Chief, Tax Services, TTC

10. Marla Santos, Tax Services Supervisor, TTC
11. Anahi Rojas, on behalf of Petitioner
12. Sen Sun, Purchaser

Evidence Presented:

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

- Petitioner's Petition to Rescind Sale of Tax-Defaulted Property, along with Petitioner's Exhibits A through D;
- Petitioner's Short Response to Respondent's September 11, 2026 Statement;
- Respondent TTC's Brief in Support to the Petition;
- Declaration of Michael McComas in Support of Respondent TTC's Support to Petition;
- TTC's Exhibits 1 through 8 and Exhibit 9 provided during the hearing;
- Purchaser's Brief and Exhibits 1 through 25;
- Testimony of Petitioner;
- Testimony of TTC staff Michael McComas; and
- Testimony of Purchaser.

Factual Background:

Petitioner acquired the subject Property by deed transfer recorded on February 15, 1994. Due to the tax delinquency, the Property was subject to the power to sale in 2025. The parties do not dispute TTC's right to sell the Property.

On August 29, 2025, TTC mailed the required Official Notice of Auction to Petitioner (Notice) at 130 El Nico Avenue, Pasadena, CA 91107. There is no dispute regarding the validity of the Notice.

According to the Notice, Petitioner's Right to Redemption terminated on Friday, October 17, 2025, at 5:00 p.m. The Notice indicated in multiple locations that the Property would be sold at auction unless the "total amount" of unpaid property taxes were paid before the Right to Redemption deadline. The Property was sold at public auction on October 21, 2025, to Sen Sun. The Tax Deed was recorded on January 9, 2026.

Petitioner asserts due to extenuating circumstances of an administrative failure, where she alleges that TTC verbally represented that the Property would be removed from the tax sale, the Property should not have been sold, and the sale should be rescinded.

TTC supports Petitioner's position.

Purchaser claims there was no irregularity or invalidity in the sale process.

Petitioner's Position and Evidence

Petitioner, through Ms. Rojas, asserts the sale should be rescinded due to the alleged "irregularity" in the sale proceedings. Ms. Rojas testified that following the receipt of the Notice, she called TTC on October 15, 2025 to discuss how the Property can be removed from the tax sale. During the telephone discussion with a person named "Jenny," Ms. Rojas was informed that if she made a substantial payment towards the delinquent tax amount, she would get an extension. During cross-examination, Ms. Rojas admitted, however, the discussion with Jenny mostly concerned a separate property that was also tax delinquent and located in La Cañada and that Jenny did not discuss providing an extension to Ms. Rojas for the subject Property.

Ms. Rojas testified she went to the TTC office on October 15, 2025, and made a payment of $17,182.26 towards the total delinquency amount of $30,182.26. She also provided a written acknowledgment of the payment to TTC as instructed by Jenny during the phone call, which included a proposed payment plan for the remainder of the delinquent amount. TTC provided Ms. Rojas with a document that contained a partial pink background, as provided in her Exhibit D, which appears to be a blank payment stub. Ms. Rojas stated TTC verbally informed her that the Property will be removed from the tax sale. Ms. Rojas testified Ms. Nuevo did not receive any letters or communication from TTC following the October 15, 2025 payment and before receiving the Notice of Auction. Ms. Rojas said she relied on the alleged verbal representation by TTC at their office that the Property would be removed from the tax sale.

Ms. Rojas stated she attempted to make additional payments after the October 15, 2025 payment but the payments were rejected and the amounts were deposited back into her account. No evidence was supported to confirm this by Ms. Rojas or by TTC.

Ms. Rojas testified the property in La Cañada was removed from the tax sale, unlike the Property.

Ms. Rojas further stated Ms. Nuevo's cousin currently resides at the Property and has continued to do so since the sale.

Ms. Rojas does not dispute the validity of the tax deed of the sale to Purchaser, nor does she allege fraud in the proceedings.

