

Rescission Hearing

APN 393-180-40S

THE FOLLOWING EXPLANATION WAS PROVIDED BY THE FRESNO COUNTY TAX COLLECTORS OFFICE AS REASONS FOR THE PROPOSED RESCISSION OF MARCH 2024 TAX SALE. TODAY, I WILL EVALUATE THIS RESPONSE IN SECTIONS FOR CLARITY AND ACCURACY.

1	The proposed rescission is due to the county having listed, sold, and deeded a property not subject to power to sell, because its legal description was erroneously included with that of the parcel that was subject to the tax collector's power to sell.
2B/ 2A	The legal description for parcel 393-180-49 (which was not subject to the Tax Collector's power to sell) was erroneously included with the legal description for parcel 393-180-40S (which was subject to the Tax Collectors power to sell).
3	The notice of power to sell, the auction website, and the Tax Collector's deed to the purchaser all included legal descriptions for both parcels.
4	"Therefore, notices received by the prior owner did not correctly describe the property that was at risk and"
5	Information provided to prospective tax sale purchasers did not accurately describe what they were bidding on,
6	Because of these errors, the property should not have been sold.

County Response Part 1

“The proposed rescission is due to the County having listed, sold, and deeded a property not subject to power to sell, because its legal description was erroneously included with that of the parcel that was subject to the Tax Collector’s power to sell.”

- That statement inaccurately portrays the events that occurred during the tax sale:
- No documents have been recorded against any other APN # related to this tax sale.
- There is no evidence to support the Tax Collector's theory that another property (APN#) was actually sold as a result of this tax sale, as required to under RTC Section 3731.
- Unless legally merged with another parcel, APN 393-180-40S and its associated rights and Tax Default status remain independent of any other parcel (APN #).

County Response Part 2

The legal description for parcel 393-180-49 (which was not subject to the Tax Collector's power to sell) was erroneously included with the legal description for parcels 393-180-40S (which was subject to the Tax Collectors power to sell).

- Although this section of the response is much more accurate, it is still misleading without additional context;
- First, lets clarify that we understand that there was a property description error which still exist today, and without the participation and consent of the Tax Collector Office, or the Board of Supervisors, we are unable to resolve this situation independently.
- Clerical errors in recorded tax sale deeds can typically be, and in many cases are required to be resolved, by accurately re-recording the deed or issuing a new corrective deed consistent with the intent of the parties.
- Furthermore, minor errors in the property descriptions do not warrant granting delinquent property owners the right to redeem a tax-defaulted property after it has been sold at a legally conducted and duly notified County Tax Sale.
- Let's examine the Legal Description in question before we move on.

Erroneous Information on Recorded Documents

DOC #2022-0091871 Page 2 of 2

Attachment 'A'

393-180-40S

16-02468

APN 393-180-40S 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 46'58" 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 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.~~



Inaccurate
Property
Description
for
393-180-40S

Assessors Parcel Map 393-180-40S

-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.

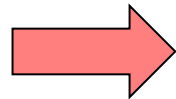
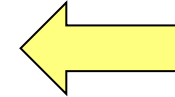
POR. SEC. 8, T.16S., R.22E., M.D.B. & M.

