

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

June 9, 2026

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Resolution Rescinding the Tax Sale of Assessor's Parcel Number 0629-161-49-0000 in Flamingo Heights

RECOMMENDATION(S)

Adopt **Resolution No. 2026-95** rescinding the tax sale of Assessor's Parcel Number 0629-161-49-0000 located in Flamingo Heights.

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Assessor's Parcel Number 0629-161-49-0000 (Subject Property) was sold at Tax Sale #373 on August 31, 2023, for \$12,814. Of this amount, \$4,757 was used to satisfy current and delinquent taxes, interest, penalties, and fees; and the remaining \$8,057 was held as excess proceeds. After the tax sale, the purchaser submitted additional tax payments totaling \$781.

Approval of this item will rescind the tax sale, which will result in a refund of the purchase price of \$12,814 and subsequent tax payments of \$781, plus interest calculated at the County Pool apportioned rate as specified in California Revenue and Taxation Code (RTC) section 5151. The \$5,538 (representing \$4,757 in previously distributed taxes and fees plus \$781 in subsequent payments) will be deducted from future tax apportionments to all related taxing entities, including the County General Fund, which will forego its proportionate share. The \$8,057 in excess proceeds will be refunded from the trust account from which it is currently held.

If the Board of Supervisors (Board) does not approve rescinding the tax sale, taxing entities, including the County General Fund, will not be impacted.

BACKGROUND INFORMATION

Pursuant to RTC section 3691, the Tax Collector has the power to sell properties at public auction that have been tax-defaulted for five or more years to return them to active taxpaying status. Property tax dollars are used to fund essential public services, including education, police and fire protection, and social and public health services.

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The Subject Property became eligible for tax sale after five years of unpaid taxes. It was included in Tax Sale #373 and sold on August 31, 2023. The tax deed was recorded on October 25, 2023, conveying ownership to the purchaser, Timothy Young.

The Tax Collector followed all appropriate procedures and requirements to conduct the sale of the Subject Property and made all efforts required to provide notification to the owner prior to the auction, including:

- Publishing parcels subject to Notice of Impending Power to Sell in local newspapers on June 3, 10, and 17, 2022.
- Sending notification of Impending Power to Sell via certified mail to the last known address on June 6, 2022, which was returned as Attempted – Not Known.
- Recording Notice of Power to Sell on February 9, 2023.
- Obtaining Board approval on May 9, 2023 (Item No. 16) for Tax Sale #373.
- Publishing parcels subject to tax sale on the Tax Collector's website.
- Sending notification to Parties of Interest via certified mail to the last known address on July 7, 2023, which was returned as Attempted – Not Known.
- Publishing the Final Notice of Public Internet Auction in local newspapers on July 27, 2023 and August 3 and 10, 2023.

After the sale, the purchaser raised concerns regarding potential access issues affecting the property, including whether the sale may have impacted access to an adjoining parcel that had previously been under common ownership. Subsequent review indicated that alternative access may be available, and no defect has been identified in the conduct of the tax sale, which was carried out in compliance with all applicable legal and procedural requirements. However, the access concerns remain unresolved and continue to create uncertainty surrounding the transaction. The purchaser has formally petitioned for rescission of the sale. Under these circumstances, and with the concurrence of County Counsel, the Auditor-Controller/Treasurer/Tax Collector recommends rescission in the County's best interest to avoid continued dispute, preserve confidence in the tax sale process, and return the property to tax-defaulted status for future disposition, if appropriate, in accordance with applicable law.

Approval of this item will return the property to tax-defaulted status and allow it to be reoffered in a future sale, if it is not redeemed, in accordance with applicable law.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on April 24, 2026; Assessor-Recorder-County Clerk (Ruth Scott, Chief Appraiser, 382-3220) on April 24, 2026; and County Finance and Administration (Garrett Baker, Administrative Analyst, 387-3077) on May 19, 2026.

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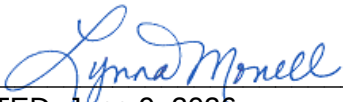
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 9, 2026



cc: File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 06/25/2026