

# March 11, 2025 Hearing on Rescission of March 2024 Tax Sale of APN 393-180-40S

Requester: Diamond Estate, LLC, Manjit  
Randhawa



# Petitioner's Attorney Letter and the Tax Collector's Discovery

- ▶ Attorney submitted contest on behalf of Diamond Estates on Sep 12, 2024
- ▶ During the reviewing of the letter from the petitioner, the Tax Collector's found an error in the legal description provided by the Assessor's office.
- ▶ There are two legal descriptions, one belonging to parcel number that is subject to the Tax Collector's Power to Sell, the other legal description included in this sale notices belongs to an adjacent parcel that is not subject to power to sell.
- ▶ As such, all statutory notices are deemed defective.

# Petitioner's Attorney Letter and the Tax Collector's Discovery

- ▶ Attorney claimed the notice sent to Diamond Estates LLC for APN 393-180-40S and the Notice of Power to Sell Tax -Defaulted differ from the APN on Grant Deed APN 393-180-40. The initial review found no evidence that the notices were wrong as it identified the right parcel.
  - The APNs 393-180-40S and 393-180-40 refer to the same parcel of land. The "S" in APN 393-180-40S stands for "Surface Right", a designation used by Assessor's office for processing purposes. This does not change the legal status of the parcel or alter the parcel number.
- ▶ As such the Tax Collector satisfied the statutory requirement to notify assessed owner of the parcel going to tax sale
- ▶ During the final review to reply back to the Attorney with the notices, the Tax Collector reviewed further the supporting documentation provided by the Attorney.
- ▶ This is when the Tax Collector notice the two parcels on the deed and the two identifying legal descriptions.

# Satisfying Statutory Requirements

## Annual Tax Bills and Delinquent Notices

- Mailed each year to Assessee at the address shown on the tax roll

## Notice of Power to Sell Tax Defaulted Property

- Recorded on July 15, 2022

Document Number 2022-0091871

## Notices of Tax Sale

- Mailed to Parties of Interest on January 26, 2024
- Published in the Business Journal on January 31, and February 7, 14, 2024

## Personal Contact Visit

- N/A – No valid homeowner's exemption and mailing address for last tax bill was not the same as the situs

## Tax Deed to Purchaser

- Recorded on April 29, 2024
- Document Number 204-0038146

# Satisfying Statutory Requirements

## Annual Tax Bills and Delinquent Notices

- The Annual Secured Property Tax Bill includes an important message for taxpayer with outstanding delinquent taxes, servicing as a reminder for taxpayer to take action to avoid further penalties, interest or potential legal consequences.
- The annual delinquent tax notice provides information regarding the taxes owed for the specific fiscal year in which the delinquency occurred.



**OSCAR J. GARCIA, CPA**  
Make Check Payable To:  
**FRESNO COUNTY TAX COLLECTOR**  
2281 TULARE ST., HALL OF RECORDS - ROOM 105  
P.O. BOX 1192, FRESNO, CALIFORNIA 93715-1192  
PHONE: (559) 800-3482 • [www.fresnoCountyCA.gov](http://www.fresnoCountyCA.gov)

ASSESSED TO:

FSP1016D 18414 1 AV 0.498  
79000021271 00.0076.0233 18414/2

**DIAMOND ESTATES LLC**  
P O BOX 149  
SELMA CA 93662

PARCEL NUMBER	LOCATION	TAX RATE AREA
393-180-40S	SUR RTS TRIANGULAR PAR IN SE1/4 SEC 8 T16R22	011-075

**2023-24**

**FRESNO COUNTY  
SECURED PROPERTY  
TAX BILL**  
FISCAL YEAR JULY 1, 2023 thru  
JUNE 30, 2024

### IMPORTANT MESSAGES

06/30/17 PRIOR YEAR  
DELINQUENT TAXES  
JEOPARDIZE  
THIS PROPERTY - NOT  
INCLUDED IN THIS  
BILL.

## DELINQUENT TAX NOTICE

### OUR RECORDS INDICATE THERE ARE DELINQUENT TAXES FOR THE FISCAL YEARS:

2016-17 2017-18 2018-19 2019-20  
2020-21 2021-22

The redemption amount, as shown below, is a summation of taxes, penalties, costs, redemption penalties, redemption fees and, if applicable, a fee for recording a Rescission of Notice of Power to Sell. Payment of the amount quoted must be postmarked on or before the last day of the month to avoid additional redemption penalties.