Tax Rate Area
11-075
180-000

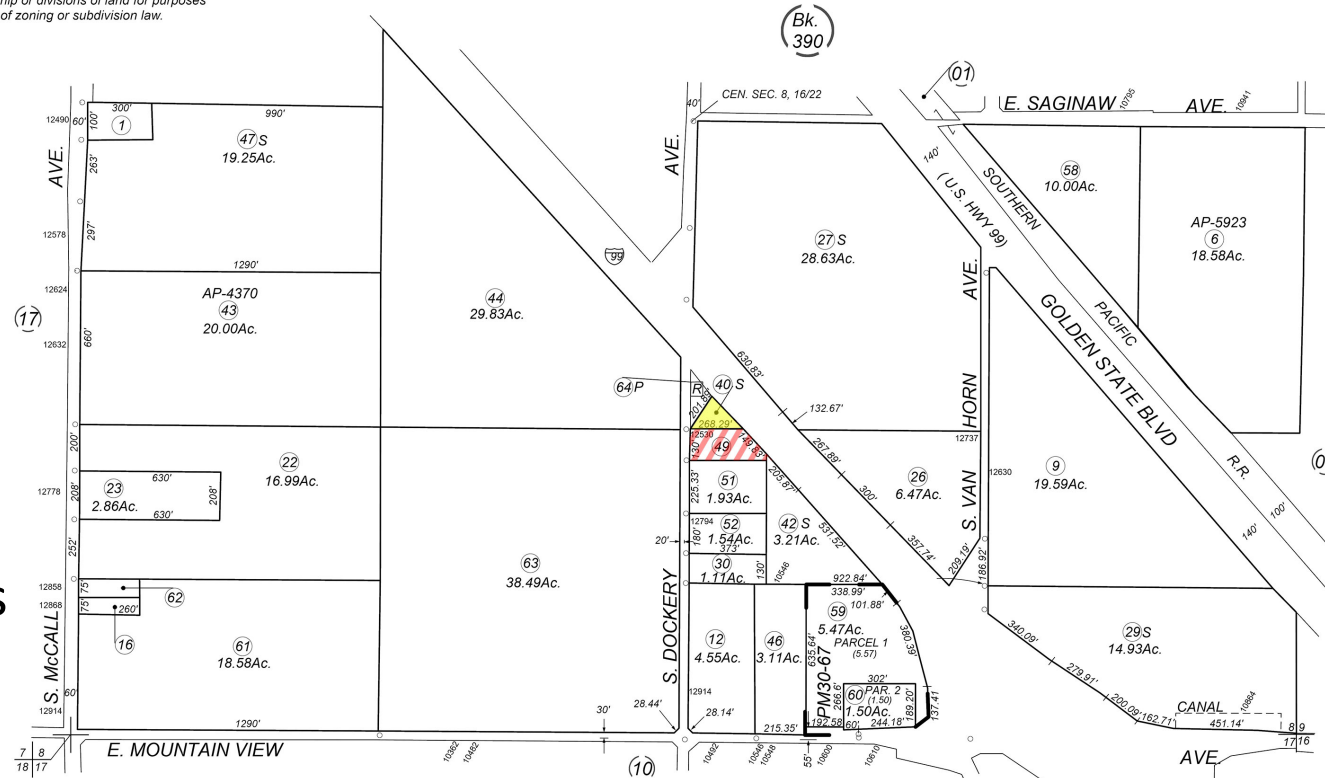
393-18



Accurate
Property
Boundary for
393-180-40S
(Yellow Triangle)



Not a part of this
tax sale
393-180-49
(Red/White
Square)



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

County Response Parts 2A & 2B

Looking at this section of the Tax Collector's response as two parts will help make it easier to understand:

Part 2A- "393-180-40S (which was subject to the Tax Collectors power to sell)":

-APN 393-180-40S was subject to the power of sale under California Revenue and Taxation Code Section 3691 due to unpaid secured property taxes for five or more years.

-The tax sale was conducted exclusively for APN 393-180-40S, there was no mention of any other APN # included in the sale.

-The accurate property boundaries for APN 393-180-40S are reflected as "Parcel 1" in the recorded property description in question, in the Notice of Power to Sell and in the Tax Deed to Purchaser.

-Accurate boundaries for APN 393-180-40S appear on all Assessor Parcel Maps dating back 25 or more years.

-The correct property description and boundaries for APN 393-180-40S are outlined in all previously recorded documents related to subject parcel.

-The County Tax roll identifies APN 393-180-40S location as "SUR RTS TRIANGULAR PAR IN SE1/4 SEC 8 T16R22," which also matches the triangular configuration lot shown on the Assessor's Parcel Map.

-Additionally, a quick search of publicly available databases would clarify that there was no additional parcels associated with the tax sale of a single APN# 393-180-40S

-Based on the above information, it can be assumed a that reasonable person with a very small amount of due diligence, would be able to understand what they are purchasing when bidding specifically on APN # 393-180-40S.

Part 2B- "The legal description for parcel 393-180-49 (which was not subject to the Tax Collector's power to sell) was erroneously included with the legal description":

-"APN # 393-180-49" is not specifically referenced in any of the tax sale documents including all notices, auctions, recordings, publications, listings and deeds.

-The Notice of Power to Sell and Tax Deed to Purchaser references a "Parcel 2", however no specific APN number exists.

-No documents concerning this tax sale have been recorded against APN 393-180-49.

-No ownership rights related to APN 393-180-49 have been claimed by the purchaser as a result of this tax sale.

