

March 25, 2025

Hearing on Rescission of March 2024 Tax Sale

of APN 085-080-13

Petitioner: Bernard J Austin, Counsel and Trustee
for California Pacific Land Trust

Overview

- **Previous Assessee and Party of Interest:**
 - California Pacific Land Trust
 - Fernandez Elroy Trustee
- **Petitioner:**
 - Bernard J. Austin, identified himself as Trustee and counsel to California Pacific Land Trust, alleged the following:
 - Failed to be given notices
 - Missing a party of interest
 - Lack of due process
- **Tax Collector will present**
 - That all statutory processes were followed, which satisfies due process

Assessor Parcel Map Showing Location of Subject Parcel (085-080-13)

APN 085-080-13 described as **“40 AC SW1/4 OF SW1/4 SEC 16 T21R17”** – this is open land



-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'S, 16,17,18,19,20 & 21, T. 21 S., R. 17 E., M.D.B. & M.

085-08
Tax Rate Area
77-002
77-005

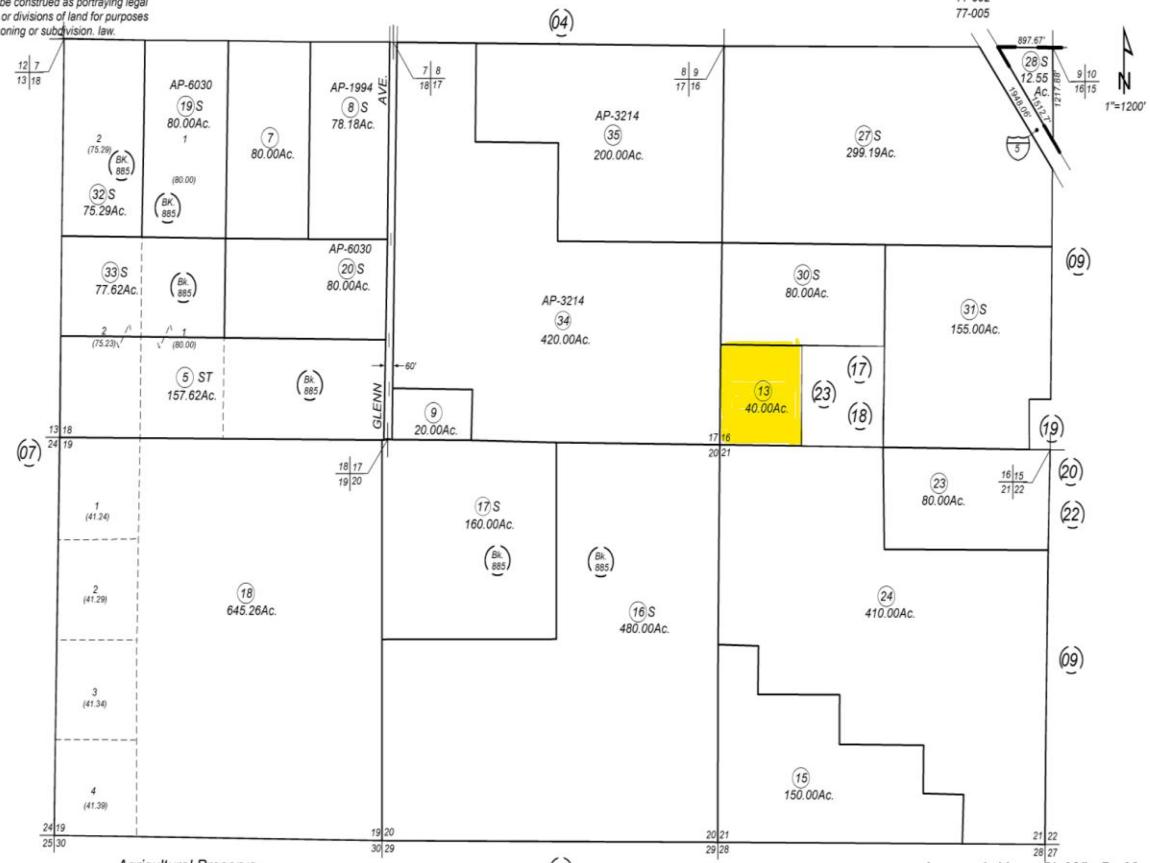


Image From Parcel Quest - Open Land



Satisfying Statutory Requirements

Annual Tax Bills and Delinquent Notices

- Mailed each year to Assessee at the address shown on the tax roll, stating that there are delinquent taxes for the prior year

Notice of Power to Sell Tax Defaulted Property

- Recorded on July 15, 2022

Document Number 2022-0091758

Notices of Tax Sale

- Mailed to Parties of Interest on January 26, 2024
 - Under Revenue and Taxation Code sec. 3701, these notices must be sent “not less than 45 days nor more than 120 days before the proposed sale.” So someone who becomes a party of interest less than 45 days before the sale will not receive notice.
- 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. The Subject Parcel is open land.