**CURRENT TAXES for the fiscal year 2022-23 ARE NOT INCLUDED in this statement.**

PARCEL NUMBER	FRESNO COUNTY DELINQUENT PROPERTY TAX STATEMENT	DEFAULT NUMBER
393-180-40S		16-02468
PROPERTY DESCRIPTION		
SUR RTS TRIANGULAR PAR IN SE1/4 SEC 8 T16R22		
ASSESSED OWNER		
DIAMOND ESTATES LLC		
REDEMPTION AMOUNT DURING THE MONTH OF JUNE 2023		
PAY THIS AMOUNT		

### ADDITIONAL INFORMATION

- Send stub with check
- Do not staple check to stub
- Do not tape check to stub
- Do not attach check to stub in any way
- Additional fees will be added to your property tax bill for any returned payments

[www.fresnocounty.gov/departments/auditor-controller/taxation-tax-collector/property-tax](http://www.fresnocounty.gov/departments/auditor-controller/taxation-tax-collector/property-tax)



### CONTACT ASSESSOR FOR:

- Change of address
- Questions concerning value
- Questions concerning exemptions
- (559) 800-3534
- [www.fresnocounty.gov/departments/assessor](http://www.fresnocounty.gov/departments/assessor)

# Payments History for Both Parcels

## Payment for APN 393-180-49

- APN 393-180-49 was defaulted on June 30, 2017
- Taxpayer started payment plan on May 20, 2020
- Taxpayer completed the payment plan on Feb 05, 2021. The delinquency taxes have been redeemed.
- Taxpayer has consistently maintained their current Secured tax bill since the 2020-21 fiscal

## Payment for APN 393-180-40S

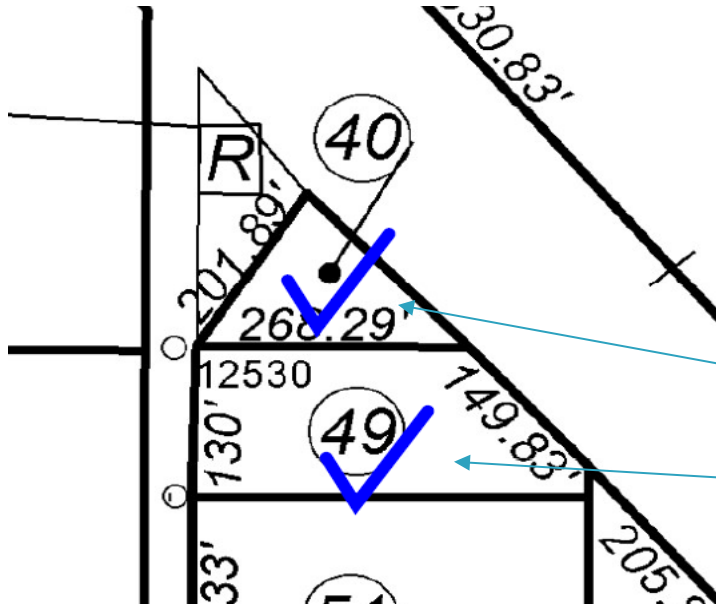
- APN 393-180-40S was defaulted on June 30, 2017
- No payment plan initiated by Taxpayer
- Taxpayer has not paid the annual Secured tax bills since the 2016-17 fiscal year

# APN and Legal Description— Which Governs

- ▶ The following slides, slide number 8 through 15, will provide the different places where the legal descriptions appear.
- ▶ In Fresno County, every recorded document must include the APN. (Fresno County Ord. Code, § 4.24.110.)
- ▶ But the APN is used only for administrative and procedural purposes. It is not proof of title to real property. If there is a conflict in a document between the APN and the legal description of the property, then the legal description governs. (Rev. & Tax. Code, § 11911.1; *XPO Logistics Freight, Inc. v. Hayward Property, LLC* (2022) 79 Cal.App.5th 1166, 1176.)