-We have offered to work with the Tax Collector's Office to resolve this issue with a consensual corrective deed that accurately depicts APN 393-180-40S property description as historically and independently described in section 2(A) above.

-In this case, the corrective document should accurately reflect the property description of the subject parcel as historically described in recorded documents, Assessors Parcel Maps and as described as Parcel 1 in the current recorded deed. See attachment for exact Legal Description.

Property Description From Tax Bill 393-180-40S



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) 600-3482 • www.FresnoCountyCA.gov

2022-23 FRESNO COUNTY SECURED PROPERTY TAX BILL

ASSESSED TO: **BLANK PURSUANT TO CA GC7928.205**

7/1/2022 THRU 6/30/2023

Important Messages

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

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

TAX PAYMENT IS DISTRIBUTED AS SHOWN BELOW					
Assessment	TAX CODE	CONTACT PHONE	Value Base	RATE/\$100	AMOUNT
FR COUNTYWIDE TAX			1	1.0000000	656.16
SELMA USD 06 S07B	5596	(559) 898-6500	1	0.0142340	9.32
SELMA USD 06 S09C	5597	(559) 898-6500	1	0.0027900	1.82
SELMA USD 14 REFI	5599	(559) 898-6500	1	0.0365500	23.98
SELMA USD 16 SER A	5799	(559) 898-6500	1	0.0183240	12.02
SELMA USD 16 S19B	5600	(559) 898-6500	1	0.0120180	7.88
SELMA USD 16 S20C	5601	(559) 898-6500	1	0.0159080	10.42
STATE CCC 15 REFI	5823	(559) 243-7366	1	0.0037160	2.42
STATE CCC 16 A	5824	(559) 243-7366	1	0.0012500	.82
STATE CCC 17 REFI	5825	(559) 243-7366	1	0.0002000	.12
STATE CCC 02 S 18A	5826	(559) 243-7366	1	0.0024540	1.60
STATE CCC 16 B	5827	(559) 243-7366	1	0.0187620	12.30
STATE CCC 20 REFI	5828	(559) 243-7366	1	0.0020880	1.36
SELMA MEASURE P	4511	(559) 891-2200	1	0.0150000	9.84
TOTAL TAX RATE				1.1432940	
CID GROUND WATER	6572	(559) 896-1660	6		22.00
TOTAL TAX					772.06

FULL VALUE
LAND
65,617
IMPROVEMENTS
PERSONAL PROPERTY
EXEMPTION
PEST CONTROL VALUE
NET TAXABLE VALUE
65,617

DESCRIPTION	1st INSTALLMENT	2nd INSTALLMENT
Due Date	12/10/2022	04/10/2023
Status		
Taxes Due	\$386.03	\$386.03
Penalties Due	\$38.60	\$38.60
Additional Fees Due		\$10.00
Amount	\$424.63	\$434.63

Screenshot- Fresno County Recorder

APN 393-180-49 with no recordings since 02/07/2018

The screenshot displays the Fresno County Recorder Self-Service Web interface. The browser address bar shows the URL: <https://fresnocountyca-web.tylerhost.net/web/search/DOCSEARCH37755>. The page header includes the Fresno County Recorder logo and the text "Self Service Web". In the top right corner, there are links for "Log in", "Home", and "cart".

The main search area contains the following fields and buttons:

- Assessor Parcel Number: 39318049
- Document Types: (empty search box)
- Buttons: "Recent searches", "Clear Selections", and "Search Q"

Below the search area, the results are displayed under the heading "Showing page 1 of 1 for 13 Total Results". The search criteria are "Assessor Parcel Number Search - Web Assessor Parcel Number equals 39318049".

The results table shows the following entries:

Recording Date	Grantor	Grantee
2018-0016598 Recording Date 02/07/2018 02:25 PM	FRESNO COU PUBLIC WORKS	DIAMOND ESTATES LLC
2017-0160274 Recording Date 12/12/2017 01:33 PM	DIAMOND ESTATES LLC	FRESNO COU PUBLIC WORKS
2016-0103608 Recording Date 08/09/2016 08:00 AM	DIAMOND ESTATES LLC	SHUBIN FAMILY PROPERTY-MANAGEMENT LIMITE
2016-0103608 Recording Date 08/09/2016 08:00 AM	DIAMOND ESTATES LLC	SHUBIN FAMILY PROPERTY-MANAGEMENT LIMITE
2016-0103607		

On the left side of the interface, there are two panels:

- Description (9)**: A list of document types with counts: ASSIGNMENT OF RENTS (1), DEED (3), DEED ESMT RW (2), DEED OF TRUST (2), and NOTICE OF LIAISON - ADMIN FINE (1).
- Grantor (17)**: A list of grantors with counts: CA ST VETS AFFAIRS (1), DIAMOND ESTATES LLC (3), and FRESNO COU PUBLIC WORKS (1).

