

## Hearing Arguments for March 2024 Tax Sale of APN 511-240-15S from New Buyer

### Argument 1: Legal Obligation to Pay Taxes & Due Diligence

- Under California Revenue and Taxation Code (RTC) Section 2610.5, property owners are legally responsible for paying property taxes regardless of whether they receive a tax bill. Failure to receive a bill does not absolve this responsibility. It is their duty to verify the status of their tax obligations.

### Argument 2: Notification Procedures

- The county follows notification procedures per RTC Sections 2610 and 3361, which include mailing tax bills to the address on record and publishing delinquency notices. Compliance with these procedures constitutes proper notice.
- RTC Section 2611 requires property owners to maintain accurate records and keep their contact information updated. The county's records show no fault in their notification process.
  - If you look at **Figure 1** (*the property in question*), it shows that the address and owner name are consistent with what the County of Fresno has on record.
  - Then, if you look at **Figures 2 & 3** (*different adjacent property owned by the same owner*), you can see that the same mailing address and owner are listed. For this property, the property taxes have been paid in the past. Hence, there are inconsistencies noted that show that despite having the same mailing addresses, the taxes for one property were paid while not for the other.
  - **Figure 4** shows that the mailing address (ie. 3247 N Sorona Ave) for the properties is listed under the company name "Reliable Rapid Services, Inc," which is also owned by Mr. Angrez S. Gill (previous owner of the property in question).

### Argument 3: Extended Delinquency Period

- RTC Section 3691 authorizes the auction of properties with unpaid taxes for five years. The extended delinquency period in this case justifies the county's action to auction the property.

### Argument 4: Auction Procedures

- The auction process, governed by RTC Sections 3694, 3700-3711, ensures transparency and fairness. The county adhered to these legal procedures in conducting the sale.

Overall, I hope that the county will fairly allocate the land to the individual who has diligently paid their property taxes for over 30 years and has rightfully obtained the property, ensuring a just decision in the matter.

Best regards,

**Sukhbaj Randhawa (New Buyer)**

Figure 1

08/05/2024, 02:29 PARCEL VIEWER | Fresno County - Aerial views of parcels - ownership