# Assessor Parcel Map



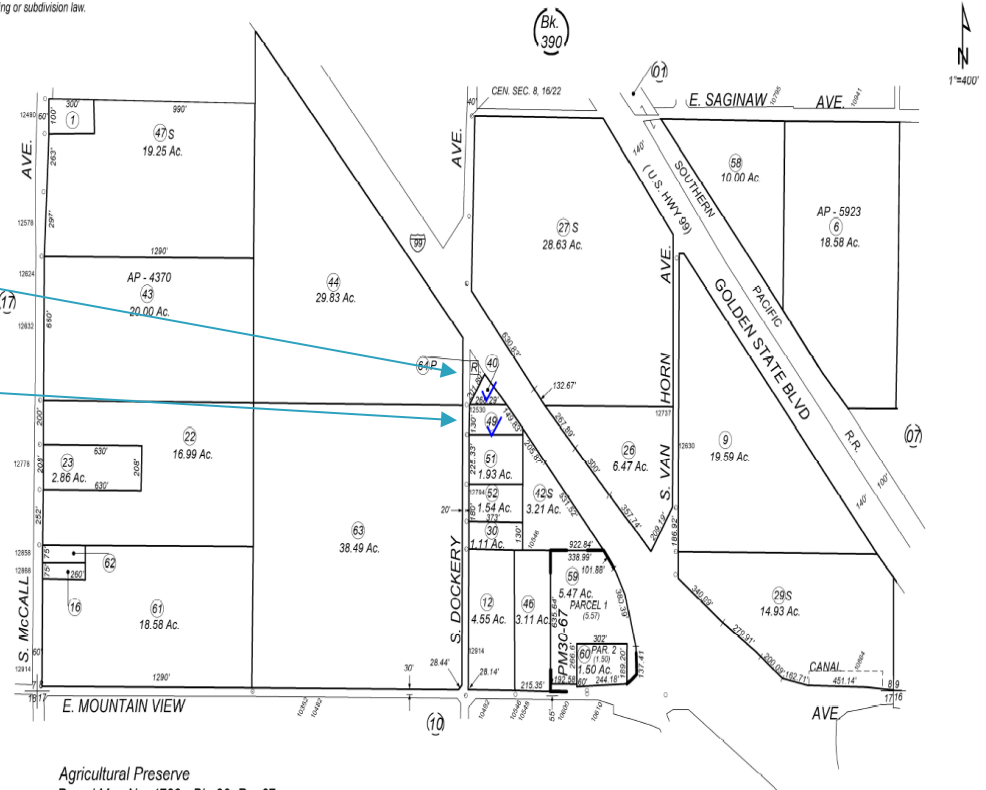
Parcel 1 -- APN 393-180-40S

Parcel 2 -- APN 393-180-49

-NOTE-  
This map is for Assessment purposes only.  
It is not to be construed as portraying legal  
ownership or divisions of land for purposes  
of zoning or subdivision law.

POR. SEC. 8, T.16S., R.22E., M.D.B. & M.

Tax Rate Area  
11-075  
180-000  
**393-18**



Agricultural Preserve  
Parcel Map No. 4729 - Bk. 30, Pg. 67

Assessor's Map Bk. 393 - Pg. 18  
County of Fresno, Calif.

Note - Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

4/16/2018



# Grant Deed (08/09/2016)

DOC # 2016-00103607-00 (page 1/3)

**RECORDING REQUESTED BY**  
North American Title Company, Inc.

**MAIL TAX STATEMENT  
AND WHEN RECORDED MAIL DOCUMENT TO:**  
Diamond Estates, LLC  
P O Box 149  
Selma, CA 93662

A.P.N.: 393-180-49 and 393-180-40

**RECORDING REQUESTED BY**  
North American Title Company, Inc.

**MAIL TAX STATEMENT  
AND WHEN RECORDED MAIL DOCUMENT TO:**  
Diamond Estates, LLC  
P O Box 149  
Selma, CA 93662

FRESNO County Recorder  
Paul Dictos, C.P.A.

DOC-  
2016-0103607-00  
Acct 71-North American Title Concord  
Tuesday, AUG 09, 2016 08:00:00  
Ttl Pd \$567.00 Rcpt # 0004587995  
RGR/R4/1-3

Space Above This Line for Recorder's Use Only

File No.: 55601-1441331-16 (NAT)

A.P.N.: 393-180-49 and 393-180-40

## GRANT DEED

The Undersigned Grantor(s) Declare(s): DOCUMENTARY TRANSFER TAX \$550.00; CITY TRANSFER TAX \$;  
SURVEY MONUMENT FEE \$

[ ☒ ] computed on the consideration or full value of property conveyed, OR  
[     ] computed on the consideration or full value less value of liens and/or encumbrances remaining at time of sale,  
[ ☒ ] unincorporated area; [     ] City of , and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **Shubin Family Property-  
Management Limited Partnership, a California limited partnership**

hereby GRANTS to **Diamond Estates, LLC, a California limited liability company**

the following described property in the unincorporated area of the County of **Fresno**, State of **California**:

### PARCEL 1:

**THAT PORTION OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8,  
TOWNSHIP 16 SOUTH, RANGE 22 EAST, M.D.M., DESCRIBED AS FOLLOWS:**

**COMMENCING FOR REFERENCE AT THE SOUTHWEST CORNER OF THE SOUTHEAST 1/4 OF  
SAID SECTION,  
THENCE (1) ALONG THE WEST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION NORTH  
1°00'45" EAST, 1329.35 FEET TO THE SOUTH LINE OF THE NORTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SAID SECTION,  
THENCE (2) ALONG SAID SOUTH LINE SOUTH 89°46'58" EAST, 20.00 FEET TO THE TRUE  
POINT OF BEGINNING;  
THENCE (3) CONTINUING ALONG SAID SOUTH LINE 89°49'58" EAST, 268.29 FEET;  
THENCE (4) NORTH 43°21'00" WEST, 239.32 FEET;  
THENCE (5) SOUTH 31°00'45" WEST, 201.87 FEET TO THE TRUE POINT OF BEGINNING:**