At the bottom left, there is a "Back" button. The footer of the page includes the copyright notice: "© Copyright 2014-2023 Tyler Technologies | Version 2023.2.25".

County Response Part 3

The notice of power to sell, the auction website, and the Tax Collector's deed to the purchaser all included legal descriptions for both parcels.

- While it is correct that some additional information was erroneously included, the required elements for all Notices and Publications for APN 393-180-40S were met under RTC.
- It is important to examine the impact of these errors on the outcome to determine whether they are minor or substantial. You must consider the following:
 - Errors in the property description did not obstruct the payment of annual secured property taxes by the previous tax-defaulted owners.
 - Errors did not impede commencing party from being duly notified in relation to annual property taxes, power to sell notices, and/or any other communications related to their obligations as the owners of APN 393-180-40S.
 - Such errors do not prevent the County from conducting legally recognized sales of a tax-defaulted parcel, nor do they prevent the issuance of corrective deeds to resolve these issues.

Tax Deed to Purchaser of Tax Defaulted Property

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
CA 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: 393-180-40S

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



See Attachment A

APN 393-180-40S 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 46'58" 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 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 LIEN SOUTH 89 DEGREES 46'58" EAST 104.77 FEET TO THE POINT OF BEGINNING. IN THE CITY OF SELMA.

Accurate
Property
Description
for
393-180-40S

Important Note About Property Description Errors

According to the State of California County Tax Collectors' Reference Manual
Chapter 7000: Notice of Power to Sell

- "NOTE: The types of errors that can occur in descriptions are varied and numerous.

A good test of a description is to determine whether a reasonable person would understand the description."

- We must use this standard to determine the prior owners understanding of the property at risk when examining this error.

- Ignorance, mistake, and/or avoidance on behalf of the prior owner are not acceptable pathways to a rescission under RTC 3731.

County Response Part 4

"Therefore, notices received by the prior owner did not correctly describe the property that was at risk"

- Again, we believe this to be incorrect.
- The fact is the property that was at risk was described in great detail.
- Accurate information for APN 393-180-40S is reflected in "Parcel 1" in the recorded property description and in the Notice of Power to Sell.
- The required elements for all Notices and Publications for APN 393-180-40S were met under RTC.
- Erroneous information was included in addition to all the required elements of notice.
- Looking at the Notice of Power to sell... Would a reasonable person be unsure that their property APN 393-180-40S was at risk of being sold because of additional erroneous information in the legal property description?

Notice of Power to Sell Tax Defaulted Property

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 6103 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 maybe 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

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



Attachment 'A'

393-180-40S

16-02468

APN 393-180-40S 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 46'58" 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 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 LIEN SOUTH 89 DEGREES 46'58" EAST 104.77 FEET TO THE POINT OF BEGINNING. IN THE CITY OF SELMA.



Accurate
Property
Description
for
393-180-40S

-We believe most reasonable persons who receive a notice of power to sell tax default property similar to this would understand that their property described and/or any parcel number(s) included in the notice would be at risk or being sold.

County Response Part 5

Information provided to prospective tax sale purchasers did not accurately describe what they were bidding on,

- This rescission proceeding was not initiated on behalf the Tax Collector's office or the purchaser.
- The person(s) commencing this proceeding are the previous owners of 393-180-40S (and current owners of 393-180-49), who lost one of their properties (40S) as a result of unpaid secured property taxes from 2016-2024.
- As the actual purchasers, based on our due diligence, we understood that we were purchasing only APN # 393-180-40S, the lot subject to tax sale under RTC 3691 and as described in Section 2A) of this document.
- We did not initiate the tax sale recission, we requested the County issue a corrective deed so this title issue would not create problems for us at a later date.
- Although I appreciate the, "we're just looking out for the purchaser" explanation provided by the Tax Collector's Office, it seem like a justification to try to avoid litigation.
- However, such bias approach to decisions related to RTC 3731 may be grounds for litigation resulting in additional exposure, liability and damages falling on the County.
- We are open to a consensual agreement on releasing legal claims related to the erroneous information, if the tax sale recission is cancelled and the property description is corrected with the county's assistance.