TTC's Position and Evidence

TTC supports Petitioner's position that the sale should be rescinded due to an alleged "irregularity" in the proceedings. Mr. McComas of TTC testified that if property owners make substantial payments like the one made by Petitioner, it shows they are making a good faith effort and a commitment towards paying off the full delinquent amount and TTC can postpone the sale and remove it from the sale. Mr. McComas stated that

it is "almost a redemption" when property owners make significant payments and TTC would like to give property owners the opportunity to complete their payments in full. It is a TTC practice to remove such properties from auctions. It was Mr. McComas' position and statement in his declaration that the removal of the Property from the auction was not contingent upon any additional action or condition beyond Ms. Rojas' October 15, 2025 payment.

Mr. McComas, on cross-examination, admitted that there was no recommendation by County Counsel to remove the Property nor was there was an analysis conducted to determine whether the removal of the Property from the sale would be in the best interest of the County as required under R&TC section 3698.8. He testified that Jenny, the employee who spoke with Ms. Rojas on October 15, 2025, over the telephone, and personnel at the TTC office counter, do not have authority to remove the Property from a tax sale. Mr. McComas was not present during either of TTC's interactions with Ms. Rojas and could not confirm whether TTC made the representation that the Property would be removed from a tax sale.

Mr. McComas stated that managers like himself would have authority to remove the Property from the sale. He said when removals are determined, there is no formal analysis. A form titled "Request for Exclusion from Public Auction" is completed and if approved, a manager would check the "Approved" box and sign. The form does not indicate whether County Counsel recommends the removal, nor does it include an area discussing whether it is in the best interest of the County. Ms. McComas testified that generally, if an owner has made a substantial payment, it would be in the best interest of the County to allow owners to resolve their situation. However, in this matter, the form was not completed, and Mr. McComas could not identify any evidence of TTC authorizing the removal of the Property from the sale.

TTC admits it had authority to sell the Property and properly served Petitioner with the Notice. TTC admits the payment of $17,182.26 did not redeem the Property and the payment was not part of an installment plan under R&TC section 4143. Although TTC states it was a partial payment under R&TC section 4143(a), Mr. McComas admitted they did not follow subsection (e) which would have required TTC to inform Petitioner in writing of the provisions of subsection (b) that the partial payment was not deemed a redemption and that it shall not alter either the date upon which the property became tax defaulted or the date the property becomes subject to a power of sale.

TTC did not provide evidence of adopting Ms. Rojas' proposed payment schedule. Mr. McComas stated they received the letter, but it is not TTC's payment schedule. He stated TTC would have rescheduled the sale to give the owner time to make further payments but did not state what payment schedule would have been acceptable for TTC. He could not confirm whether additional payments were made to TTC beyond the $17,182.26.

TTC argued that the irregularity in the proceedings was their inadvertent failure to complete the "Request for Exclusion from Public Auction" form and to remove the Property from the tax sale. TTC claims that despite the R&TC section 3711 establishing a presumption of regularity of the proceedings when a tax deed has been recorded, absent fraud, TTC claims R&TC 3731 allows the rescission of a sale. TTC also relies on the five cases cited in Purchaser's brief. None of the parties allege fraud in the proceedings. TTC was unable to provide legal authority that defines what an "irregularity" is in these proceedings or authority that mandates a rescission of a sale due to an irregularity.

TTC also argued the sale, if not rescinded, would be considered a governmental taking of the Property.

Purchaser's Position and Evidence

It is Purchaser's position that the October 15, 2025 payment did not redeem the Property and because the procedural requirements under R&TC section 3698.8 were not followed, there was no determination to remove the Property from a sale, making the sale valid. Purchaser provided evidence through cross-examination of Mr. McComas, and from his exhibits, that County Counsel did not make the recommendation to remove the property and there was no determination that the removal of the Property from the sale would be in the best interest of the County, as required by the statute.

