



**Don Kent  
Treasurer-Tax Collector**

**COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
NOTICE**

**PROCEDURAL INFORMATION FOR TAXSALE  
DATED:  
OCTOBER 24, 2013 – OCTOBER 29, 2013**

**BE SURE THAT YOU READ ALL OF THE  
INFORMATION SHOWN TO INSURE THAT YOU  
CLEARLY UNDERSTAND THE PROCESS AND  
YOUR RESPONSIBILITIES AND REQUIREMENTS  
AS A PROSPECTIVE PURCHASER.**



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**DISCLAIMERS**

**All Sales are final. There are absolutely no refunds.**

**All bidders must be at least 18 years of age.**

**Research and Inspect Thoroughly Before You Bid.**

Prospective purchasers are urged to examine the title, location and desirability of the properties available to their own satisfaction prior to the sale.

**Properties are sold "AS IS."**

**CAUTION - INVESTIGATE BEFORE YOU BID:**

The sale of these properties should not, in any way, be equated to real estate sales by licensed salespeople, brokers or realtors. The County of Riverside makes no guarantee, expressed or implied, relative to the title, location or condition of the properties for sale.

Delinquent property taxes will be paid from the proceeds of the sale, as they are included in the minimum bid. The current 2013/2014 taxes which are due December 10, 2013 and April 10, 2014 **are not** included in the minimum bid.

A California documentary transfer tax will be added to, and collected with the purchase price. The amount of this tax is calculated at the rate of \$.55 for each \$500.00, or fractional part thereof. Additionally, the City of Riverside has enacted the Real Property Transfer Tax Ordinance and charges an additional tax of \$.55 for each \$500.00 or fractional part thereof.

Prospective purchasers are advised that some liens, bonds or other assessments which are levied by agencies or offices other than the Treasurer-Tax Collector may still be outstanding after the tax sale.

The Riverside County Treasurer-Tax Collector requires that anyone wishing to participate as a bidder at a scheduled tax sale be registered to bid. Registration requirements vary from sale to sale and are announced approximately six to eight weeks prior to a scheduled sale.



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### **Please Note:**

The County of Riverside is not liable for the failure of any device that is not owned, operated, and managed by the state or county, that prevents a person from participation in any sale. "Device" includes, but is not limited to, computer hardware, a computer network, a computer software application, and a computer Web site. The County of Riverside assumes no liability for any other possible liens, encumbrances or easements recorded or not recorded.

### **California Revenue & Taxation Code**

3692.3. (a) All property sold under this chapter is offered and sold as is.

(b) The state, the county, and an employee of these entities acting in the employee's official capacity in preparing, conducting, and executing a sale of property under this chapter, are not liable for any of the following:

(1) Known or unknown conditions of this property, including, but not limited to, errors in the assessor's records pertaining to improvement of the property.

(2) The failure of a device that is not owned, operated, and managed by the state or county, that prevents a person from participating in any sale under this chapter. For purposes of this paragraph, "device" includes, but is not limited to, computer hardware, a computer network, a computer software application, and a computer Web site.

Please check the Riverside County Treasurer-Tax Collector's website at [www.countytreasurer.org](http://www.countytreasurer.org) for any updates or changes.



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**TERMS OF SALE – TC 198  
RIVERSIDE COUNTY TAX COLLECTOR**

**ALL POTENTIAL BIDDERS ARE REQUIRED TO READ AND UNDERSTAND THESE TERMS**

- I. **DATES OF SALE:** The auction will begin at 8:00 am PT (11:00 am ET) on October 24, 2013 and the auction will close at the time shown on each auction item on October 29, 2013. Please check the Treasurer-Tax Collector's website for more specific information. Once the bidding period closes, no additional bid can be made. **NOTE:** California is in the Pacific Standard Time Zone.
- II. **PURPOSE OF SALE:** The purpose of this tax sale is to collect unpaid property taxes and convey title to the purchaser. These properties are subject to the Tax Collector's power to sell because of a default in the payment of property taxes. Tax-defaulted properties subject to the Tax Collector's power to sell may be purchased from the Riverside County Treasurer-Tax Collector at Public Auction. The Riverside County Treasurer-Tax Collector does not offer tax lien certificates or make over the counter sales.
- III. **CONDUCT OF SALE:** This tax sale shall be conducted online by an independent contractor at its website, [www.Bid4Assets.com/Riverside](http://www.Bid4Assets.com/Riverside). This contractor is solely responsible for conducting this tax sale on behalf of the County and its Tax Collector. The County, its constituent departments, and its Tax Collector shall not be responsible or otherwise liable for any error, omission, equipment failure, mistake, or other fault or defect occurring during the conduct of this tax sale.