**EXCEPTING AND RESERVING UNTO THE STATE OF CALIFORNIA ANY AND ALL RIGHTS OF  
INGRESS TO OR EGRESS FROM THE LAND OVER AND ACROSS COURSE (4), HEREINABOVE  
DESCRIBED, AND ITS NORTHWESTERLY PROLONGATION TO THE WEST LINE OF DOCKERY  
AVENUE.**

**IT IS THE PURPOSE OF THE FOREGOING EXCEPTION AND RESERVATION TO PROVIDE THAT  
NO EASEMENT OF ACCESS SHALL ATTACH OR BE APPURTENANT TO SAID PROPERTY BY  
REASON OF THE FACT THAT THE SAME ABUTS UPON A PUBLIC WAY AND UPON A STATE  
HIGHWAY, WITH ACCESS ONLY TO THE STATE HIGHWAY BEING RESTRICTED AS RESERVED  
IN THE DEED FROM THE STATE OF CALIFORNIA, RECORDED SEPTEMBER 26, 1962, BOOK  
4767, PAGE 770, OFFICIAL RECORDS;**

Mail Tax Statements To: **SAME AS ABOVE**

# Grant Deed (Continue)

## DOC # 2016-00103607-00 (page 2/3 and 3/3)

Grant Deed - continued

Date: 07/12/2016

ALSO EXCEPTING THEREFROM ALL OIL, GAS AND/OR MINERALS IN AND UNDER SAID LANDS, AS RESERVED IN THE DEED FROM CALIFORNIA LANDS, INC., RECORDED DECEMBER 15, 1937, BOOK 1646, PAGE 171, OFFICIAL RECORDS.

### PARCEL 2:

THE NORTH 130 FEET OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 16 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN ACCORDING TO THE UNITED STATES GOVERNMENT TOWNSHIP PLATS APPROVED BY THE SURVEYOR GENERAL ON DECEMBER 21, 1854;

### EXCEPTING THEREFROM THAT PORTION THEREOF DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (1) ALONG THE EAST LINE OF SAID WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTH-ALONG THE EAST LINE OF SAID WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION, SOUTH 1°00'45" WEST 108.57 FEET; THENCE (2) ALONG A LINE PARALLEL WITH AND 88 FEET SOUTHWESTERLY, MEASURED AT RIGHT ANGLES, FROM THE CENTERLINE OF THE DEPARTMENT OF PUBLIC WORKS SURVEY FROM TULARE COUNTY LINE TO VENTURA STREET IN FRESNO, ROAD VI-FRE-4-A, NORTH 43°21'00" WEST 149.83 FEET TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION; THENCE (3) ALONG SAID NORTH LIEN SOUTH 89°46'58" EAST 104.77 FEET TO THE POINT OF BEGINNING.

ALSO EXCEPT ALL EASEMENTS OF ACCESS APPURTENANT TO SAID PROPERTY ON AND OVER DOCKERY AVENUE AS RESULT OF THE CLOSING OF DOCKERY AVENUE AT THE PROPOSED FREEWAY ALONG THE NORTHWESTERLY PROLONGATION OF COURSE (2) IN THE ABOVE DESCRIBED EXCEPTION, AS PROVIDED IN THE DEED TO THE STATE OF CALIFORNIA, RECORDED SEPTEMBER 26, 1962, IN BOOK 4767, PAGE 768, OFFICIAL RECORDS.

Grant Deed - continued

Date: 07/12/2016

A.P.N.: 393-180-49 and 393-180-40

File No.: 55601-1441331-16 (NAT)

Dated: July 12, 2016

Shubin Family Property Management, Limited Partnership, a California limited partnership

By: William M. Shubin  
Name: William M. Shubin  
Title: General Partner

By: Martha Shubin  
Name: Martha Shubin  
Title: General Partner

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF California )  
COUNTY OF Fresno )

On 14th July 2016 before me, P. E. Bennett, Notary Public, personally appeared

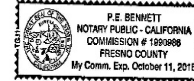
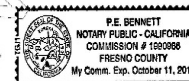
William M. Shubin and Martha Shubin  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature P. E. Bennett

This area for official notarial seal.