Proposed Non-Intent to Pursue Legal Action

ACKNOWLEDGMENT OF NON-INTENT TO PURSUE LEGAL ACTION

We, the undersigned, hereby acknowledge that we have acquired the property identified by Assessor's Parcel Number (APN) 393-180-40S, located in Fresno County, through a tax sale conducted on March 14-15, 2024. Subsequent to this acquisition, it has come to our attention that the legal description provided for this property by the county contained certain erroneous information.

Notwithstanding this, we hereby formally declare that if the Tax Sale rescission related to APN 393-180-40S is denied and/or cancelled by the Fresno County Board of Supervisors that we do not intend to initiate any claims, legal proceedings, or lawsuits against the County of Fresno in relation to the erroneous information included in the legal description of the property. We wish to emphasize our desire to maintain a positive and cooperative relationship with the County.

We maintain that we are entitled to retain ownership of tax-defaulted property APN 393-180-40S as accurately described in historical documents, Assessor's parcel maps, County tax rolls, and the current recorded deed as "Parcel 1". APN 393-180-40S was unequivocally subject to tax sale and all proper notice and publications were made under the Revenue & Tax Code. We reserve the right to any and all legal remedies if we are deprived of the ownership of APN 393-180-40S when accurately amended and as described in the attached document **(See Attachment A)**.

We sincerely hope to work collaboratively with the County to rectify the inaccuracies in the legal description, thereby enabling us to proceed with our development plans in conjunction with the City of Selma. We believe that addressing this matter in a spirit of mutual cooperation will benefit all parties involved.

Dated:

Jonathan Hannah, Managing Member,
4921 E Tulare LLC; A California Ltd Liability Co; Legal Entity

On _____, before me, _____, a Notary Public in and for said County and State, personally appeared _____, 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: _____

Attachment 'A'

APN 393-180-40S 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 46'58" 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.

Publicly Available Information

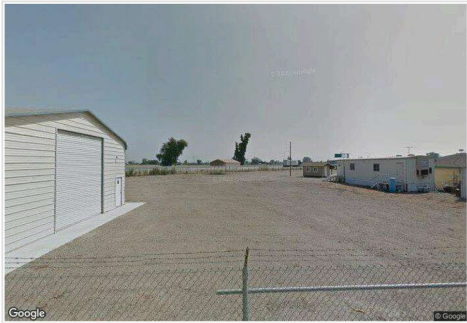
393-180-40S

393-180-49



(no-address)

Courtesy of PropertyShark, 03/23/2024



Property Details

Property address	(no-address)	Acreage	0.401
Parcel ID	393-180-40S	Property class	Single Family Residential
Legal description	SUR RTS TRIANGULAR PAR IN SE1/4 SEC 8 T16R22		- Vacant (10)
School district	011075		

Ownership Information

Owner name:	Diamond Estates LLC	Purchase date	08/09/2016
Owner address:	P O Box 149	Purchase price	\$500,000
Location:	Selma, CA 93662	Special factors	Multiple parcels
		Arm's length	Yes

Property Taxes

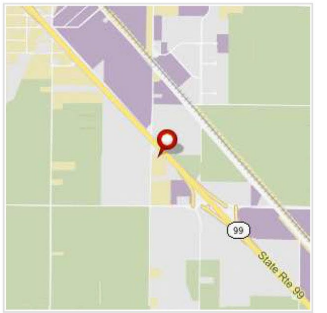
Access detailed property tax data for . Tax information included: property tax, market value and assessed value, exemptions, abatements, and assessment history.

Tax year:	2023-2024	Market value	\$66,929
Property tax	\$801		
Land value	\$66,929		



12530 South Dockery, Selma, CA 93662

Courtesy of PropertyShark, 03/23/2024



Property Details

Property address	12530 S Dockery, Selma, CA 93662	Acreage	0.98
Parcel ID	393-180-49	Property class	Single Family Residential
Legal description	12530 S DOCKERY SE		- Planned Unit
School district	011075		Development & Condos- Residential (11)
		Square footage	1,592
		Year built	1967
		Bedrooms	3

Ownership Information

Owner name:	Diamond Estates LLC	Purchase date	08/09/2016
Owner address:	P O Box 149	Purchase price	\$500,000
Location:	Selma, CA 93662	Special factors	Multiple parcels
		Arm's length	Yes

Property Taxes

Access detailed property tax data for . Tax information included: property tax, market value and assessed value, exemptions, abatements, and assessment history.