**Should it become necessary to postpone the tax sale, the Tax Collector may postpone the Tax Sale within seven days from the original fixed date. The Tax Collector will announce the postponement at the time and place originally fixed for the internet auction.**



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- IV. **NOTICE TO PARTIES CONCERNING REDEMPTION:** The right of redemption for properties offered for this tax sale shall terminate at 5:00p.m., Pacific Time, on Wednesday, October 23, 2013, the last day prior to the date of the sale. There is no extended right of redemption in the State of California, as does exist in some other states.

Each remittance sent by mail for redemption of tax-defaulted property shall be made by a cashier's check. All cashier's checks shall be made payable to the Riverside County Treasurer-Tax Collector. All cash remittance shall be delivered in person to the Tax Collector's Riverside location only located at 4080 Lemon St, 4<sup>th</sup> Floor, Riverside CA 92501. All remittances shall be received by the Tax Collector no later than the termination deadline given above.

To all persons seeking to redeem any tax-defaulted property: TAKE NOTICE THAT:

Redemption merely pays the amount of the property taxes then due and owing on the defaulted property at the time of redemption. **Redemption does not cause a change in legal title to the property so redeemed.** Please consult an attorney for further information and legal advice concerning redemption.

A list of the parcels either redeemed or removed from the sale will be posted on our website **WWW.COUNTYTREASURER.ORG**. This list will be updated on a weekly basis.

- V. **NOTICE TO BIDDERS:** The asset information is being updated daily and will not be finalized until the day of the sale. Please check materials presented for updates. Please read all due diligence and disclaimer information provided. The descriptions provided are based on the Official Records of the County Recorder's Office and are presumed to be correct. The property to be sold may be approximately located from maps provided on each auction item on Bid4Assets.com/Riverside.

**ALL PROPERTIES ARE SOLD "AS IS"**. Therefore, each bidder shall alone bear the duty of due diligence to inspect the properties offered for this tax sale and investigate all title matters; judgment, nuisance abatement, tax, or other liens; encumbrances; easements; covenants; restrictions; servitudes; boundaries; the existence, condition, and legal status of all improvements and appurtenances; compliance with all applicable zoning ordinances; building and other codes; permit requirements; notices of violation; other recorded notices; bankruptcy proceedings; and all other conditions affecting these properties.



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The County makes no guarantee or warranty, either expressed or implied, relative to the usability, the ground location, or property lines of the properties. The prospective purchaser must determine the exact location, desirability, and usefulness of the properties. **The County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded.**

The sale of these properties should not, in any way, be equated to real estate sales by licensed salesmen, brokers or realtors. The County Tax Collector cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits, or zoning ordinances. **You should inspect the property before investing. The burden is on the purchaser to thoroughly research, before the sale, any matters relevant to his or her decision to purchase, rather than on the county, whose sole interest is the recovery of back taxes.**

The following information is furnished to the prospective bidder **WITHOUT WARRANTY** and is for the convenience and guidance in locating all parcels. All items and descriptions listed are believed to be correct. However, the Tax Collector shall not be held responsible for typographical errors.

Notice of Contaminated/Possible Contaminated Properties: When we become aware of properties on our sales list that are known or suspected to be contaminated, we will identify these properties and the lead Agency's name and address where all available information may be reviewed. **DO NOT** bid on these properties unless you understand the issues related to contaminated properties. Prior to bidding, you should contact your attorney regarding the possible purchase of contaminated properties.

Properties that are subject to sale at public auction for non-payment of property taxes must be offered for sale within four years of the time the property becomes subject to the Tax Collector's power to sell. The Tax Collector is responsible for the administration of these sales. The purpose of the tax sale is to collect the unpaid taxes and to convey the tax-defaulted property to a responsible owner. These properties are subject to the Tax Collector's power to sell because of defaulted taxes. The Tax Collector's sole interest in the sale of these properties through tax sale is the recovery of unpaid property taxes as directed or permitted by law.