# Notice of Power to Sell Tax-Defaulted Property

## DOC # 2022-0091871 (page 1 / 2)

Recording requested by:  
**Fresno County Tax Collector**  
**P.O. BOX 1192**  
**Fresno, CA 93715**  
  
When Recorded Return to Stop #5  
  
Exempt from recording fees per Government  
Code Sections 5103 and 27383

Fresno County Recorder  
Paul Dictos, CPA  
**2022-0091871**  
Recorded at the request of:  
FRESNO COUNTY TAX COLLECTOR  
07/15/2022 02:57 21  
Titles: 1 Pages: 2  
Fees: \$0.00  
CA SB2 Fees: \$0.00  
Taxes: \$0.00  
Total: \$0.00

### NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

which, pursuant to law was declared to be Tax-Defaulted on **JUNE 30, 2017**  
for the nonpayment of delinquent taxes in the amount of **\$22.64**  
for the fiscal year **2016-2017**. Default number: **16-02468**

Notice is hereby given by the Auditor-Controller/Treasurer-Tax Collector of FRESNO County that five or more years or in the case of nuisance abatement three or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default and that the property is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. Parcels not sold at the scheduled tax sale may be re-offered for sale within a 90-day period. The real property subject to this notice is assessed to:

DIAMOND ESTATES LLC

and is situated in said county, State of California, described as follows: **393-180-40S**  
(Assessor's Parcel Number)

SEE ATTACHMENT A

393-180-40S

Executed on **07/15/2022** By *Oscar J. Garcia*  
Oscar J. Garcia, CPA, Fresno County Tax Collector

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Fresno

On **7/15/2022**, before me, Natalie Nino, deputy County Clerk, personally appeared Oscar J. Garcia, CPA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Natalie Nino*





# Notice of Power to Sell Tax-Defaulted Property

## DOC # 2022-0091871 (page 2/2)

DOC #2022-0091871 Page 2 of 2

Attachment 'A'  
393-180-40S

16-02468

APN 393-180-40S MORE PARTICULARLY DESCRIBES PARCEL 1: THAT PORTION OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 16 SOUTH, RANGE 22 EAST, M.D.M. DESCRIBED AS FOLLOWS: COMMENCING FOR REFERENCE AT THE SOUTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (1) ALONG THE WEST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION NORTH 1 DEGREES 00'45" EAST, 1329.35 FEET TO THE SOUTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION, THENCE (2) ALONG SAID SOUTH LINE SOUTH 89 DEGREES 46'58" EAST, 20.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE (3) CONTINUING ALONG SAID SOUTH LINE 89 DEGREES 49'58" EAST, 268.29 FEET; THENCE (4) NORTH 43 DEGREES 21'00" WEST, 239.32 FEET; THENCE (5) SOUTH 31 DEGREES 00'45" WEST, 201.87 FEET TO THE TRUE POINT OF BEGINNING; EXCEPTING AND RESERVING UNTO THE STATE OF CALIFORNIA ANY AND ALL RIGHTS OF INGRESS TO OR EGRESS FROM THE LAND OVER AND ACROSS COURSE (4), HEREIN ABOVE DESCRIBED, AND ITS NORTHWESTERLY PROLONGATION TO THE WEST LINE OF DOCKERY AVENUE. IT IS THE PURPOSE OF THE FOREGOING EXCEPTION AND RESERVATION TO PROVIDE THAT NO EASEMENT OF ACCESS SHALL ATTACH OR BE APPURTENANT TO SAID PROPERTY BY REASON OF THE FACT THAT THE SAME ABUTS UPON A PUBLIC WAY AND UPON A STATE HIGHWAY, WITH ACCESS ONLY TO THE STATE HIGHWAY BEING RESTRICTED AS RESERVED IN THE DEED FROM THE STATE OF CALIFORNIA, RECORDED SEPTEMBER 26, 1962, BOOK 4767, PAGE 770, OFFICIAL RECORDS; ALSO EXCEPTING THEREFROM ALL OIL, GAS AND/OR MINERALS IN AND UNDER SAID LANDS, AS RESERVED IN THE DEED FROM CALIFORNIA LANDS, INC., RECORDED DECEMBER 15, 1937, BOOK 1646, PAGE 171, OFFICIAL RECORDS. PARCEL 2: THE NORTH 130 FEET OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 16 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN ACCORDING TO THE UNITED STATES GOVERNMENT TOWNSHIP PLATS APPROVED BY THE SURVEYOR GENERAL ON DECEMBER 21, 1854; EXCEPTING THEREFROM THAT PORTION THEREOF DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (1) ALONG THE EAST LINE OF SAID WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTH ALONG THE EAST LINE OF SAID WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION, SOUTH 1 DEGREES 00'45" WEST 108.57 FEET; THENCE (2) ALONG A LINE PARALLEL WITH AND 88 FEET SOUTHWESTERLY, MEASURED AT RIGHT ANGLES, FROM THE CENTERLINE OF THE DEPARTMENT OF PUBLIC WORKS SURVEY FROM TULARE COUNTY LINE TO VENTURA STREET IN FRESNO, ROAD VI-FRE-4-A, NORTH 43 DEGREES 21'00" WEST 149.83 FEET TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION; THENCE (3) ALONG SAID NORTH LINE SOUTH 89 DEGREES 46'58" EAST 104.77 FEET TO THE POINT OF BEGINNING. IN THE CITY OF SELMA.

