

June 18, 2024
Hearing on Rescission of
March 2024 Tax Sale
of APN 511-240-15S

Petitioner Angrez Singh Gill



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 14, 2023
Document Number 2023-0064840

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

No Personal Contact Visit Required

- 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

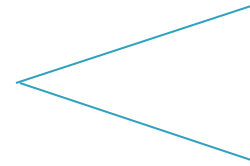
- Recorded on April 29, 2024

PETITION

“Request for Hearing...” Dated 04/29/2024



ANGREZ SINGH GILL
3247 N Sonora Ave, Fresno CA 93722
PH: (559)-519-4444
Email: roggill444@gmail.com



ANGREZ SINGH GILL
3247 N Sonora Ave, Fresno CA 93722
PH: (559)-519-4444

Dated: April 29, 2024

Clerk of the Board of Supervisors
Fresno County Board of Supervisors
2281 Tulare Street, Room 301
Fresno, CA 93721

RECEIVED
APR 29 2024
COUNTY OF FRESNO
CLERK, BOARD OF SUPERVISORS
By: Ar
Time: 2:14 pm

Subject: Request for Hearing Regarding Property Parcel No. 511-240-15s

Dear Members of the Board of Supervisors,

I am writing to formally request a hearing before the Fresno County Board of Supervisors concerning a critical issue with the auction of my property located at 3639 N Brawley Ave, Fresno, CA 93722, specifically concerning Parcel No. 511-240-15s.

As you may be aware, I own two adjacent parcels at the aforementioned address. I have met the tax obligations for Parcel No. 511-240-16s. Regrettably, I have never received a tax bill for Parcel No. 511-240-15s since acquiring the property, despite my diligent efforts to resolve this issue. During my visit to the Fresno County Assessor's Office on May 17, 2023, I was not provided with any delinquent tax information that could have prompted timely payment. It is imperative to note that my willingness and ability to fulfill tax obligations for one parcel clearly extends to the other, indicating that the lack of payment arises from administrative oversight rather than any negligence on my part.

The lack of billing appears to be due to an oversight or a potential system error that has unfortunately led to the auction of this parcel without my knowledge. This situation places me in a precarious position, having never been notified of tax due, thus preventing any possibility of payment.

REFER TO ATTACHMENT
PAGE #105 & 113

SLIDE PAGE 3

GRANT DEED (08/25/2017)

DOC #2017-0107494-00

ORDER NO. : 1411008347

EXHIBIT A

RECORDING REQUESTED BY:

Old Republic Title Company

Escrow No.: 1411008347

APN: 511-240-16s, 511-240-15s

When Recorded Mail Document and Tax Statements to:

American Truck Driving School, Inc
3247 N. Sonora
Fresno, CA 93722

FRESNO County Recorder
Paul Dictos, C.P.A.
DOC-
2017-0107494-00
Acct 8002-Old Republic Title CONCORD
Friday, AUG 25, 2017 14:20:35
Ttl Pd \$402.00 Rcpt # 0004832793
ARG/R3/1-3

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE

Grant Deed

The undersigned grantor(s) declare(s):

Documentary Transfer Tax is \$385.00

(X) computed on full value of property conveyed, or

() computed on full value less of liens and encumbrances remaining at time of sale.

(X) Unincorporated area: () City of

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Jeffrey Lynn Emerson, Trustee of The Emerson Family Grantor Trust created on August 28, 2007

hereby GRANT(S) to
American Truck Driving School, Inc

that property in Unincorporated area of Fresno County, State of California, described as follows:

*** See "Exhibit A" attached hereto and made a part hereof. ***

The land referred to is situated in the County of Fresno, City of Fresno, State of California, and is described as follows:

Parcel One:

The North 82' feet of the East 200' feet of the North one-half (N1/2) of the South one-half (S1/2) of the Southeast one-quarter (SE1/4) of the Northeast one-quarter (NE1/4) of the Northeast one-quarter (NE1/4) of Section 23, Township 13 S, Range 19 E, M.D.B.&M.

APN: 511-240-16S

Parcel Two:

The North half of the South half of the Southeast quarter of the Northeast quarter of the Northeast quarter of Section 23, Township 13 S, Range 19 E, M.D.B.&M.

Excepting the North 82 feet of the East 200 feet.