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**VI. BIDDING INSTRUCTIONS:** Before bidding on any property, you must follow the instructions at [www.Bid4Assets.com/Riverside](http://www.Bid4Assets.com/Riverside) to register as a bidder. A single refundable deposit of \$500.00 (plus a \$35 processing fee) will be required to bid on the parcels offered for sale by the County. **Bid deposits must be in the form of a wire transfer or cashier's check and must be in the custody of Bid4Assets no later than Monday, October 21, 2013.** Please make your deposit well in advance of the auction in order to ensure your eligibility to bid. The deposit for successful bidders will be credited towards their purchase(s). Please contact Bid4Assets directly for instructions and questions pertaining to bid deposits.

The deposit and fee payment shall be accepted by wire transfer or mailing of certified or cashier's check, made payable to Bid4Assets, Inc. Escrow Account FBO Riverside County, to Bid4Assets at 8757 Georgia Avenue, Suite 520 Silver Springs, MD 20910. You must reference your User# and Auction ID for proper application.

Bidding will be in increments of \$100.00. Higher increments are acceptable should the bidders wish to expedite the sale. For bidders that do not have internet access they can contact Bid4Assets to obtain an Offline Bidding Form by calling 877-427-7387.

Unless otherwise noted, payment in full is due to Bid4assets by Friday, November 1, 2013. Acceptable form of payment is by wire transfer or cashier's check, ***no personal checks or credit card payments will be accepted.*** There is a \$35.00 payment processing fee for each item purchased. Payments in excess of the total purchase price will be refunded by mail within 30 days. To ensure that a cashier's check payment is received timely, Express Mail, UPS and Federal Express are suggested as reliable delivery services. If payment policy is not adhered to, the successful bidder may be banned from future sales. If you have any questions about making the payment please contact the Riverside County Treasurer-Tax Collector's Tax Sale Operations unit at 951-955-3827.

Successful bidders will be required to submit their deed information to Bid4Assets indicating how they want their new property to be conveyed. **The deed slip information must be completed and submitted to Bid4Assets within 48 hours of the close of the auction.** Tax deeds to purchasers will be recorded within 60 days from the close of the auction. This deed conveys all right, title, and interest to the property in accordance with the provisions of Revenue and Taxation Code Section 3712. The successful bidder may take possession of a property after the tax deed to the purchaser has been recorded.



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**Your bid is an irrevocable offer to purchase the asset.** Winning bidders who do not perform on all auctions won will forfeit their deposit to the County.

No bid will be accepted for less than the minimum price as defined by Section 3698.5 of the Revenue and Taxation Code. State law dictates that the minimum bid for property offered at a public auction tax sale be an amount not less than the total amount necessary to redeem the tax default, plus cost. Except, pursuant to Section 3698.5c of the aforesaid code, when property or property interests have been offered at least once and no acceptable bids were received, the Tax Collector may set a minimum bid which is derived differently from the properties being offered the first time at the same or subsequent sale.

Only a successful bidder has the opportunity to purchase County assets. If the successful bidder defaults, under California State Law, the County cannot resort to second highest bidder, and will be required to take appropriate legal action against the bidder who defaults. **Failure on the part of the successful bidder to consummate the sale within the specified time shall result in the forfeiture of the deposit made and all rights that the purchaser may have had with respect to the property. In addition, the bidder will be banned from future sales for 5 years.**

A California documentary transfer tax will be added to, and collected with the purchase price. The amount of this tax is calculated at the rate of \$.55 for each \$500.00, or fractional part thereof. Additionally, the City of Riverside has enacted the Real Property Transfer Tax Ordinance and charges an additional tax of \$.55 for each \$500.00 or fractional part thereof.

**VII. NO AUCTION SALE REFUNDS:** There shall be no refund of any purchase price, or any portion thereof, and no refund of the payment of the documentary transfer tax paid for a property sold at auction during this tax sale due to a bidder's or purchaser's error, remorse, or failure to exercise due diligence.

**VIII. BIDDER'S ACKNOWLEDGEMENT OF AND AGREEMENT TO TERMS AND CONDITIONS:** Each bidder participating in this tax sale shall be deemed to have read, acknowledged, and agreed to be bound by the Terms and Conditions for this Taxsale as herein stated upon payment of the bid deposit and fee.