Parcel 1--APN 393-180-40S

Parcel 2—APN 393-180-49

# Auction Website Listed Both Legal Descriptions

Case Number: 393-180-405 (178)

[Add to watch list](#) | [Return to Docket Inventory](#)

Auction Sold  
03/14/2024 12:31 PM PT

Amount  
\$28,600.00

You did not win this Auction

Name On Title  
Sinyan B

**Sale Type:**  
**Account Number:** 393-180-405  
**Adjudged Value:** \$0.00  
**Est. Min. Bid:** \$10,300.00  
**Item Number:** 178  
**Cause Number:** 393-180-405  
**Court Number:**  
**Sale Notes:**  
**Property Address:** SUR RTS TRIANGULAR PAR IN  
SE1/4 SEC 8 T16R22 SELMA,  
93662

**Legal Description:** APN 393-180-405 MORE  
PARTICULARLY DESCRIBED AS  
**PARCEL 1:** THAT PORTION OF THE  
NORTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SECTION 8,  
TOWNSHIP 16 SOUTH, RANGE 22  
EAST, M.D.M., DESCRIBED AS  
FOLLOWS: COMMENCING FOR  
REFERENCE AT THE SOUTHWEST  
CORNER OF THE SOUTHEAST 1/4  
OF SAID SECTION, THENCE (1)  
ALONG THE WEST LINE OF THE  
SOUTHEAST 1/4 OF SAID  
SECTION NORTH 1 DEGREES  
00'45" EAST, 1329.35 FEET TO  
THE SOUTH LINE OF THE  
NORTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SAID  
SECTION, THENCE (2) ALONG

CALIFORNIA LANDS, INC.,  
RECORDED DECEMBER 15, 1937,  
BOOK 1646, PAGE 171, OFFICIAL  
RECORDS. **PARCEL 2:** THE NORTH  
130 FEET OF THE WEST 6 ACRES  
OF THE NORTH 1/2 OF THE  
SOUTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SECTION 8,  
TOWNSHIP 16 SOUTH, RANGE 22  
EAST, MOUNT DIABLO BASE AND  
MERIDIAN ACCORDING TO THE  
UNITED STATES GOVERNMENT  
TOWNSHIP PLATS APPROVED BY  
THE SURVEYOR GENERAL ON

03/14/2024 12:31 PM PT  
Amount  
\$28,600.00  
You did not win this Auction  
Name On Title  
Sinyan B

Account Number: 393-180-405  
Adjudged Value: \$0.00  
Est. Min. Bid: \$10,300.00  
Item Number: 178  
Cause Number: 393-180-405  
Court Number:  
Sale Notes:  
Property Address: SUR RTS TRIANGULAR PAR IN  
SE1/4 SEC 8 T16R22 SELMA,  
93662