Tax Deed to Purchaser

- Recorded on April 29, 2024

History on Subject Parcel – 085-080-13

- The Subject Parcel became Subject to the Tax Collector's Power to Sell three times before it was sold at March 2024 Tax Sale.
 - July 1, 2013 – Doc# 2013-0105675
 - A segregated 75% portion of the property was in default
 - Redeemed on 01/25/2016
 - Redeemed by Mr. Bernard Austin (Petitioner)
 - July 1, 2016 – Doc# 2016-0098662
 - A segregated 20% portion of the property was in default
 - Redeemed on 08/04/2016
 - Redeemed by Mr. Bernard Austin (Petitioner)
 - July 1, 2022 – Doc# 2022-0091758
 - Sold at Tax Sale and not Redeemed
- The whole Subject Parcel was sold at the March 2024 Tax Sale.

Obligation to Pay Taxes

- Property owners have an affirmative obligation to pay their taxes, whether or not they receive a bill: “Failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties.” (Rev. & Tax. Code, sec. 2610.5.)
- The courts hold that “the owner must be charged with knowledge of the property which he owns, that it is his duty to ... see that he pays the taxes thereon, and that when endeavoring to ascertain the amount of his tax, he must search until he finds his property.” (*Webster v. Somer* (1911) 159 Cal. 459, 464.)
- The history of the Subject Parcel demonstrates that Mr. Austin knew that the California Pacific Land Trust owned the property and that he knew how to pay the taxes.

The next three slides show the Previous Assessee receiving title to the Subject Property by a set of Quitclaim Deeds.

Address to mail the tax statement:
2730 Gateway Oak Dr. Suite 100,
Sacramento, CA 95833

Quitclaim Deed to - Doc# 2010-156106 on 11/22/2010

Mail to Previous Assessee:
Address shown is 2730, Gateway Oaks Drive, Suite 100

RECORDING REQUESTED BY

WHEN RECORDED MAIL TO

Name California Pacific Land Trust
Address 2730 Gateway Oaks Drive
City & State Suite 100
Sacramento, CA 95833

ESCROW NO N/A
TITLE ORDER NO N/A

FRESNO County Recorder
Robert C. Werner
DOC- 2010-0156106
Monday, NOV 22, 2010 10 16:14
Ttl Pd \$15.00 Nbr-0003332194
DJG/R6/1-1

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

QUITCLAIM DEED

The undersigned grantor(s) declare(s) Documentary transfer tax is \$SEE ATTACHMENT. *Not disclosed.* Parcel No 085-080-13

computed on the full value of property conveyed, or
 computed on the full value less the value of liens and encumbrances remaining thereon at the time of sale
 Unincorporated area

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Polly G. Eaton, Trustee of the Robert L. Eaton and Polly G. Eaton Family *Trust* f hereby REMISE(S), RELEASE(S), AND FOREVER QUITCLAIM(S) to

California Pacific Land Trust
the following described real property in the

County of Fresno, State of California

An undivided seventy five (75%) interest in assessor's parcel number 085-080-13 more particularly described as follows 40 AC, Southwest Quarter (SW 1/4) of the Southwest Quarter (SW 1/4) of Sec 16 Township 21 Range 17

Robert L. Eaton and Polly G. Eaton Family Trust.

Date 10/14/16

Polly G. Eaton,
Polly G. Eaton, Trustee,
R.L.

Quitclaim Deed to - Doc# 2010-0168890 on 12/20/2010

Mail to
Previous
Assessee:
Address
shown is
2730, Gateway
Oaks Drive,
Suite 100

RECORDING REQUESTED BY:
AND WHEN RECORDED, MAIL TO:

Richard G. Logan, Jr.
Knox Ricksen LLP
1300 Clay Street, Suite 500
Oakland, CA 94612

MAIL TAX STATEMENTS TO:

Elroy Fernandes, as Trustee of the
California Pacific Land Trust
2730 Gateway Oak Dr. Suite 100
Sacramento, CA 95833