APN: 511-240-15S

APN: 511-240-16s, 511-240-15s

When Recorded Mail Document and Tax Statements to:

American Truck Driving School, Inc
3247 N. Sonora
Fresno, CA 93722

GRANT DEED (01/08/2022)

DOC #2022-0076195 (page 1 / 3)

When recorded mail to
and mail tax statements to:

Angrez S. Gill
3247 N. Sonora Ave. Fresno,
California 93722

Recording requested by:

Angrez S. Gill

When recorded mail to
and mail tax statements to:

Angrez S. Gill
3247 N. Sonora Ave. Fresno,
California 93722

3

2022-0076195
FRESNO County Recorder
Paul Dicos, CPA
Wednesday, Jun 08, 2022 04:40:20 PM
Title: 1 Pages: 3
Fees: \$17.00
CA SB2 Fee: \$0.00
Taxes: \$225.00
Total: \$237.00
A/S/G

Recorder's Use Only

GRANT DEED

Assessor's Parcel No. (APN): 511-240-165, 511-240-155

Documentary Transfer Tax: \$ 0.00 ²²⁰ / 10
If exempt, enter R&T code:
Explanation: FULL VALUE

THE UNDERSIGNED HEREBY DECLARES
Signature of Declarant or Agent determining tax

Declaration of Exemption from Gov't Code § 27388.1 Fee

- Transfer is exempt from fee per GC § 27388.1(a)(2):
 recorded concurrently "in connection with" transfer subject to
Documentary Transfer Tax
 recorded concurrently "in connection with" a transfer of
residential dwelling to an owner-occupier
 Transfer is exempt from fee per GC 27388.1(a)(1):
 Fee cap of \$225.00 reached Not related to real property

For a valuable consideration, receipt of which is hereby acknowledged,

American Truck Driving School, Inc.

hereby grant(s) to

Angrez S. Gill, a married man as his sole and separate property

that property in Unincorporated area of Fresno County, State of California, described as follows

See "Exhibit A" attached hereto and made a part hereof

AMERICAN TRUCK DRIVING SCHOOL INC.

Date: 06/08/2022

Angrez S. Gill
TITLE: PRESIDENT

GRANT DEED continue

DOC #2022-0076195 (Page 3/3)

DOC #2022-0076195 Page 3 of 3

EXHIBIT A

The same EXHIBIT A
with the same two
parcels numbers



Both APNs

The land referred to is situated in the County of Fresno, City of Fresno, State of California, and is described as follows:

Parcel One:

The North 82' feet of the East 200 feet of the North one-half (N1/2) of the South one-half (S1/2) of the Southeast one-quarter (SE1/4) of the Northeast one-quarter (NE1/4) of the Northeast one-quarter (NE1/4) of Section 23, Township 13 S, Range 19 E., M.D.B.&M.

APN: 511-240-16S

Parcel Two:

The North half of the South half of the Southeast quarter of the Northeast quarter of the Northeast quarter of Section 23, Township 13 S., Range 19 E., M.D.B.&M.

Excepting the North 82 feet of the East 200 feet.

APN: 511-240-15S

2023 UPDATE MAILING ADDRESS

- When ownership change was updated on 06/08/2022 from American Truck Diving school Inc to Angrez Singh Gill, on the Preliminary Change of Ownership Record the mailing address provided was 3639 N Brawley.
- The address was updated in the property tax system.
 - The Brawley address first appear when the 2022 delinquency was mailed out in June 2022.
 - In 2023–24 tax year, the annual secured property was mailed to the Brawley address.

ANNUAL SECURED TAX BILLS

FROM Tax Year 2018 Through 2021



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

2018-19
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
FISCAL YEAR JULY 1, 2018 thru
JUNE 30, 2019
7/1/2018 thru 6/30/2019



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

2019-20
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
FISCAL YEAR JULY 1, 2019 thru
JUNE 30, 2020

ASSESSED TO:

2739.520829.D24 2 of 2
 AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA
 FRESNO CA 93722



PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183

PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183



2733.10.SEC.D21
 AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA
 FRESNO CA 93722



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

2020-21
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
FISCAL YEAR JULY 1, 2020 thru
JUNE 30, 2021

ASSESSED TO:

AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA AVE
 FRESNO CA 93722-4667

PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183

REFER TO ATTACHMENT
PAGE #2-4

ANNUAL SECURED TAX BILLS

FROM Tax Year 2021 Through 2023



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

2021-22
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
 FISCAL YEAR JULY 1, 2021 thru
 JUNE 30, 2022



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
 FISCAL YEAR JULY 1, 2022 thru
 JUNE 30, 2023

ASSESSED TO:

FSP1013D 86424 1 AV 0.426
 7000100773 00.0266.0088 86424/2

AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA
FRESNO CA 93722

ASSESSED TO:

FSP1007D 85698 1 AV 0.455
 7000099855 00.0341.0099 85698/2

AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA
FRESNO CA 93722

PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183

PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183



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

ASSESSED TO:

FSP1016D 87053 1 AV 0.498
 7000098133 00.0346.0043 87053/1



GILL ANGREZ S
 3639 N BRAWLEY
 FRESNO CA 93722-6315

2023-24
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
 FISCAL YEAR JULY 1, 2023 thru
 JUNE 30, 2024

PARCEL NUMBER	LOCATION	TAX RATE AREA
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	005-183

REFER TO ATTACHMENT
PAGE #5-7

SLIDE PAGE 9

DELINQUENT SECURED PROPERTY TAX NOTICES



PARCEL NUMBER
511-240-15S

2017-18
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE
FISCAL YEAR JULY 1, 2017 thru
JUNE 30, 2018

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

ASSESSED TO:

7008.10.SECDEL.0511.D11
AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA
FRESNO CA 93722



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

ASSESSED TO:

6870.534999.D10 1of1
AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA AVE
FRESNO CA 93722-4667



PARCEL NUMBER
511-240-15S

2018-19
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE
FISCAL YEAR JULY 1, 2018 thru
JUNE 30, 2019

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

ASSESSED TO:



6309.10.SECDEL.0511.D11
AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA
FRESNO CA 93722

2019-20
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE
FISCAL YEAR JULY 1, 2019 thru
JUNE 30, 2020

PARCEL NUMBER	LOCATION
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19

REFER TO ATTACHMENT
PAGE #19-21

SLIDE PAGE 10

DELINQUENT SECURED PROPERTY TAX NOTICES

FROM Tax Year 2020 Through 2022



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

2020-21
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE

FISCAL YEAR JULY 1, 2020 thru
JUNE 30, 2021



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

2021-22
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE

FISCAL YEAR JULY 1, 2021 THRU
JUNE 30, 2022

ASSESSED TO:

6716.557886.D10 1of1
 AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA AVE
 FRESNO CA 93722-4667



ASSESSED TO:

FSG0602Q AUTO SCH 5-DIGIT 93722
 7000006756 00.0025.0181 6756/1



AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA
 FRESNO CA 93722-4667

PARCEL NUMBER	LOCATION
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19

PARCEL NUMBER	LOCATION
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19



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

ASSESSED TO:

FSG0519C AUTO SCH 5-DIGIT 93722
 7000007519 00.0029.0066 7519/1



GILL ANGREZ S
 3639 N BRAWLEY
 FRESNO CA 93722-6315

2022-23
FRESNO COUNTY
DELINQUENT SECURED
PROPERTY TAX NOTICE
FISCAL YEAR JULY 1, 2022 THRU
JUNE 30, 2023

PARCEL NUMBER	LOCATION
511-240-15S	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19

REFER TO ATTACHMENT
PAGE #22-24

SLIDE PAGE 11

PRIOR YEAR DELINQUENT NOTICES



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

ASSESSED TO:



161.10.SECDEL.0511.D11
AMERICAN TRUCK DRIVING SCHOOL INC
3247 N SONORA
FRESNO CA 93722

PARCEL NUMBER

511-240-15S

DEFAULT NUMBER

17-05610

**FRESNO COUNTY
DELINQUENT
PROPERTY TAX
STATEMENT**
PRIOR YEARS

LOCATION

SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19

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

2017-18



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 2018-19 ARE NOT INCLUDED
in this statement.**

THE REDEMPTION AMOUNT, IF PAID DURING THE MONTH OF
JUNE 2019, IS \$286.65.