Tax year:	2023-2024	Building value	\$167,326
Property tax	\$3,203	Market value	\$267,720
Land value	\$100,394		

County Response Part 6

Because of these errors, the property should not have been sold.

- Revenue and Taxation Code Section 3731 does not require the reversal of a tax sale due to errors which can be readily corrected.
- Minor errors in the property description, as in this case, do not fulfill the criteria to classify APN 393-180-40S as "not subject to the power of sale."
- Subject parties were duly notified prior to the tax sale, in accordance with all pertinent sections of the Revenue and Taxation Code, including but not limited to Sections 3691, 3701, and 3702.
- Delinquent taxpayers are not afforded the right to redeem their property due to minor, non substantial errors in property descriptions, nor should it be grounds to prevent and/or rescind a tax sale.
- The accurate property description was always present within the legal property description.

Summary

- We acknowledge that an error was made, however, we believe because this error has not provided the necessary elements to warrant rescission actions pursuant to Section 3731 of the Revenue and Taxation Code, you should conclude that the error was minor and corrective measures are the appropriate resolution to preserve the validity of this Tax sale.
- Based on our discussions, we believe that the Tax Collector's Office has reluctantly forwarded this issue to the Board of Supervisors under threat of litigation from the previous Tax Defaulted owners.
- It is our belief that the previous owners do not have any legal standing to assert themselves and/or threaten legal action against the County, nor do they retain any rights to the recovery of APN 393-180-40S.
- We have made no claim to any other parcel related to the tax sale of APN 393-180-40S.
- We requested that the Board Deny/Cancel the Rescission and direct the the tax collector's office to promptly issue a consensual corrective deed to resolve the legal description issue.

Proposed Corrective Deed

CORRECTIVE DEED

This Corrective Deed is made and entered into this 11th day of March, 2025, by and between the Fresno County Tax Collector, hereinafter referred to as "Seller," and 4921 E Tulare LLC; A California Ltd Liability Co; Legal Entity, hereinafter referred to as "Purchaser."

WITNESSETH:

WHEREAS, Seller conveyed to Purchaser APN# 393-180-40S by deed dated April 29, 2024 and recorded on April 29, 2024 in the Official Records of Fresno County, California, as Document Number 2024-0038146 ("Original Deed"); and

WHEREAS, the Original Deed erroneously included a reference to an additional parcel (Parcel #2) in the property description, which was incorrect; and

WHEREAS, Seller and Purchaser desire to correct the property description in the Original Deed to accurately reflect property description and the intent of the parties;

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, Seller does hereby grant, convey, and confirm to Purchaser all that real property situated in the County of Fresno, State of California, described as follows:

393-180-40S

See Attachment A

Dated:

Oscar J. Garcia, CPA, Fresno County Tax Collector

Jonathan Hannah, Managing Member,
4921 E Tulare LLC; A California Ltd Liability Co; Legal Entity

On _____ before me, _____, a Notary Public in and for said County and State, personally appeared _____, 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:_____

Attachment 'A'

APN 393-180-40S 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 46'58" 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.

Final Thoughts

- "Usually, if you don't pay your car payment your vehicle gets repossessed, if you fail to pay your mortgage your house gets foreclosed on, or as in this case, if you don't pay your property tax the Fresno County Tax Collector's office for more than 5 years your property will be auctioned to the highest bidder. "

- One recorded document will resolve this whole issue today, the corrective action or the rescission.

- Which one will you choose to support?

- Will you reward delinquent behaviors based on a technicality and misguided interpretations of RTC Section 3731 or will you terminate the recession and proceed with consensual corrective measures.

- According to California Revenue and Taxation Code Section 3731, the Board of Supervisors play a pivotal role in the rescission of tax sales. The Board of Supervisors expert judgment and diligence in these matters are highly valued. Your opinion on this issue is significant. Your time and attention to this matter is greatly appreciated and either way you vote, we thank you for your consideration!

4921 E Tulare LLC, Presented by: Jon Hannah