**Property Data**

**APN**  
511-240-155

**Owner Name**  
GILL ANGREZ S

**Parcel Situs Address**  
[no data]

**Owner Mailing Address**  
3247 N SONORA AVE, FRESNO, CA 93722-4667

**Deed ID**  
2017.107494

**Deed Date**  
08-25-2017

**Year Built**  
[no data]

**Land Value Assessed**  
351,900

**Improvement Value Assessed**  
25,500

**Total Value Assessed**  
377,400

**Parcel Size**  
2.12 AC

**Situs Zip Code**  
[no data]

**Land Use Class**  
COMMERCIAL

**Land Use Code**  
0010

W Griffith Way

N Saratoga Av

N Vernal Av

ENPLAN

Google

Map data ©2024 INEGI Imagery ©2024

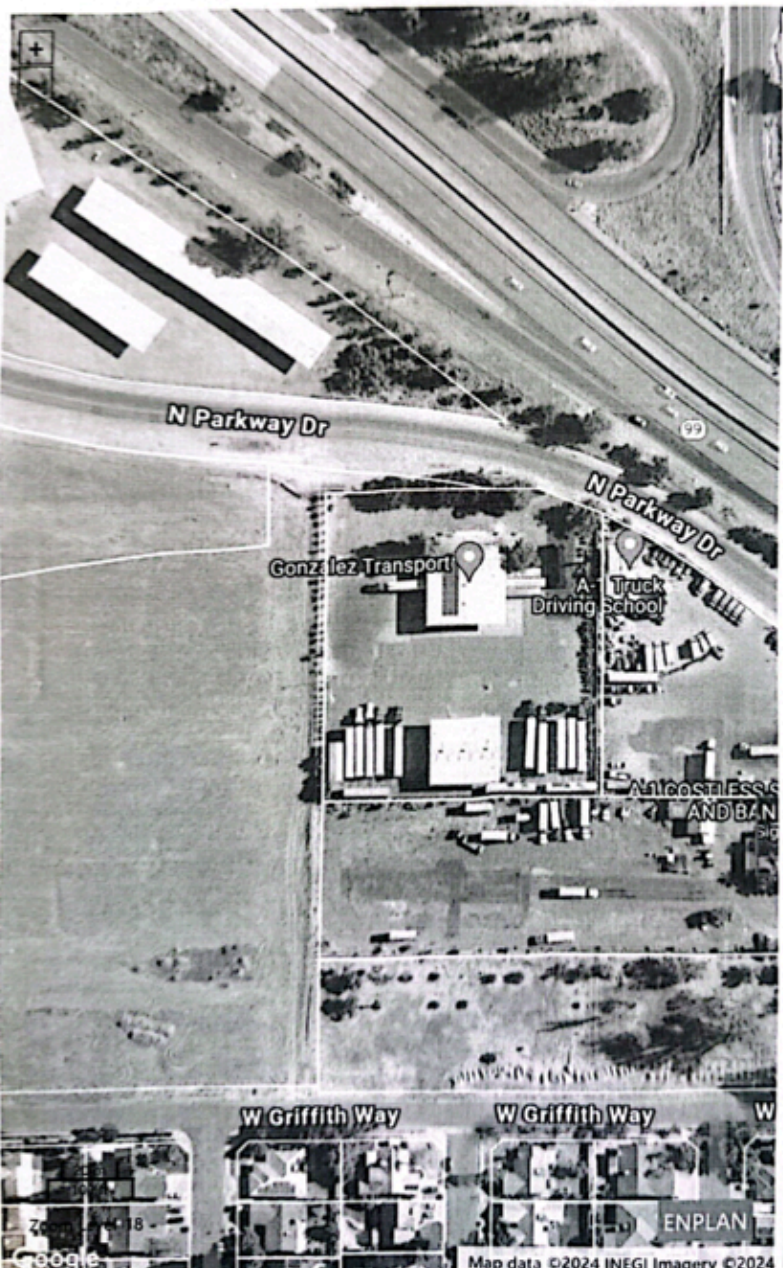
Title Information

Assessor Parcel Map

https://app.mapport.com/fresno-county-parcel-viewer 1/1

Figure 2

08/05/2024, 02:28 PARCEL VIEWER | Fresno County - Aerial views of parcels - ownership



**Property Data**

**APN**  
511-240-16S

**Owner Name**  
GILL ANGREZ S

**Parcel Situs Address**  
3639 N BRAWLEY AVE, FRESNO, CA 93722-6315

**Owner Mailing Address**  
3247 N SONORA AVE, FRESNO, CA 93722-4667

**Deed ID**  
2017.107494

**Deed Date**  
08-25-2017

**Year Built**  
1948

**Land Value Assessed**  
61,200

**Improvement Value Assessed**  
91,800

**Total Value Assessed**  
153,000

**Parcel Size**  
16,400 SF

**Situs Zip Code**  
93722

**Land Use Class**  
RESIDENTIAL

**Land Use Code**  
1001

Map data ©2024 INEGI Imagery ©2024

<https://app.mapport.com/fresno-county-parcel-viewer>

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Figure 3



**Auditor-Controller  
Treasurer-Tax Collector**



Property Tax Payments    [Log Out](#) | [New Search](#) | [Last Search Results](#) | [Payment List](#)

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**FRESNO COUNTY SUPPLEMENTAL PROPERTY TAX DETAILS**

PARCEL NUMBER  
511-240-16S-YY

	LAND	IMPROVEMENTS	FIXTURES(TFI)	MOBILEHOME	TOTAL
NEW BASE	\$ 60,000.00	\$ 90,000.00	\$ .00	\$ .00	\$ 150,000.00
LESS 22 ROLL	\$ 53,609.00	\$ 42,887.00	\$ .00	\$ .00	\$ 96,496.00
LESS PREV SUPPL	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
SUPPL VALUE	\$ 6,391.00	\$ 47,113.00	\$ .00	\$ .00	\$ 53,504.00
LESS HOMEOWNERS EXEMPTION					\$ .00
LESS OTHER EXEMPTION					\$ .00
NET TAXABLE VALUE					\$ 53,504.00

TAX AREA	005-183	PEST CONTROL VALUE	\$ .00
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ASSESSED TO
BLANK PURSUANT TO CA GC7928.205