**REFER TO ATTACHMENT
PAGE #27**

SLIDE PAGE 12

PRIOR YEAR DELINQUENT NOTICES



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

**FRESNO COUNTY
 DELINQUENT
 PROPERTY TAX
 STATEMENT
 PRIOR YEARS**



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

**FRESNO COUNTY
 DELINQUENT
 PROPERTY TAX
 STATEMENT
 PRIOR YEARS**

ASSESSED TO:

192.534907.D10 1of1
 AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA AVE
 FRESNO CA 93722-4667



ASSESSED TO:

AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA AVE
 FRESNO CA 93722-4667



PARCEL NUMBER	LOCATION	DEFAULT NUMBER
511-240-155	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	17-05610

PARCEL NUMBER	LOCATION	DEFAULT NUMBER
511-240-155	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	17-05610

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

2017-18 2018-19



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 2019-20 ARE NOT INCLUDED in this statement.

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

2017-18 2018-19 2019-20



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 2020-21 ARE NOT INCLUDED in this statement.

**REFER TO ATTACHMENT
 PAGE #28-29**

SLIDE PAGE 13

PRIOR YEAR DELINQUENT NOTICES



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

ASSESSED TO:

FSG0602R AUTO SCH 5-DIGIT 93722
 7000004372 00.0018.0165 4372/1



AMERICAN TRUCK DRIVING SCHOOL INC
 3247 N SONORA
 FRESNO CA 93722-4867

**FRESNO COUNTY
 DELINQUENT
 PROPERTY TAX
 STATEMENT
 PRIOR YEARS**



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

ASSESSED TO:

FSG0519A AUTO SCH 5-DIGIT 93722
 7000005623 00.0023.0283 5623/1



GILL ANGREZ S
 3839 N BRAWLEY
 FRESNO CA 93722-8315

**FRESNO COUNTY
 DELINQUENT
 PROPERTY TAX
 STATEMENT
 PRIOR YEARS**

PARCEL NUMBER	LOCATION	DEFAULT NUMBER
511-240-155	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	17-05610

PARCEL NUMBER	LOCATION	DEFAULT NUMBER
511-240-155	SUR RTS 2.12 AC IN NE1/4 OF NE1/4 SEC 23 T13R19	17-05610

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

2017-18 2018-19 2019-20 2020-21



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 2021-22 ARE NOT INCLUDED in this statement.

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

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.

**REFER TO ATTACHMENT
 PAGE #30-31**

SLIDE PAGE 14

NOTICE OF SALE OF TAX-DEFAULTED PROPERTIES SUBJECT TO POWER TO SELL Important Notice to Parties of Interest



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

NOTICE OF SALE OF TAX-DEFAULTED PROPERTIES SUBJECT TO POWER TO SELL

January 26, 2024

Last Assessee: GILL ANGREZ S

Item No.: 390

GILL ANGREZ S
3247 N SONORA AVE
FRESNO CA 93722-4667

IMPORTANT NOTICE TO PARTIES OF INTEREST

Our records indicate that you may have a legal interest in APN 511-240-15S. This property will be offered for sale at public auction to the highest bidder for not less than the minimum bid of \$34,300.00 at the place, date and time indicated below. The proposed sale is for the purpose of satisfying unpaid taxes, penalties and costs.

**REFER TO ATTACHMENT
PAGE #42
SLIDE PAGE 15**

CERTIFIED MAIL RETURN RECEIPT

(3247 N SONORA AVE)

Item	APN	Date Mail	Party of Interest Name	Address	City, State zip	Group	Page No	P/O Article No.	Received
390	511-240-155	1/26/2024	GILL ANGREZ S	3639 N BRAWLEY	FRESNO CA 93722	POI	418	7019 2970 0000 3192	2303
390	511-240-155	1/26/2024	GILL ANGREZ S	3247 N SONORA AVE	FRESNO CA 93722-4667	POI	418	7019 2970 0000 3192	2310
390	511-240-155	1/26/2024	COLLECTIBLES MANAGEMENT RESOURCES INC	PO BOX 8438	FRESNO CA 93747-8438	POI	419	7019 2970 0000 3192	2327
390	511-240-155	1/26/2024	COLLECTIBLES MANAGEMENT RESOURCES INC	C/O LAW OFCS OF STEPHEN M DENNING	FRESNO CA 93747-8205	POI	419	7019 2970 0000 3192	2334
390	511-240-155	1/26/2024	COUNTY OF FRESNO DEPT OF CHILD SUPPORT SERVICES	PO BOX 12946	FRESNO CA 93779-2946	County	460	7019 2970 0000 3191	7712
390	511-240-155	1/26/2024	COUNTY OF FRESNO DEPT OF CHILD SUPPORT SERVICES	PO BOX 989067	WEST SACRAMENTO CA 95798-9067	County	460	7019 2970 0000 3191	7736
390	511-240-155	1/26/2024	COUNTY OF FRESNO DEPT OF CHILD SUPPORT SERVICES	2220 TULARE ST STE 310P	FRESNO CA 93721-2131	County	460	7019 2970 0000 3191	7743