APN 085-080-13



SPACE ABOVE THIS LINE FOR RECORDER'S USE

QUITCLAIM DEED

DOCUMENTARY TRANSFER TAX \$ 1,65
 Computed on full value of property conveyed, or
 Computed on full value less liens & encumbrances
remaining at time of sale

J. Reyes
Signature of Declarant or agent determining tax

MARY B. RICKSEN quitclaims to ELROY FERNANDES, AS TRUSTEE OF THE CALIFORNIA PACIFIC LAND TRUST, all of her right, title and interest in that certain real property in Fresno County, California, more particularly described as follows:

Quitclaim Deed to - Doc# 2010-0168891 on 12/20/2010

Mail to
Previous
Assessee:
Address
shown is
2730, Gateway
Oaks Drive,
Suite 100

RECORDING REQUESTED BY:
AND WHEN RECORDED, MAIL TO:

Richard G. Logan, Jr.
Knox Ricksen LLP
1300 Clay Street, Suite 500
Oakland, CA 94612

MAIL TAX STATEMENTS TO:

Elroy Fernandes, as Trustee of the
California Pacific Land Trust
2730 Gateway Oak Dr. Suite 100
Sacramento, CA 95833

APN 085-080-13



FRESNO County Recorder
Robert C. Werner
DOC- 2010-0168891

Check Number 5246
Monday, DEC 20, 2010 14:41:20
Ttl Pd \$19.65
Nbr-0003348087
JZG/R3/1-2

SPACE ABOVE THIS LINE FOR RECORDER'S USE

DOCUMENTARY TRANSFER TAX \$ 1.65
 Computed on full value of property conveyed, or
 Computed on full value less liens & encumbrances
remaining at time of sale.

J.D. Reyes
Signature of Declarant or agent determining tax

QUITCLAIM DEED

HELEN B. BRECK quitclaims to ELROY FERNANDES, AS TRUSTEE OF THE CALIFORNIA PACIFIC LAND TRUST, all of her right, title and interest in that certain real property in Fresno County, California, more particularly described as follows:

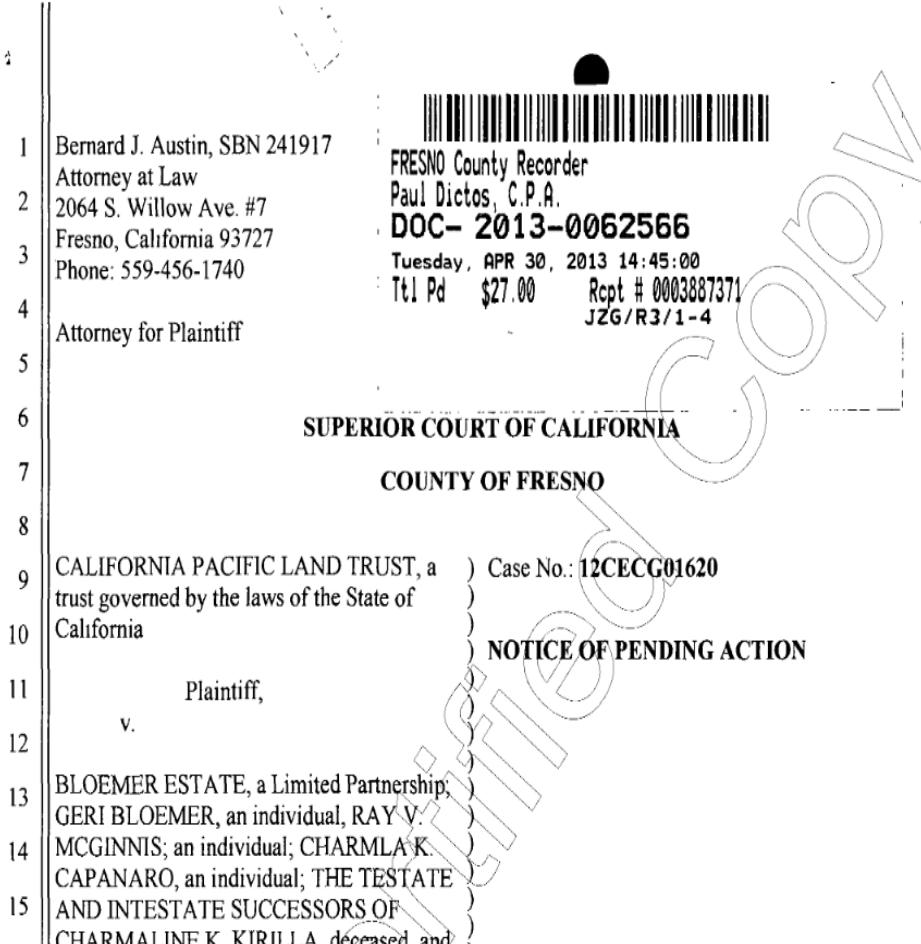
Lis Pendens – Notice of Pending Action

Doc # - 2013-0062566

- **Lis Pendens – Notice of Pending Action recorded by Mr. Bernard J. Austin.**
- **On this recorded document, Mr. Austin's address is listed:**

