

June 29, 2026

Property: 42748 Old Highway 80, Jacumba, CA 91934

Dear Hearing Panel Members,

SECV Inc. submits this rebuttal to the June 18, 2026 response of the Solid Waste Local Enforcement Agency (LEA), through County Counsel, in the above captioned matter. SECV Inc.'s position is that responsibility for the property's conditions and any resulting obligations should be allocated fairly, with appropriate distinction between legacy conditions attributable to the prior owner and SECV's own good-faith remediation efforts.

We respectfully contest the County's interpretations of the law and their characterization of the factual record for the following reasons:

1. Notice and Due Process Deficiencies: While SECV Inc. acknowledges the regulatory principle of strict liability for current property owners under Title 14, California Code of Regulations, section 18900(p)(1) and (2), that principle does not eliminate the County's obligation to act with fairness and transparency particularly where the government seized, sold, and regulated the subject property. Due process requires that a purchaser at a tax sale be provided with clear and timely disclosure of known, material environmental hazards. Here, the County possessed or had exclusive access to environmental laboratory data, including the 2021 Eurofins Calscience report, and prior enforcement records. Failing to provide meaningful disclosure to SECV Inc. before or at the time of the tax sale undermined our ability to conduct informed due diligence and deprived the company of a fair opportunity to assess the true scope of legacy liability.

2. Prompt, Good-Faith Remediation Efforts: SECV Inc. acted promptly and in good faith once the true scope of the site conditions became known. The company initiated documented cleanup efforts, engaged EDCO, and removed substantial quantities of above ground waste. To the extent progress was delayed, such delays were attributable to the County's lack of cooperation, uncertainty created by incomplete disclosure of prior enforcement history, and residual systemic disruptions from the pandemic era. The record reflects that environmental violations and regulatory actions against the Daniel Miller Family Trust long predated SECV Inc.'s ownership. The County's effort to characterize the property as being in "chronic noncompliance"—without distinguishing between the conduct of the prior owner and the remedial actions of SECV Inc. improperly aggregates liability and unfairly penalizes SECV Inc. for legacy conditions.

3. Duplicative and Excessive Penalty Assessments: The penalty assessment sought against SECV Inc. raises a serious risk of duplicative and excessive enforcement. The Notice and Order to Abate previously issued to Daniel Miller resulted in a separate penalty judgment of \$303,000 arising from substantially the same underlying site conditions. The County's attempt to impose a new \$1,392,000 penalty against SECV Inc. for the same historical violations and compliance period is disproportionate, punitive, and inconsistent with equitable enforcement principles. Such overlapping penalties far exceed what is necessary to protect public health and safety.

4. Relevance of the Memorandum of Understanding (MOU): The MOU between SECV Inc. and Mr. Miller is highly relevant and should not be dismissed as immaterial. The MOU demonstrates both parties' intent to address and remediate the property's legacy conditions, and reflects SECV Inc.'s efforts to involve the prior responsible party in the cleanup process. Far from an attempt to shift blame, the MOU evidences SECV Inc.'s proactive, good faith efforts to resolve the site conditions responsibly and cooperatively.

5. The "AS IS" Clause Does Not Shield Regulatory Unfairness: The County's reliance on the "AS IS" nature of tax sale transactions does not shield it from accountability where it acted concurrently as the seller, the regulator, and the enforcing agency possessing unique knowledge of significant environmental hazards. The "AS IS" designation does not excuse the nondisclosure of known material environmental conditions, nor should it permit the same government entity's enforcement branch to pursue enforcement actions and related compliance obligations arising from conditions that were not clearly disclosed at the time of sale. At a minimum, the County should have alerted prospective bidders to active enforcement actions affecting the property.

In light of the foregoing, SECV Inc. respectfully requests that the Hearing Panel grant appropriate relief. Specifically, SECV Inc. requests that:

- Penalties be set aside for any period during which SECV Inc. did not own the property, and for any period in which cleanup delays were caused or materially contributed to by County action or inaction;
- The County formally acknowledge the substantial cleanup progress already made;
- The County provide reasonable timelines and clear guidance for any remaining corrective measures; and
- The Panel ensures that future enforcement proceeds in a fair, proportionate, and non-duplicative manner consistent with due process.

SECV Inc. remains committed to working in good faith toward a practical and equitable remediation plan. We respectfully ask that the Hearing Panel consider the unique facts of this matter, require proportionate enforcement, and direct the County to work cooperatively with SECV Inc. toward a fair and workable cleanup resolution. SECV Inc. also reiterates its request for a stay of penalties pending review and remains available to provide further documentation, testimony, or appear at the hearing as needed.

Sincerely,

SECV Inc.
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