UNITED STATES POSTAL SERVICE

Name and Address of Sender

Check type of mail or service

Priority Mail Express

Registered Mail

Signature Confirmation

Insured Mail

Signature Confirmation Restricted Delivery

Priority Mail

Firm Mailing Book For Accountable Mail

APIS Stamp Here For additional copies of this receipt. Postmark with Date of Receipt.

USPS Tracking/Article Number

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
7019 2970 0000 3192 2266	7019 2970 0000 3192 2273	7019 2970 0000 3192 2280	7019 2970 0000 3192 2297	7019 2970 0000 3192 2302	7019 2970 0000 3192 2310														

Form 3877, January 2017 (Page 1 of 2) 47530-02-000-9098

Page No	P/O Article No.
418	7019 2970 0000 3192
418	7019 2970 0000 3192

390
GILL ANGREZ S
3247 N SONORA AVE
FRESNO CA 93722-4667

Postmaster, Per (Name of receiving employee)

Complete in Ink

Form 3877, January 2017 (Page 1 of 2) 47530-02-000-9098

REFER TO ATTACHMENT
PAGE #32 - 33
SLIDE PAGE 16

CERTIFIED MAIL RETURN RECEIPT (3247 N SONORA AVE)

- ▶ Both 3639 N Brawley Fresno and 3247 N Sonora Ave Fresno addresses are included in the POI letter mailed on Jan 26, 2024. Below is the confirmed receipt for 3247 N Sonora Ave Address:

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY																
<ul style="list-style-type: none">■ Complete items 1, 2, and 3.■ Print your name and address on the reverse so that we can return the card to you.■ Attach this card to the back of the mailpiece, or on the front if space permits.	<p>A. Signature <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) C. Date of Delivery</p>																
<p>1. Article Addressed to:</p> <p>390 GILL ANGREZ S 3247 N SONORA AVE FRESNO CA 93722-4667</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>																
<p>9590 9402 5873 0038 3014 22</p> <p>7019 2970 0000 3192 2310</p>	<p>3. Service Type</p> <table border="0"><tr><td><input type="checkbox"/> Adult Signature</td><td><input type="checkbox"/> Priority Mail Express®</td></tr><tr><td><input type="checkbox"/> Adult Signature Restricted Delivery</td><td><input type="checkbox"/> Registered Mail™</td></tr><tr><td><input type="checkbox"/> Certified Mail®</td><td><input type="checkbox"/> Registered Mail Restricted Delivery</td></tr><tr><td><input type="checkbox"/> Certified Mail Restricted Delivery</td><td><input type="checkbox"/> Return Receipt for Merchandise</td></tr><tr><td><input type="checkbox"/> Collect on Delivery</td><td><input type="checkbox"/> Signature Confirmation™</td></tr><tr><td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td><td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td></tr><tr><td><input type="checkbox"/> Insured Mail</td><td></td></tr><tr><td><input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</td><td></td></tr></table>	<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)	
<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



REFER TO ATTACHMENT
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FOR 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 22, 2020.
3. Property has not become subject to a “bona fide encumbrance for value” since the deed to the Purchaser as recorded on April 22, 2020.
4. The Purchaser received notice of the hearing as required by Revenue and Taxation Code Section 3731, Subdivision (b)(2).

Examples of When Property “should not be sold” at Tax Sale

- ▶ (1) when the property was timely redeemed, but then erroneously listed for auction and sold;
- ▶ (2) when the property owner filed for bankruptcy, which should have stopped the sale, but the Tax Collector proceeded to sell the property anyway; or
- ▶ (3) when the Tax Collector failed to give all notices required by law before the sale

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 **not** to rescind the sale