**2064 S. Willow Ave #7
Fresno CA**

- **A Party of Interest Notice was sent to that address**



CA Revenue & Taxation Code 4807

The Notice of Pending Action does not stop a tax sale.

Revenue and Taxation Code Section 4807:

- “No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against any county, municipality, or district, or any officer thereof, to prevent or enjoin the collection of property taxes sought to be collected.”

California Constitution, Article XIII, Section 32:

- “No legal or equitable process shall issue in any proceeding in any court against this State or any officer thereof to prevent or enjoin the collection of any tax. After payment of a tax claimed to be illegal, an action may be maintained to recover the tax paid, with interest, in such manner as may be provided by the Legislature.”

Stipulated Final Judgment of Partition

Doc # 2015-0083463 on 6/30/2015

Recording Requested By & When Recorded, Return To:



Name: Bernard J. Austin
Street: 2064 S Willow Ave. #7
Post Office Box #: _____
City / St. / Zip: Fresno, CA 93727

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

DOC- 2015-0083463

Tuesday, JUN 30, 2015 14:43:05

Ttl Pd \$40.00 Rept # 0004343978
KJE/R5/1-8

FILED
JUN 28 2013

FRESNO COUNTY SUPERIOR COURT
By _____ DEPT. 501

Stipulated Order

SUPERIOR COURT OF CALIFORNIA

COUNTY OF FRESNO

CALIFORNIA PACIFIC LAND TRUST, a
trust governed by the laws of the State of
California

Case No.: 12CECG01620 MBS

[PROPOSED] STIPULATED ORDER
ADJUDICATING PROPERTY
INTERESTS BETWEEN BLOEMER
ESTATE, L. P., GERI BLOEMER, AN
INDIVIDUAL, THE TESTATE AND
INTESTATE SUCCESSORS OF GERI
BLOEMER, AND CALIFORNIA PACIFIC
LAND TRUST

Judge: Hon. M. Bruce Smith

Plaintiff,
v.
BLOEMER ESTATE, a Limited Partnership;
GERI BLOEMER, an individual, RAY V.
MCGINNIS; an individual; CHARMLA K.
CAPANARO, an individual; THE TESTATE
AND INTESTATE SUCCESSORS OF
CHARMALINE K. KIRILLA, deceased, and
all persons claiming by, through, or under such

**Bernard J. Austin SBN 241917
Attorney at Law
2064 South Willow Ave. #7
Fresno, CA 93727**

Stipulated Final Judgment -

Doc # 2024-0032048 - page 1

A stipulated Final Judgment was recorded on April 8, 2024, after the Tax Sale dated March 14-15, 2025, but before the Tax Sale deed on April 29, 2024. This cannot stop the Tax Sale, but it can make them parties of interest for excess proceeds.

8

RECORDING REQUESTED BY
NAME: Bernard J. Austin

WHEN RECORDED MAIL TO:
NAME: Bernard J. Austin
ADDRESS: PO BOX 1619
CITY / STATE / ZIP: Crestline, CA 92325

(DOCUMENT WILL ONLY BE RETURNED TO NAME & ADDRESS IDENTIFIED ABOVE)

2024-0032048
FRESNO County Recorder
Paul Dictos, CPA
Monday, Apr 08, 2024 02:23:54 PM
Titles: 1 Pages: 8
Case: 245 00
S&S Fee: 345 00
Taxes: 0 00
Total: 115 00

(SPACE ABOVE FOR RECORDER'S USE)

Stipulated Final Judgment of Partition Adjudication Property Interest in Parcel Number 085-080-13 and Order of Sale
(DOCUMENT TITLE)

2024-0032048
FRESNO County Recorder
Paul Dictos, CPA
Monday, Apr 08, 2024 02:23:54 PM