IMPORTANT MESSAGES
PRORATE FACTOR: 1.00
ACTIVITY DATE: 2022-06-08
LOCATION
3639 N BRAWLEY, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	\$ 535.04
FRES PEN OVERRIDE	1	.032438	\$ 17.34
CENTRAL USD 08D	1	.004932	\$ 2.62
CENTRAL USD 16A	1	.011364	\$ 6.08
CENTRAL USD 16 REF	1	.037816	\$ 20.22
CENTRAL 14 REF1 B	1	.011286	\$ 6.02
CENTRAL USD 14 REF	1	.030162	\$ 16.12
CENTRAL USD 08C	1	.004356	\$ 2.32
CENTRAL USD 16B	1	.024404	\$ 13.04
CENTRAL USD 16C	1	.011818	\$ 6.32
CENTRAL USD 20A	1	.014010	\$ 7.48
CENTRAL USD 20AREF	1	.009548	\$ 5.10
STATE CCC 15 REF1	1	.003716	\$ 1.98

<https://sonant.fresnocountyca.gov/paymentapplication/SupplementalDetails.aspx?id=51124016&PropertyType=1&suffix=YY&hmat=DFA2372F352F1...> 1/2


08/05/2024, 02:28

Fresno County Property Tax Application


STATE CCC 16 A	1	.001250	\$ .66
STATE CCC 17 REFI	1	.000200	\$ .10
STATE CCC 02 S 18A	1	.002454	\$ 1.30
STATE CCC 16 B	1	.018762	\$ 10.02
STATE CCC 20 REFI	1	.002088	\$ 1.10
<b>TOTAL TAX RATE</b>		<b>1.220604</b>	
<b>TOTAL TAX</b>			<b>\$652.86</b>

1st Installment		2nd Installment	
Due Date	2023-05-31	Due Date	2023-10-02
Status	Paid 2023-05-17	Status	Paid 2023-05-17
Taxes Due	\$ 326.43	Taxes Due	\$ 326.43
Penalties Due	\$ .00	Penalties Due	\$ .00
Additional Fees Due	\$ .00	Additional Fees Due	\$ .00
Total Amount Due	\$ 326.43	Total Amount Due	\$ 326.43
Parcel Number	511-240-16S-YY	Parcel Number	511-240-16S-YY

Figure 4



**STATE OF CALIFORNIA**  
Office of the Secretary of State  
**STATEMENT OF INFORMATION CORPORATION**  
California Secretary of State  
1500 11th Street  
Sacramento, California 95814  
(916) 653-3516



BA20231318302

For Office Use Only

-FILED-

File No.: BA20231318302  
Date Filed: 8/23/2023

Entity Details

<b>Corporation Name</b>	RELIABLE RAPID SERVICES INC.
<b>Entity No.</b>	3704972
<b>Formed In</b>	CALIFORNIA

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Street Address of Principal Office of Corporation

<b>Principal Address</b>	3247 N SONORA AVE FRESNO, CA 93722
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Mailing Address of Corporation

<b>Mailing Address</b>	3247 N SONORA AVE FRESNO, CA 93722
<b>Attention</b>	

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Street Address of California Office of Corporation

<b>Street Address of California Office</b>	3247 N SONORA AVE FRESNO, CA 93722
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Officers

Officer Name	Officer Address	Position(s)
ANGREZ SINGH GILL	3247 N SONORA AVE FRESNO, CA 93722	Chief Executive Officer
HARSIMRANJEET SINGH	3247 N SONORA AVE FRESNO, CA 93722	Secretary
ANGREZ GILL	3247 N SONORA AVE FRESNO, CA 93722	Chief Financial Officer

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Additional Officers

Officer Name	Officer Address	Position	Stated Position
None Entered			

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Directors

Director Name	Director Address
ANGREZ SINGH GILL	3247 N SONORA AVE FRESNO, CA 93722

The number of vacancies on Board of Directors is: 0

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Agent for Service of Process

<b>Agent Name</b>	VANESSA JENIFFER MARTINEZ
<b>Agent Address</b>	4460 W SHAW AVE UNIT 500 FRESNO, CA 93722

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Type of Business

<b>Type of Business</b>	TRANSPORTATION
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Email Notifications

<b>Opt-in Email Notifications</b>	Yes, I opt-in to receive entity notifications via email.
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Labor Judgment

B2054-0999 08/23/2023 3:31 AM Received by California Secretary of State

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No Officer or Director of this Corporation has an outstanding final judgment issued by the Division of Labor Standards Enforcement or a court of law, for which no appeal therefrom is pending, for the violation of any wage order or provision of the Labor Code.

Electronic Signature

By signing, I affirm that the information herein is true and correct and that I am authorized by California law to sign.

ANGREZ S GILL

Signature

08/23/2023

Date

B2054-1000 08/23/2023 3:31 AM Received by California Secretary of State