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**IX. CONTACT INFORMATION FOR OTHER COUNTY DEPARTMENTS:**

**ASSESSOR**

4080 Lemon Street, 1st Floor  
P.O. Box 12004  
Riverside, CA 92502-2204  
(951) 955-6200

**COUNTY CLERK-RECORDER**

2720 and 2724 Gateway Drive  
P.O. Box 751  
Riverside, CA 92502-0751  
(951) 486-7000  
[www.asrclkrec.com](http://www.asrclkrec.com)

**PLANNING DEPARTMENT**

Riverside Office  
4080 Lemon Street, 2nd Floor  
Riverside, CA 92502  
(951) 955-3200

Palm Desert Office  
38686 El Cerrito Road  
Palm Desert, CA 92211  
(760) 863-8267

**TRANSPORTATION AND LAND  
MANAGEMENT AGENCY**

Riverside Office  
4080 Lemon Street, 2nd Floor  
P.O. Box 1629  
Riverside, CA 92502  
(951) 955-1800

Palm Desert Office  
38686 El Cerrito Road  
Palm Desert, CA 92211  
(760) 863-8267

**ALL SALES ARE FINAL.**

**THERE ARE ABSOLUTELY NO REFUNDS.**

**RULES ARE SUBJECT TO MODIFICATION BETWEEN NOW AND  
COMMENCEMENT OF THE SALE.**



## **Don Kent Treasurer-Tax Collector**

BELOW ARE ANSWERS TO QUESTIONS MOST FREQUENTLY ASKED CONCERNING OUR AUCTION TAX SALE OF TAX-DEFAULTED REAL PROPERTIES:

**Q. How can I obtain a list of properties to be offered at the next tax sale?**

A. A list of the properties will be published three (3) times in the Press-Enterprise, Desert Sun, and Palo Verde Valley Times prior to the sale. Once the tax sale book becomes available, it can be purchased over the counter for \$25.00 or for \$30.00 if mailed. All information in the book except for the last assessee(s) name(s) can also be obtained on the Internet. Please refer to our website [www.countytreasurer.org](http://www.countytreasurer.org) for updated information.

**Q. What if I do not have a computer with internet access?**

A. Almost all public libraries have computers available with internet access. Call your local library for further information regarding computer availability.

**Q. Can I obtain a property available at the internet auction tax sale by paying the delinquent taxes thereon prior to the tentative tax sale date?**

A. No, legal title to tax-defaulted property subject to Power of Sale can be obtained through the Treasurer-Tax Collector only by being the successful bidder at the tax sale.

**Q. How do I find or "see" a property I'd like to bid on at the tax sale?**

A. Vacant ("unimproved") land (which accounts for most property offered at our tax sales) usually has no address and therefore its approximate geographic location can be determined through the use of the County Assessor plat maps, The Riverside County Land Information System or perhaps a Thomas Map Book. The Assessor's plat maps are available on their website [www.asrclkrec.com](http://www.asrclkrec.com) or at 4080 Lemon St., 1<sup>st</sup> Fl., Riverside, CA 92501. The Riverside County Land Information System is available on the Transportation & Land Management Agency website <http://www3.tlma.co.riverside.ca.us/pa/rclis/index.html>. Exact boundary lines of a property can be determined only by a survey of the property initiated at the purchaser's expense. "Improved" properties frequently (but not always) will bear a "situs" (street) address, making it quite simple to assess the location. A "situs" (street) address does not mean that there are improvements on the property or that these improvements are on the sale.

**Q. Do all properties with an address have a home on them?**

A. No, an address does not mean there is or was a structure on the property.



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**Q. How can I pay for a property through Bid4Assets?**

- A. Payment must be made in Wire Transfer, Certified Checks or Cashier's Checks. PERSONAL CHECKS, MONEY ORDERS OR TRAVELER'S CHECKS **ARE NOT** ACCEPTED.

**Q. What are the conditions of payment for property at the tax sale?**

- A. Payment in full of the amount bid, a \$35.00 processing fee and the documentary stamp tax prescribed by County Ordinance #516, is required to be paid within 72 hours of the sale closing. **If full payment is not made within this time frame, the deposit amount will be forfeited to the Treasurer-Tax Collector.**

**Q. Do liens or encumbrances on tax sale properties follow to the new owner through a tax sale property purchase?**

- A. Chapter 7, Section 3712 of the California Revenue and Taxation Code is quite specific in answering the above question. It is quoted verbatim, as follows:

**3712. Title conveyed.** The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, **except:**

- (a) Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of sale.
- (b) The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under this chapter.
- (c) Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
- (d) Easements of any kind, including prescriptive, constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property, and restrictions of record.
- (e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
- (f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 [commencing with Section 8500] of the Streets and Highways Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.
- (g) Any Federal Internal Revenue Service liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
- (h) Unpaid special taxes under the Mello Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Section 53356.1 of the Government Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code.