1 Bernard J. Austin SBN 241917
2 Attorney at Law
3 2024 Sycamore Willow Ave. #7
4 Fresno, CA 93727
5 Phone: 559-457-1740
6 Attorney for Plaintiff
7
8
9 CALIFORNIA PACIFIC LAND TRUST, a
10 trust governed by the laws of the State of
11 California
12 Plaintiff,
13 v.
14 BLOEMER ESTATE, a Limited Partnership;
15 GERI BLOEMER, an individual; RAY V.
16 MCGINNIS; an individual; CHARMILA K.
17 CAPANARO, an individual; THE TESTATE
18 AND INTESTATE SUCCESSORS OF
19 CHARMALINE K. KIRILLA, deceased, and
20 all persons claiming by, through, or under such
21 decedent; THE TESTATE AND INTESTATE
22 SUCCESSORS OF LEWIS S. EATON,
23 deceased, and all persons claiming by,
24 through, or under such decedent; THE
25 TESTATE AND INTESTATE SUCCESSORS
26 OF B. FRANKLIN KNAPP deceased, and all
27 persons claiming by, through, or under such
28 decedent; and all persons claiming any
legal or equitable right, title, estate, lien, or
interest in the property described in the
complaint adverse to Plaintiff's interests or
title, or any cloud upon Plaintiff's interests or
title thereto and DOES 1 through 30.

Defendants

FILED
AUG 19 2013
FRESNO COUNTY SUPERIOR COURT
By _____
DEPT. 501

SUPERIOR COURT OF CALIFORNIA
COUNTY OF FRESNO

Case No.: 12CECG01620 MBS
(PROPOSED) STIPULATED FINAL
JUDGMENT OF PARTITION
ADJUDICATION PROPERTY
INTERESTS IN PARCEL NUMBER 085-
080-13 AND ORDER OF SALE
Judge: Hon. M. Bruce Smith

Amended Judgement of Partition and Order of Sale (APN 085-080-13)

Doc # 2025-0001836 - page 1

RECORDING REQUESTED BY NAME: <u>Bernard J. Austin</u>	 2025-0001836 FRESNO County Recorder Paul Dictos, CPA Wednesday, Jan 08, 2025 03:33:57 PM Titles: 1 Pages: 7 Fees: \$37.00 CA SB2 Fee: \$75.00 Taxes: \$0.00 Total: \$112.00 B.J.A.
WHEN RECORDED MAIL TO: NAME: <u>Bernard J. Austin</u> ADDRESS: <u>PO BOX 1619</u> CITY/STATE/ZIP: <u>Crestline, CA 92325</u>	
(DOCUMENT WILL ONLY BE RETURNED TO NAME & ADDRESS IDENTIFIED ABOVE)	

(SPACE ABOVE FOR RECORDER'S USE)

AMENDED JUDGMENT OF PARTITION
AND ORDER OF SALE (APN 085-080-13)
(DOCUMENT TITLE)

2025-0001836

FRESNO County Recorder
Paul Dictos, CPA

Wednesday, Jan 08, 2025 03:33:57 PM

- An Amended Judgement was recorded on Jan 08, 2025 after the Initial Stipulated Final Judgement, months after the Tax Sale was completed. It has no effect on the Tax Sale.

Amended Judgement of Partition and Order of Sale (APN 085-080-13)

Doc # 2025-0001836 - page

DOC #2025-0001836 Page 3 of 7

- Charmla K. Capanaro, on this Amended Judgment, went from 3.5% to 4% ownership interest.
- Before this document was recorded, Charmla K. Capanaro was not listed as part of the owner.
- California Pacific Land Trust's undivided ninety-six (96%) interest remained unchanged

100

AMENDED JUDGMENT OF PARTITION AND ORDER OF SALE (APN 085-080-13)

2 This Amended Judgment of Partition corrects a clerical error in the judgment entered on
3 August 19, 2013.

4 In exercise of such jurisdiction, based on the evidence before the court and for good cause,
5 the court makes the following decrees and findings pursuant to stipulation:

SURFACE ESTATE OF THE SUBJECT PROPERTY

8 Based on the evidence in this action, the court finds the following ownership interests in the
9 County of Fresno property, known as Assessor's Parcel Number 085-080-13, legally described as
10 Southwest Quarter of the Southwest Quarter, Section 16, Township 21 South, Range 17 East
11 (hereinafter the "Subject Property") are hereby declared and ordered as to the surface rights/surface
12 estate in the Subject Property:

13 A. CALIFORNIA PACIFIC LAND TRUST, a trust governed by the laws of the State of
14 California, now owns the undivided ninety-six percent (96%) interest in the surface rights/surface
15 estate of the Subject Property.

