

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

March 25, 2025

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Petition to Rescind Tax Deed of Assessor's Parcel Number 0333-082-17-0000

**RECOMMENDATION(S)**

Adopt **Resolution No. 2025-66** granting the Petition to Rescind Tax Deed of Assessor's Parcel Number 0333-082-17-0000, by Petitioner ADAD, LLC, rescinding the tax deed (Document Number 2024-0148624) recorded on June 27, 2024.

(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 0333-082-17-0000 (Subject Property) was sold at Tax Sale #374 on June 7, 2024, for \$188,307. Of this amount, \$188,257 was used to satisfy current and defaulted taxes, interest, penalties, and costs; and the remaining \$50 was excess proceeds. Subsequent to the tax sale, an additional payment of \$1,078 was also made by the purchaser.

Approval of this item will grant the Petition to Rescind Tax Deed by Petitioner ADAD, LLC, which will result in a refund of the purchase price and subsequent tax payment made (\$189,385), plus interest calculated at the County Pool apportioned rate as specified in California Revenue and Taxation Code (RTC) section 5151. The total \$189,335 used to satisfy taxes and costs will be deducted from future tax apportionments to taxing entities, including the County General Fund. The remaining amount of \$50 will be refunded from the trust account where it currently is being held.

If the Board of Supervisors (Board) does not grant the Petition to Rescind Tax Deed, 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 that have been tax-defaulted for five or more years in an effort to return these properties to active property tax paying status. Property tax dollars are used to fund key public services, including education, police and fire protection, and social and public health services.

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On July 1, 2002, after six years of unpaid taxes, the Tax Collector initiated procedures to sell the Subject Property in accordance with statutory requirements. The property went unsold in 2003 through 2006. In subsequent years, the Subject Property was removed from tax sale until June 2024 when it was sold. Notice of Intent to Sell was sent via certified mail to the following parties of interest identified: Sarve Properties, Inc. (current owner); North Bay at Lake Arrowhead Owner Association; and CNC/Arrowhead Corp.

The Subject Property was sold to Andre Deloje, President of ADAD, LLC, at the June 2024 tax sale for \$188,307, and a subsequent payment of \$1,078 was made by the purchaser for the First Installment taxes due on November 1, 2024. On June 27, 2024, the County conveyed the Subject Property by Tax Deed to ADAD, LLC as a Limited Liability Corporation, under Document Number 2024-0148624. On September 9, 2024, Mr. Deloje as authorized signer conveyed the Subject Property by quitclaim deed to Y2118, LLC and The Investment Firm, under Document Number 2024-0211446.

The Tax Collector relies on the Assessor's records to provide the parcel data on all properties in the County. The property type was listed as a Tax Status 1 (Taxable Assessed by County), and Property Type Condo – Single Family Residential. After receiving the Tax Deed, Mr. Deloje realized the parcel was incorrectly characterized as a condo instead of a timeshare. Upon a thorough review of the Subject Property parcel history, the Assessor's Office confirmed the parcel interest was not properly described and should have been removed from the tax roll due to its minimal value. It should have been listed as a timeshare with a fractional interest in the unit, valued at less than a condominium with whole ownership.

Pursuant to RTC section 3731, the Board may rescind a Tax Sale when it is determined that the property should not have been sold, with the written consent of County Counsel and the purchaser of the property, or a successor in interest in the property, except a bona fide purchaser for value.

On December 16, 2024, a Petition to Rescind Tax Deed was submitted to the Clerk of the Board of Supervisors by Paul R. Allione, Attorney for Petitioner ADAD, LLC, requesting the Board to approve rescission of the Tax Deed and grant restitution of the purchase price to the Petitioner. The petition acknowledges that Y2118, LLC and The Investment Firm are not bona fide purchasers for value. Records have been provided to confirm the parties have an investment relationship with one another and the transfer was not to a bona fide purchaser for value. Y2118, LLC is managed by Andre Deloje. The Investment Firm has submitted a declaration to the Tax Collector consenting to the rescission of the tax sale.

The Tax Collector finds that granting the Petition to Rescind Tax Deed is warranted. County Counsel concurs with this finding.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on February 25, 2025; Assessor (Josie Gonzales, Assessor-Recorder-County Clerk, 382-3208) on February 26, 2025; Finance (Jenny Yang, Administrative Analyst, 387-4884) March 3, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on March 7, 2025.

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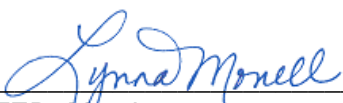
Record of Action of the Board of Supervisors  
San Bernardino County

Public Comment: None

**DEFERRED/APPROVED**

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

Lynna Monell, CLERK OF THE BOARD

BY  \_\_\_\_\_  
DATED: March 25, 2025



cc: File - Auditor-Controller/Treasurer/Tax Collector w/attach  
CCM 03/27/2025