**Legal Description:** APN 393-180-405 MORE  
PARTICULARLY DESCRIBED AS  
PARCEL 1: THAT PORTION OF THE  
NORTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SECTION 8,  
TOWNSHIP 16 SOUTH, RANGE 22  
EAST, M.D.M., DESCRIBED AS  
FOLLOWS: COMMENCING FOR  
REFERENCE AT THE SOUTHWEST  
CORNER OF THE SOUTHEAST 1/4  
OF SAID SECTION, THENCE (1)  
ALONG THE WEST LINE OF THE  
SOUTHEAST 1/4 OF SAID  
SECTION NORTH 1 DEGREES  
00'45" EAST, 1329.35 FEET TO  
THE SOUTH LINE OF THE  
NORTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SAID  
SECTION, THENCE (2) ALONG  
SAID SOUTH LINE SOUTH 89  
DEGREES 46'38" EAST, 20.00 FEET  
TO THE TRUE POINT OF  
BEGINNING, THENCE (3)  
CONTINUING ALONG SAID SOUTH  
LINE 89 DEGREES 49'58" EAST,  
268.29 FEET; THENCE (4) NORTH  
43 DEGREES 21'00" WEST, 239.32  
FEET; THENCE (5) SOUTH 31  
DEGREES 00'45" WEST, 201.87  
FEET TO THE TRUE POINT OF  
BEGINNING, EXCEPTING AND  
RESERVING UNTO THE STATE OF  
CALIFORNIA ANY AND ALL RIGHTS  
OF INGRESS TO OR EGRESS FROM  
THE LAND OVER AND ACROSS  
COURSE (4), HEREINAFORE  
DESCRIBED, AND ITS  
NORTHWESTERLY PROLONGATION  
TO THE WEST LINE OF DOCKERY  
AVENUE. IT IS THE PURPOSE OF  
THE FOREGOING EXCEPTION AND  
RESERVATION TO PROVIDE THAT  
NO EASEMENT OF ACCESS SHALL  
ATTACH OR BE APPURTENANT TO  
SAID PROPERTY BY REASON OF  
THE FACT THAT THE SAME ABUTS  
UPON A PUBLIC WAY AND UPON A  
STATE HIGHWAY, WITH ACCESS  
ONLY TO THE STATE HIGHWAY  
BEING RESTRICTED AS RESERVED  
IN THE DEED FROM THE STATE OF  
CALIFORNIA, RECORDED  
SEPTEMBER 26, 1963, BOOK  
4767, PAGE 770, OFFICIAL  
RECORDS; ALSO EXCEPTING  
THEREFROM ALL OIL, GAS  
AND/OR MINERALS IN AND UNDER  
SAID LANDS, AS RESERVED IN  
THE DEED FROM CALIFORNIA  
LANDS, INC., RECORDED  
DECEMBER 15, 1937, BOOK 1646,  
PAGE 171, OFFICIAL  
RECORDS. **PARCEL 2:** THE NORTH  
130 FEET OF THE WEST 6 ACRES  
OF THE NORTH 1/2 OF THE  
SOUTHWEST 1/4 OF THE  
SOUTHEAST 1/4 OF SECTION 8,  
TOWNSHIP 16 SOUTH, RANGE 22  
EAST, MOUNT DIABLO BASE AND  
MERIDIAN ACCORDING TO THE  
UNITED STATES GOVERNMENT  
TOWNSHIP PLATS APPROVED BY  
THE SURVEYOR GENERAL ON  
DECEMBER 21, 1854; EXCEPTING  
THEREFROM THAT PORTION  
THEREOF DESCRIBED AS  
FOLLOWS: BEGINNING AT THE  
NORTHEAST CORNER OF THE  
NORTHWEST 1/4 OF THE  
SOUTHWEST 1/4 OF SAID  
SECTION; THENCE (1) ALONG THE  
EAST LINE OF SAID WEST 6  
ACRES OF THE NORTH 1/2 OF THE  
SOUTH-ALONG THE EAST LINE OF  
SAID WEST 6 ACRES OF THE  
NORTH 1/2 OF THE SOUTHWEST  
1/4 OF THE SOUTHEAST 1/4 OF  
SAID SECTION, SOUTH 1  
DEGREES 00'45" WEST 108.57  
FEET; THENCE (2) ALONG A LINE  
PARALLEL WITH AND 88 FEET  
SOUTHWESTERLY, MEASURED AT  
RIGHT ANGLES, FROM THE  
CENTERLINE OF THE DEPARTMENT  
OF PUBLIC WORKS SURVEY FROM  
TULARE COUNTY LINE TO  
VENTURA STREET IN FRESNO,  
ROAD V1-FRE-4-A, NORTH 43  
DEGREES 21'00" WEST 149.83  
FEET TO THE NORTH LINE OF THE  
SOUTHWEST 1/4 OF THE  
SOUTHWEST 1/4 OF SAID  
SECTION; THENCE (3) ALONG  
SAID NORTH LINE SOUTH 89  
DEGREES 46'38" EAST 104.77  
FEET TO THE POINT OF  
BEGINNING. IN THE CITY OF  
FRESNO, CALIFORNIA.

# Tax Deed (Continue)

## DOC # 2024-0038146(page 1 / 2)

Recording requested by:  
Fresno County Tax Collector

When recorded mail to:  
4921 E Tulare LLC  
Jon Hannah  
PO Box 10013  
Santa Ana, CA 92711

**2024-0038146**  
FRESNO County Recorder  
Paul Dictos, CPA  
Monday, Apr 29, 2024 10:37:39 AM  
Titles: 1 Pages: 2  
Fees: \$14.00  
CR SB2 Fee: \$0.00  
Taxes: \$31.90  
Total: \$45.90  
FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 31.90.  
Located in City of SELMA.

Signature of Declarant

### TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2016-17  
and for nonpayment were duly declared to be in default. DEFAULT # 16-02468

This deed, between the Fresno County Tax Collector (SELLER) and 4921 E Tulare LLC; A Ltd Liability Co; Legal Entity (PURCHASER) conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 14-15, 2024 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7 of the California Revenue and Taxation Code, for the sum of 28,600

No taxing agency objected to the sale.  
In accordance with law, the SELLER hereby grants to the PURCHASER that real property situated in the County of Fresno, State of California, last assessed to DIAMOND ESTATES LLC described as follows:

See Attachment A

Executed on

4/29/2024

By Oscar J. Garcia, CPA, Fresno County Tax Collector

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Fresno

On 4/29/2024, before me, Siphonarene Lonh, deputy County Clerk, personally appeared OSCAR J. GARCIA, CPA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:





# Tax Deed (Continue)

## DOC # 2024-0038146(page 2/2)

DOC #2024-0038146 Page 2 of 2

See Attachment A

Parcel 1--APN 393-180-40S

Parcel 2—APN 393-180-49

APN 393-180-40S MORE PARTICULARLY DESCRIBED: PARCEL 1: THAT PORTION OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 16 SOUTH, RANGE 22 EAST, M.D.M., DESCRIBED AS FOLLOWS: COMMENCING FOR REFERENCE AT THE SOUTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (1) ALONG THE WEST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION NORTH 1 DEGREES 00'45" EAST, 1329.35 FEET TO THE SOUTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (2) ALONG SAID SOUTH LINE SOUTH 89 DEGREES 46'58" EAST, 20.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE (3) CONTINUING ALONG SAID SOUTH LINE 89 DEGREES 49'58" EAST, 268.29 FEET; THENCE (4) NORTH 43 DEGREES 21'00" WEST, 239.32 FEET; THENCE (5) SOUTH 31 DEGREES 00'45" WEST, 201.87 FEET TO THE TRUE POINT OF BEGINNING; EXCEPTING AND RESERVING—UNTO THE STATE OF CALIFORNIA ANY AND ALL RIGHTS OF INGRESS TO OR EGRESS FROM THE LAND OVER AND ACROSS COURSE (4), HEREINABOVE DESCRIBED, AND ITS NORTHWesterly PROLONGATION TO THE WEST LINE OF DOCKERY AVENUE. IT IS THE PURPOSE OF THE FOREGOING EXCEPTION AND RESERVATION TO PROVIDE THAT NO EASEMENT OF ACCESS SHALL ATTACH OR BE APPURTENANT TO SAID PROPERTY BY REASON OF THE FACT THAT THE SAME ABUTS UPON A PUBLIC WAY AND UPON A STATE HIGHWAY WITH ACCESS ONLY TO THE STATE HIGHWAY BEING RESTRICTED AS RESERVED IN THE DEED FROM THE STATE OF CALIFORNIA, RECORDED SEPTEMBER 26, 1962, BOOK 4767, PAGE 770, OFFICIAL RECORDS; ALSO EXCEPTING THEREFROM ALL OIL, GAS AND/OR MINERALS IN AND UNDER SAID LANDS, AS RESERVED IN THE DEED FROM CALIFORNIA LANDS, INC., RECORDED DECEMBER 15, 1937, BOOK 1646, PAGE 171, OFFICIAL RECORDS. PARCEL 2: THE NORTH 130 FEET OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 16 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN ACCORDING TO THE UNITED STATES GOVERNMENT TOWNSHIP PLATS APPROVED BY THE SURVEYOR GENERAL ON DECEMBER 21, 1854; EXCEPTING THEREFROM THAT PORTION THEREOF DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF THE WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION; THENCE (1) ALONG THE EAST LINE OF SAID WEST 6 ACRES OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION, SOUTH 1 DEGREES 00'45" WEST 108.57 FEET; THENCE (2) ALONG A LINE PARALLEL WITH AND 88 FEET SOUTHWESTERLY, MEASURED AT RIGHT ANGLES, FROM THE CENTERLINE OF THE DEPARTMENT OF PUBLIC WORKS SURVEY FROM TULARE COUNTY LINE TO VENTURA STREET IN FRESNO, ROAD VI-FRE-4-A; NORTH 43 DEGREES 21'00" WEST 149.83 FEET TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION; THENCE (3) ALONG SAID NORTH LINE SOUTH 89 DEGREES 46'58" EAST 104.77 FEET TO THE POINT OF BEGINNING. IN THE CITY OF SELMA.



# The legal description is what governs over APN

- ▶ As presented on the previous slides #8 to #15, both the Notice of Power to Sell and the Tax Collector's deed after sale listed APN 393–180–40S, which was correct for the Subject Property. Both documents had a legal description that erroneously included both the Subject Property and the Adjacent Parcel.
- ▶ The grant deeds granted ownership to the purchaser the adjacent property that is not subject to power to sell.

# Four Findings Necessary to Rescind:

1. Property should not have been sold.
2. Property was not transferred or conveyed by the Purchaser to a “bona fide purchaser for value” since the deed to the Purchaser was recorded on April 29, 2024.
3. Property has not become subject to a “bona fide encumbrance for value” since the deed to the Purchaser as recorded on April 29, 2024.
4. The Purchaser received notice of the hearing as required by Revenue and Taxation Code Section 3731, Subdivision (b)(2).

# Recommendation

- ▶ Staff believes that all four findings **can** be made
- ▶ Staff believes that the sale of the property is **not** valid
- ▶ Staff's recommendation **to** rescind the sale