19 No other persons, parties, or entities have any legal or equitable right to any title or interest in
20 the surface rights/surface estate in the Subject Property other than CALIFORNIA PACIFIC LAND
21 TRUST, a trust governed by the laws of the State of California, and the TESTATE AND INTESTATE
22 SUCCESSORS OF CHARMLA K. CAPANARO, who passed on March 28, 2018, in the percentages
23 defined above.

24 **II. PRESENT OWNERSHIP INTERESTS OF THE MINERAL INTERESTS**
25 **OF THE SUBJECT PROPERTY**

Based on the evidence in this action, the stipulations of the parties, and for good cause, the following ownership interests in the County of Fresno property, known as Assessor's Parcel

Party of Interest Notice for March 2024 Tax Sale

- On the following slide #19 through slide #25 are images of the effort our office made to notify all Parties of Interest.
- These Notices were mailed out on January 26, 2024, within the timeframe required by Revenue and Taxation Code section 3701.
- After skip tracing for returned notices, additional notices were mailed out on March 5, 2024.
- California Land Trust received three different parties of interest notices.
- A Party of Interest Notice was mailed to Mr. Bernard J Austin as a Trustee of California Land Trust to the last known address. It was returned to our office on March 4.

CA Revenue and Taxation Code 3701

- Response to Petitioner's claim of lack of due process in searching for his address:
 - **Revenue and Taxation Code Section 3701(b):**
 - "The tax collector shall make reasonable effort to obtain the last name and last known mailing address of parties of interest."
 - The Petitioner, Mr. Bernard J. Austin is not a party of interest.
 - No recorded document identifies that Petitioner as the trustee of the Previous Assessee.
 - There is no requirement of the law that the Tax Collector must try to find the address of an attorney or other alleged representative of a property owner.
 - The Tax Collector's conduct skip tracing to find California Pacific Land Trust, the party of interest.

Party of Interest Notices for March 2024 Tax Sale

Item	Date Mailed	Party of Interest Name	Address	City, State zip	Group	Page No.	P/O Article No.	Received	Returned	Remailed
140	1/26/2024	CALIFORNIA PACIFIC LAND TRUST	2730 GATEWAY OAKS DR 100	SACRAMENTO CA 95833	POI	86	7020 0640 0000 7754	4082	YES	
140	1/26/2024	FERNANDES ELROY TR	2730 GATEWAY OAKS DR 100	SACRAMENTO CA 95833	POI	86	7020 0640 0000 7754	4099	YES	
140	1/26/2024	CALIFORNIA PACIFIC LAND TRUST	C/O KNOX RICKSEN LLP	OAKLAND CA 94612-1425	POI	86	7020 0640 0000 7754	4105		X
140	1/26/2024	FERNANDES ELROY TR	C/O KNOX RICKSEN LLP	OAKLAND CA 94612-1425	POI	86	7020 0640 0000 7754	4112		X
140	1/26/2024	CALIFORNIA PACIFIC LAND TRUST	C/O KNOX RICKSEN LLP	OAKLAND CA 94612-1425	POI	86	7020 0640 0000 7754	4129		X
140	1/26/2024	FERNANDES ELROY TR	C/O KNOX RICKSEN LLP	OAKLAND CA 94612-1425	POI	86	7020 0640 0000 7754	4136		X
140	1/26/2024	CALIFORNIA PACIFIC LAND TRUST	2730 GATEWAY OAKS DR 100	SACRAMENTO CA 95833-3503	POI	87	7020 0640 0000 7754	4143	YES	
140	1/26/2024	FERNANDES ELROY TR	2730 GATEWAY OAKS DR 100	SACRAMENTO CA 95833-3503	POI	87	7020 0640 0000 7754	4150	YES	
140	1/26/2024	CALIFORNIA PACIFIC LAND TRUST	C/O BERNARD J AUSTIN	FRESNO CA 93727	POI	87	7020 0640 0000 7754	4167		X
140	3/5/2024	FERNANDES ELROY TR C/O KNOX RICKSEN LLP	12714 BUCKHORN DR	HUDSON FL 34669	SKIP TRACING	497	7019 2970 0000 3196	9957		X
140	3/5/2024	CALIFORNIA PACIFIC LAND TRUST C/O KNOX RICKSEN LLP	20650 WALNUT ST	RED BLUFF CA 96080	SKIP TRACING	497	7019 2970 0000 3196	9964		X
140	3/5/2024	CALIFORNIA PACIFIC LAND TRUST C/O KNOX RICKSEN LLP	6635 ELVERTON DR	OAKLAND CA 94611	SKIP TRACING	498	7020 0640 0001 0214	5468	YES	