Purchaser argued R&TC section 3711 created the presumption of regularity of the proceedings once the tax deed was recorded. He contended that TTC and Petitioner have not met their burden of proof to overcome the presumption nor have they shown any irregularity or invalidity of the proceedings.

Purchaser testified Ms. Nuevo's family continues to reside at the Property, and he is not collecting any rent for their use of the Property due to legal requirements that he wait one year before he can do so.

Discussion and Findings

Revenue and Taxation Code section 3711 establishes, absent fraud, as conclusive evidence of regularity of all proceedings when the tax deed is duly acknowledged or proved. Here, the tax deed of the sale was recorded on January 9, 2026. None of the parties dispute the validity of the tax deed nor does any party allege fraud.

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. Neither Petitioner nor TTC showed irregularity or invalidity in the proceedings. Although Petitioner presented testimony that TTC made an alleged verbal representation to her the Property would not be sold at the auction, there was no evidence presented by TTC that occurred in

relation to the Property, nor was there a determination by TTC that the Property should be removed from the tax sale. From the evidence presented, TTC did not follow statutorily required procedures - from the process of accepting partial payment to removing a property from auction. TTC claims a substantial partial payment would be sufficient to remove a property from a sale but they did not provide written notice to the Petitioner that a partial payment does not redeem their property or alter the date the property becomes subject to a power of sale as required by R&TC 4143(e), which creates a question of the validity of TTC's acceptance of a Ms. Rojas' partial payment.

Further, even if the partial payment was properly accepted, TTC did not properly remove the Property from the tax sale. R&TC section 3698.8 requires both a County Counsel recommendation of removal and a determination that the removal is in the best interest of the County. Mr. McComas testified neither the TTC employee "Jenny" nor the staff at the TTC office counter had authority to remove the Property from a sale. A form would have been required to begin the process but here, the completion of the form never occurred, and no process of removal began. There is no evidence County Counsel recommended its removal and there is no evidence a determination was made that the Property's removal would be in the best interest of the County. A verbal promise by a TTC employee does not establish an irregularity or invalidity of the proceedings nor is it grounds for a recission.

Indeed, the remaining facts in this matter are consistent that the sale was valid. Ms. Rojas stated that she received no written documentation or confirmation from TTC following her October 15, 2025 payment and before the Notice was served. She alleged she attempted to make payments, but the payments were rejected. Further, Mr. McComas testified there was no expected payment schedule by TTC. These facts coupled with the undisputed positions by all parties that TTC had the right to sell the Property, that the partial payment, if proper, did not constitute a redemption of the Property, show the sale proceeded with regularity.

TTC argues that the sale should be rescinded pursuant to R&TC section 3731, notwithstanding R&TC section 3711, and argued that the five cases in Purchaser's brief support the recission. In reviewing those cases cited, while they address a purchaser's risks at tax sales and remedies against the government, they do not address the evidentiary presumption of a regularity of sale proceedings of R&TC 3711 or how the circumstances of this matter are grounds for a sale recission.

Finally, TTC argues that the sale constitutes a taking of the Property. However, TTC admitted during the hearing that it had the right to sell the Property due to five or more years of delinquency by Petitioner. Furthermore, TTC mailed Petitioner notice that she could claim any excess proceeds remaining after satisfaction of the taxes owed at the time of sale.

Therefore, I find no defect, irregularity, or invalidity occurred, and under R&TC sections 3711 and 3712, the Purchaser acquired title free and clear.

The tax sale was lawful, and the Petition should be denied.

Recommendation

For the reasons above, I recommend the Board deny the Petition and uphold the tax sale of AIN 5338-014-037 pursuant to R&TC section 3731.

If you have any questions, please contact the Office of County Hearing Officer at ocho@counsel.lacounty.gov.

Sincerely,

Jenny Tam

Jenny Tam
Hearing Officer

c: David Michael Miller
Carrie Clarke