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- Q. How can I find out about liens for Improvement Bonds, which would not be eliminated by the sale?**
- A. The presence of 1911 Act, 1915 Act, Special Assessment District Bonds, and Community Facility District Bonds (CFD) would be revealed by a title search which is recommended prior to bidding on property. Information about the liens may be obtained from the City, County or Special District Office in which the property is located. Some of these districts may offer special payment plans; however, you will want to contact them directly for more information regarding these payment plans.
- Q. How can I determine what use I can make of a tax sale property before I purchase it?**
- A. The Zoning Department of any City in which a property lies or the Planning Section of the County Department of Transportation and Land Management Agency for an unincorporated area parcel (example: not lying within a City boundary) should be consulted by a prospective purchaser regarding the specific use of the parcel. The County Recorder's records should be consulted for any recorded easements on a property, if any.
- Q. How soon can I take possession of a property after my purchase at the tax sale?**
- A. The successful bidder may take possession of a property after the Tax Deed to Purchaser has been recorded.
- Q. How is the minimum bid on a tax sale property determined?**
- A. State law dictates that the minimum bid for property offered at a public auction tax sale be an amount not less than the total amount necessary to redeem the tax default, plus cost. Except, pursuant to Section 3698.5(c) of the California Revenue and Taxation Code, when property or property interests have been offered at a previous sale and no acceptable bids were received, the Tax Collector may offer that property or property interest at a minimum bid that is less than the amount of the tax default, plus cost.
- Q. Is a tax sale publicly advertised?**
- A. Yes, State law dictates that the event of a tax sale must be published three (3) times in successive seven (7) day intervals before the tax sale date in a newspaper or newspapers of general circulation within Riverside County. All parcels are advertised in the Press-Enterprise, Desert Sun and Palo Verde Valley Times, the first publication date being not less than twenty-one (21) days prior to the date of the sale.



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- Q. When does the right of redemption on a tax-defaulted parcel subject to the Power to Sell cease?**
- A. The right of redemption on a tax-defaulted parcel subject to the Tax Collector's Power to Sell ceases at the close of business on the last business day prior to the date of the sale (example: at 5:00 P.M. on October 23, 2013.) Unlike some other states, there is no extended right of redemption in the State of California.
- Q. How soon may I begin improvement of the property after my purchase?**
- A. There is a one (1) year period of time, after the date the Tax Deed is executed that a proceeding based on alleged invalidity or irregularity can be commenced, pursuant to Section 3725 of the California Revenue and Taxation Code.
- Q. If there is a Mobile Home on the parcel being sold, am I bidding on the Mobile Home also?**
- A. Unless the mobile home has a permanent foundation, you are bidding only on the land. Mobile homes are considered personal property unless they have a permanent foundation.
- Q. What happens to the properties that do not sell at the auction? Can tax sale properties be purchased directly from the County?**
- A. If no acceptable bids are received for a property, it will be offered again at intervals of no more than six (6) years until the property is sold, pursuant to Section 3692 of the California Revenue and Taxation Code. Legal title to tax-defaulted property subject to Power of Sale can be obtained through the Treasurer-Tax Collector only by being the successful bidder at the tax sale. Additionally, pursuant to Section 3698.5(c) of said code, the Tax Collector may re-offer the property at any time for a minimum bid that is set at the discretion of the Tax Collector and approved by the County Board of Supervisors.
- Q. Are the current taxes included in the purchase price?**
- A. The current 2013/2014 taxes which are due December 10, 2013 and April 10, 2014 are not included in the minimum bid.

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Riverside County  
State of California**



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**TAX RATE AREA NUMBERS (TRA) AND LOCATIONS FOR RIVERSIDE COUNTY**

**CITIES**

001-000	Banning	011-000	Palm Springs	020-000	LaQuinta
002-000	Beaumont	012-000	Coachella	021-000	Moreno Valley
003-000	Blythe	013-000	Temecula	022-000	Calimesa
004-000	Corona	014-000	Desert Hot Springs	023-000	Canyon Lake
005-000	Lake Elsinore	015-000	Norco	024-000	Murrieta
006-000	Hemet	016-000	Indian Wells	025-000	Wildomar
007-000	Indio	017-000	Rancho Mirage	026-000	Menifee
008-000	Perris	018-000	Palm Desert	027-000	Eastvale
009-000	Riverside	019-000	Cathedral City	028-000	Jurupa Valley
010-000	San Jacinto				