Party of Interest Letter to California Pacific Land Trust – page 1

Address 1: 2730 Gateway Oaks Dr 10 Sacramento CA is the address California Pacific Land Trust provided as its mailing address on recorded documents

Address 2 & 3: 1300 Clay St 500 Oakland CA – from recorded deed

Name and Address of Sender		Firm Mailing Book For Accountable Mail											
		Affix Stamp Here (for additional copies of this receipt). Postmark with Date of Receipt.											
USPS Tracking/Article Number		Addressee (Name, Street, City, State, & ZIP Code™)											
Postage	(Extra Service) Fee	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	RD Fee	RR Fee	SC Fee	SCRD Fee	SH Fee	
1. 7020 0640 0000 7754	4082												
2.	4099												
3.													
4.	4105												
5.	4112												
6.	4129												
7.	4136												
8.													
Total Number of Pieces Listed by Sender	6	Total Number of Pieces Received at Post Office		Postmaster, Per (Name of receiving employee)									
PS Form 3877, January 2017 (Page 1 of 2) PSN 7530-02-000-9098													
Complete in Ink													
Privacy Notice: For more information on USPS privacy policies, visit usps.com/privacypolicy .													

CIVIC CENTER S
JULY 2017
100

Party of Interest Letter to California Pacific Land Trust – page 2

Address 4: 2730 Gateway Oaks Dr 10 Sacramento CA

Address 5: 2064 S Willow Ave 7 Fresno CA -- this address is the same address Mr. Austin made payment from in Jan 2016

Name and Address of Sender		Firm Mailing Book For Accountable Mail									
		Check type of mail or service		Affix Stamp Here (for additional copies of this receipt). Postmark with Date of Receipt.							
		<input type="checkbox"/> Adult Signature Required	<input type="checkbox"/> Priority Mail Express								
		<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail								
		<input type="checkbox"/> Certified Mail	<input type="checkbox"/> Return Receipt for Merchandise								
		<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation								
		<input type="checkbox"/> COD Hold For Pickup	<input type="checkbox"/> Signature Confirmation Restricted Delivery								
		<input type="checkbox"/> Insured Mail									
		<input type="checkbox"/> Priority Mail									
USPS Tracking/Article Number		Addressee (Name, Street, City, State, & ZIP Code*)									
1. 7020 0640 0000 7754		140 CALIFORNIA PACIFIC LAND TRUST 2730 GATEWAY OAKS DR 100 SACRAMENTO CA 95833-3503									
4143											
2.		140 FERNANDES ELROY TR 2730 GATEWAY OAKS DR 100 SACRAMENTO CA 95833-3503									
4150											
3.		140 CALIFORNIA PACIFIC LAND TRUST C/O BERNARD J AUSTIN 2064 S WILLOW AVE 7 FRESNO CA 93727									
4167											
4.		141 WILSON DE LILLIAN P O BOX 500058 PALMDALE CA 93550									
4174											
5.		141 WILSON DE LILLIAN 1523 W 105TH ST LOS ANGELES CA 90047-4539									
4181											
6.		142 FORRESTER BURT C 1443 16TH ST LOS BANOS CA 93402									
4198											
7.											
8.											
Total Number of Pieces Listed by Sender	Total Number of Pieces Received at Post Office	Postmaster, Per (Name of receiving employee)									
PS Form 3877, January 2017 (Page 1 of 2) PSN 7530-02-000-9098											
Complete in Ink											
Privacy Notice: For more information on USPS privacy policies, visit usps.com/privacypolicy .											

Party of Interest Letter via Skip Tracing to California Pacific Land Trust – page 1

Address 1: 20650
Walnut St Red Bluff CA
from skip tracing
process

POSTAL SERVICE®		Firm Mailing Book For Accountable Mail																	
Name and Address of Sender		Affix Stamp Here (for additional copies of this receipt). Postmark with Date of Receipt.																	
		Check type of mail or service																	
		<input type="checkbox"/> Adult Signature Required			<input type="checkbox"/> Priority Mail Express			<input type="checkbox"/> Registered Mail			<input type="checkbox"/> Return Receipt for Merchandise			<input type="checkbox"/> Signature Confirmation			<input type="checkbox"/> Signature Confirmation Restricted Delivery		
		<input type="checkbox"/> Certified Mail			<input type="checkbox"/> Certified Mail Restricted Delivery			<input type="checkbox"/> Insured Mail			<input type="checkbox"/> Insured Mail Restricted Delivery			<input type="checkbox"/> COD Hold For Pickup			<input type="checkbox"/> Private Mail		
USPS Tracking/Article Number																			
1. 7019 2970 0000 3146 9919																			
2. 9926																			
3. 9933																			
4. 9940																			
5. 9957																			
6. 9964																			
7. 8.																			
Total Number of Pieces Listed by Sender	Total Number of Pieces Received at Post Office	Postmaster, Per (Name of receiving employee)																	
Complete in Ink														Privacy Notice: For more information on USPS privacy policies, visit usps.com/privacypolicy .					
														497					

