



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

Kenneth Hahn Hall of Administration
225 North Hill Street, Room 130, Los Angeles, California 90012
Telephone: (213) 974-2101 Fax: (213) 626-1812
ttc.lacounty.gov and lacountypropertytax.com

Board of Supervisors
HILDA L. SOLIS
First District
MARK RIDLEY-THOMAS
Second District
SHEILA KUEHL
Third District
JANICE HAHN
Fourth District
KATHRYN BARGER
Fifth District

PROCEDURES FOR FILING A PETITION TO RESCIND A TAX SALE WITH THE COUNTY BOARD OF SUPERVISORS

INTRODUCTION

Pursuant to Revenue and Taxation Code Sections 3725 and 3731, within one year from the execution of the tax collector's deed, anyone may petition the Board of Supervisors (BOS) to rescind the sale of a tax-defaulted property, based on an alleged invalidity or irregularity of any proceeding as long as the purchaser has not transferred title of the property to a bona fide purchaser or the property becomes subject to a bona fide encumbrance.

PROCEDURES

1. The Treasurer and Tax Collector (TTC) must receive a written petition along with supporting documentation or the Petitioner may complete and submit the Petition to Rescind Sale of Tax-Defaulted Property form.
2. The Executive Office of the Board forwards the petition to the TTC for evaluation and investigation.
3. The TTC reviews the petition.
 - a. If the TTC agrees that the sale should be rescinded, the TTC will consult with County Counsel.
 - i. With written consent from County Counsel to rescind the petition, the TTC will contact the purchaser to obtain a voluntary rescission.
 - ii. If the purchaser agrees to rescind, the TTC files a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property with the County Registrar-Recorder/County Clerk and refunds the purchase price paid, plus interest calculated by the Auditor-Controller at the greater of three percent or the County Pooled Apportionment rate.

- iii. The TTC forwards the rescission to the Office of the Assessor to convey title back to the prior owner of record at the time of sale. At that time, the prior owner has the opportunity to redeem the property of all defaulted property taxes, penalties, and sale fees due at the time of sale.
 - b. If the TTC believes that the property should have been sold or if the purchaser refuses to rescind the sale, the TTC will schedule a hearing. The TTC shall send notice of the hearing via certified mail, no less than 45 days prior to the date of the hearing, to the purchaser, the prior owner, and the petitioner (if different), notifying all parties of interest the date, time, and location of the hearing.
4. The Hearing Officer, appointed by the Executive Officer of the Board, requires that the parties submit briefs and evidence ten business days in advance of the hearing to the Hearing Officer.
5. At the hearing, the parties present and discuss briefs, evidence, and make oral arguments as to why the sale should or should not be rescinded.
6. Following the hearing, within 30 days, the Hearing Officer reviews the briefs, evidence, and oral argument of the parties, and makes a written recommendation regarding the rescission petition.
7. Upon receipt of the Hearing Officer's recommendation, within 15 days, the Executive Officer of the Board presents the recommendation for the BOS' consideration on a regularly scheduled Board agenda.
8. At the meeting, the BOS determines whether to approve or deny the Hearing Officer's recommendation to uphold or rescind the sale.
9. Within a year from the date of the BOS' decision, the petitioner may commence an action in court to challenge the Board's decision.

LINK TO BOARD LETTER