**OUTSIDE CITIES**

053-000	Alvord	080-000	Moreno Valley
054-000	Sun City, Canyon Lake, Murrieta, Etc.	082-000	Murrieta
055-000	Banning	083-000	Nuevo
056-000	Beaumont, Calimesa	085-000	Palo Verde
058-000	Coachella, Thermal	087-000	Perris
059-000	Corona, Norco, Etc.	088-000	Riverside
061-000	Palm Springs, Desert Hot Springs, Cathedral City, Etc.	089-000	Romoland
062-000	Desert Center	091-000	San Jacinto
065-000	Lake Elsinore, Canyon Lake, Etc.	094-000	Temecula, Rancho Calif., Murrieta Etc.
068-000	Colton, Reche Canyon, Etc.	097-000	Yucaipa, Calimesa
071-000	Hemet, Idyllwild, Etc.	098-000	Val Verde
075-000	Desert Sands, Indio, Palm Desert, Etc.	099-000	Jurupa, Rubidoux, Glen Avon, Pedley Etc.



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**PARCEL NUMBERING SYSTEM EXPLANATION**

The Assessor's map parcel number when used to describe property in this list refers to the Assessor's map book, the map page and block number in the book and the individual parcel number on the map page or within the block. In addition to the Assessor's map parcel number, a check digit number is also included. For example, parcel number 507286003-8 would mean book 507 of the Assessor's maps, block 286 (the assigned block number is a combination of the map page number and block number. Map 28, block 6), parcel 003 within that block, and check digit number -8. The maps referred to are available for inspection at the County Assessor's Office.

**ASSESSMENT NUMBER EXPLANATION**

An assessment number is an arbitrary number assigned by the Assessor to denote the type of interest in the real property described by the Assessor's parcel number. In addition to the 9 digit arbitrary assessment number a check digit number also is included. Assessment number 008100000 through 008199999 would denote undivided interest in the real property. Assessment numbers 009000000 through 009199999 would denote portional fee ownership in Government Land or community apartments. Assessment numbers 010000000 through 019999999 would denote timeshare interests.







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On the list of properties to be sold, reading from left to right and following across the page, listed below are corresponding definitions that will assist you in understanding how each item is described.

<b><u>ITEM NUMBER:</u></b>	Number that denotes the order in which the parcel will be auctioned.
<b><u>CITY NAME:</u></b>	Identifies the city in which the property is located.
<b><u>OUTSIDE CITY:</u></b>	Designates that the property is not located within a city.
<b><u>REOFFER:</u></b>	Indicates that the parcel has been offered at a previous tax sale.
<b><u>PARCEL NUMBER:</u></b>	The Assessor's map parcel number when used to describe property in this list refers to the Assessor's map book, the map page and block number in the book and the individual parcel number on the map page or within the block. In addition to the Assessor's map parcel number, a check digit number is also included (see page x).
<b><u>ASSESSMENT NUMBER:</u></b>	An assessment number is an arbitrary number assigned by the Assessor to denote the type of interest in the real property described by the Assessor's parcel number. In addition to the 9-digit arbitrary assessment number a check digit number is also included (see page x).
<b><u>UNDIVIDED INTEREST:</u></b>	An interest by two or more persons in the same property, whether the interest of each is equal or unequal. ONLY THE INTEREST LISTED WILL BE OFFERED FOR SALE.
<b><u>TIMESHARE:</u></b>	A real estate development in which a purchaser receives the right (in perpetuity, for life, or for a term of years) to the exclusive, recurrent use of occupancy of a particular segment or unit, usually on an annually recurring basis.
<b><u>LAST ASSESSED TO:</u></b>	Identifies the current owner of the property.
<b><u>TRA:</u></b>	Identifies the tax rate area in which the property is located.
<b><u>SITUS:</u></b>	Street address of property. WARNING - PROPERTIES THAT SHOW A SITUS ADDRESS DO NOT ALWAYS HAVE A STRUCTURE. There is no warranty expressed or implied that the address of the property is correct.
<b><u>TAX DEFAULT NUMBER:</u></b>	Identifies the year the property defaulted and the assigned assessment number at the time it defaulted. EXAMPLE 1990-008100948-0000 indicates that this assessment defaulted on July 1, 1990 under assessment number 008100948.
<b><u>MINIMUM PRICE:</u></b>	Beginning bid amount.