PS Form 3877, January 2017 (Page 1 of 2)
PSN 7530-02-000-8098

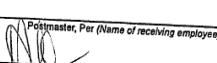
USPS
Fresno, CA
10/15/2017

Party of Interest Letter via Skip Tracing to California Pacific Land Trust - page 2

Address 2: 6635
Elverton Dr Oakland
CA from skip tracing
process

Name and Address of Sender

Firm Mailing Book For Accountable Mail

USPS Tracking/Article Number	Addressee (Name, Street, City, State, & ZIP Code™)	Affix Stamp Here (for additional copies of this receipt). Postmark with Date of Receipt.										
		Postage	(Extra Service) Fee	Handling Charge	Actual Value If Registered	Insured Value	Due Sender If COD	ASR Fee	ASRD Fee	RD Fee	RR Fee	SC Fee
1. 7020 0040 001 024 5468	140 CALIFORNIA PACIFIC LAND TRUST C/O KNOX RICKSEN LLP 6635 ELVERTON DR OAKLAND CA 94611											
2. 5475	141 WILSON DE LILLIAN 4982 E BUTLER AVE FRESNO CA 93627											
3. 5482	141 WILSON DE LILLIAN 4982 E BUTLER AVE FRESNO CA 93627											
4. 5499	141 WILSON DE LILLIAN 38544 156TH ST E PALMDALE CA 93591											
5. 5505	141 WILSON DE LILLIAN 1492 AVENIDA GARNETTE SAN JACINTO CA 92583											
6. 5512	141 WILSON DE LILLIAN 963 PISTACHIO AVE CLOVIS CA 93611-6207											
7. 8.	141 WILSON DE LILLIAN 4982 E BUTLER AVE FRESNO CA 93727-5016											
Total Number of Pieces Listed by Sender	Total Number of Pieces Received at Post Office	 Postmaster, Per (Name of receiving employee) Complete in Ink										

S Form 3877, January 2017 (Page 1 of 2)

SN 7530-02-000-9098

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Slide

Party of Interest Letter – Record of Received proof

3 received records for California Pacific Land Trust.

On of the address is the 2730 Gateway Oaks Drive 100.

SENDER: COMPLETE THIS SECTION	
<ul style="list-style-type: none"> <input type="checkbox"/> Complete Items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits. 	
1. Article Addressed to: 140 CALIFORNIA PACIFIC LAND TRUST C/O KNOX RICKSEN LLP 6635 ELVERTON DR OAKLAND CA 94611	
 9590 9402 5871 0038 7443 82	
COMPLETE THIS SECTION ON DELIVERY	
A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Address X	
B. Received by (Printed Name) <input type="checkbox"/> C. Date of Delive	
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery	

SENDER: COMPLETE THIS SECTION	
<ul style="list-style-type: none"> <input type="checkbox"/> Complete Items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits. 	
1. Article Addressed to: 140 CALIFORNIA PACIFIC LAND TRUST 2730 GATEWAY OAKS DR 100 SACRAMENTO CA 95833	
 9590 9402 5871 0038 3682 36	
COMPLETE THIS SECTION ON DELIVERY	
A. Signature  <input type="checkbox"/> Agent <input type="checkbox"/> Address X	
B. Received by (Printed Name) <input type="checkbox"/> C. Date of Delive XAVO CSC	
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION	
<ul style="list-style-type: none"> <input type="checkbox"/> Complete Items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits. 	
1. Article Addressed to: 140 CALIFORNIA PACIFIC LAND TRUST 2730 GATEWAY OAKS DR 100 SACRAMENTO CA 95833-3503	
 9590 9402 5871 0038 3682 98	
COMPLETE THIS SECTION ON DELIVERY	
A. Signature  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee X	
B. Received by (Printed Name) <input type="checkbox"/> C. Date of Delivery XAVO CSC	
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

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 the first finding that the property should not have been sold **cannot** be made
- ▶ Staff believes that the sale of the property **is valid**
- ▶ Staff's recommendation is to **not** rescind the sale