

THE LAW FIRM OF
CAMPAGNE & CAMPAGNE
A PROFESSIONAL CORPORATION

ATTORNEYS
THOMAS E. CAMPAGNE
JUSTIN T. CAMPAGNE
FELICITY A. EVANS
VLADIMIR PACHECO

September 12, 2024

AIRPORT OFFICE CENTER
1685 N. HELM AVENUE
FRESNO, CALIFORNIA 93727
EMAIL: cc@campagnelaw.com
WEB SITE: www.campagnelaw.com
FAX (559) 252-9617
TELEPHONE (559) 255-1637

Via U.S. Mail

Fresno County Auditor-Controller/Treasurer-Tax Collector's Office
County of Fresno Hall of Records, Room 105
2281 Tulare Street
Fresno, CA 93721

Re: Sale of Tax Defaulted Property – APN 393-180-40S

To Whom it May Concern:

This office represents Diamond Estates, LLC. On March 14, 2024, property owned by Diamond Estates, LLC (APN 393-180-40S) was auctioned at a sale of tax defaulted property by the County of Fresno. For the reasons discussed herein, the sale of this property was not compliant with the procedures proscribed in Chapter 7 of the Revenue and Taxation Code. Accordingly, Diamond Estates, LLC contests the County's sale of this property.

Per Cal. Revenue and Taxation Code §3701, the "*tax collector shall send the notice of the proposed sale...to...the parties of interest.*" The notice sent to Diamond Estates LLC contains an Assessor's Parcel Number that differs from the number on Diamond Estates LLC's grant deed. Diamond Estates' grant deed references the property as APN 393-180-40. (See, Exhibit A: Grant Deed). The APN on the Notice of Power to Sell references this property as APN 393-18-40S. (See, Exhibit B: Notice of Power to Sell).

Moreover, the Notice of Power to Sell Tax-Defaulted Property, recorded by the Fresno County Tax Collector on July 17, 2022 also contained the erroneous APN. All statutory notices, tax statements, and public notices to Diamond Estates, LLC regarding the default status and sale referenced the property as APN 393-180-40S, rather than the APN stated on the Grant Deed.

Diamond Estates LLC was not aware that the property had been placed in tax default status nor was it aware that it was subject to sale as a tax-defaulted property because the APN on the tax statements and statutory/public notices was not the APN stated on its Grant Deed.

September 12, 2024

Page 2

Indeed, the Office of the Auditor-Controller/Treasurer-Tax Collector itself seems to have experienced confusion as to whether APN 393-180-40 and APN 393-180-40S reference the same property. On May 9, 2024, Diamond Estates LLC enquired into the status of their property. Diamond Estates was informed that APN 393-180-49 (the APN referenced on its Grant Deed) was not subject to the power to sell; however, APN 393-180-40S had been sold at auction on March 14, 2024. (See, Exhibit C: Correspondence with County Assessors' Office). If the County Assessors' office believes the two APNs are associated with two different properties, my clients can certainly not be faulted for the same.

My client seeks to recover its interest in its parcel. It is evident that the County's reference to the incorrect APN 393-180-40S on the statutory notices and tax statements failed to put Diamond Estates, LLC on notice of the impending sale of its property, including its right of redemption, and does not comply with the notice provisions outlined in the Cal. Revenue and Taxation Code. As a result, the sale of Diamond Estates' property must be rescinded.

Very truly yours,

Campagne & Campagne,
A Professional Corporation

By Justin T. Campagne

JTC:fae

EXHIBIT A

RECORDING REQUESTED BY
North American Title Company, Inc.

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

**FRESNO County Recorder
Paul Dictos, C.P.A.
DOC-
2016-0103607-00
Acct 71-North American Title Concord
Tuesday, AUG 09, 2016 08:00:00
Ttl Pd \$567.00 Rcpt # 0004587995
RGR/R4/1-3**

Space Above This Line for Recorder's Use Only

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

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

GRANT DEED

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

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

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

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

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

PARCEL 1:

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

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

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

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

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

Date: 07/12/2016

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

PARCEL 2:

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

EXCEPTING THEREFROM THAT PORTION THEREOF DESCRIBED AS FOLLOWS:

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

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

Date: 07/12/2016

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

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

Dated: July 12, 2016

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

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

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

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

STATE OF California)SS

COUNTY OF Fresno)

On 19th July 2016 before me, P.E. Bennett, Notary Public, personally appeared

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

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

WITNESS my hand and official seal.

Signature P.E. Bennett

This area for official notarial seal.

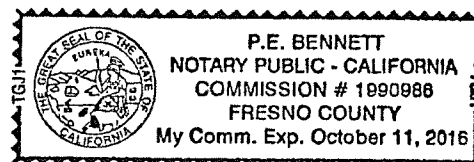
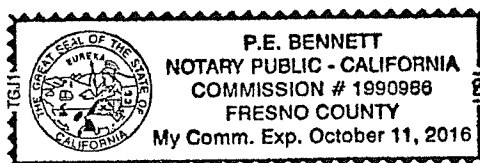


EXHIBIT B



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: DIAMOND ESTATES LLC

Item No.: 178

FRESNO COUNTY TAX COLLECTOR

P O BOX 1192

FRESNO CA 93715-1192

IMPORTANT NOTICE TO PARTIES OF INTEREST

Our records indicate that you may have a legal interest in APN 393-180-40S. This property will be offered for sale at public auction to the highest bidder for not less than the minimum bid of \$10,300.00 at the place, date and time indicated below. The proposed sale is for the purpose of satisfying unpaid taxes, penalties and costs.

You can prevent the proposed sale by redeeming the property. The amount currently required for redemption is shown below. **THE RIGHT OF REDEMPTION SHALL TERMINATE AT THE CLOSE OF BUSINESS ON WEDNESDAY, MARCH 13, 2024, WHICH IS THE LAST BUSINESS DAY PRIOR TO THE DATE OF THE SALE** (California Revenue & Taxation (R & T) Code Section 3707). Payment must be **in our office** by 5:00 p.m. on March 13, 2024. **PAYMENT MUST BE MADE BY CERTIFIED FUNDS OR CASH. CREDIT CARDS, E-CHECKS, DEBIT CARDS, BUSINESS AND PERSONAL CHECKS WILL NOT BE ACCEPTED FOR PAYMENT.**

Redemption Amounts: January 2024, \$8,925.89; February 2024, \$9,000.29; March 2024, \$9,074.69. If personal contact is made to serve written notice (after February 1, 2024), a charge of \$211.00 will be added to the redemption amount in accordance with R & T Code Section 3704.7.

Place of Sale: Internet Auction web site is <https://fresnocounty.california.taxdefaultsale.com/>

Date and Time Sale will Start: Thursday, March 14, 2024, 8:00 a.m. (Pacific Time)

Description: SUR RTS TRIANGULAR PAR IN SE1/4 SEC 8 T16R22

If this parcel **remains unsold**, it can be **reoffered** within a 90-day period and new parties of interest shall be notified in accordance with R & T Code Section 3701. The place of sale for **reoffered** parcels will be at the **Internet Auction web site** <https://fresnocounty.california.taxdefaultsale.com/> and the **date and time of the sale** will be Friday, June 14, 2024, 8:00 a.m. (Pacific Time).

TAX COLLECTION DIVISION

2281 Tulare Street, Room 105 / P.O. Box 1192 / Fresno, California 93715 / (559) 600-3482 / FAX (559) 600-1449
Equal Employment Opportunity Employer

EXHIBIT C

From: Berg, Sinyan <sberg@fresnocountyca.gov> **On Behalf Of** TC Correspondence
Sent: Thursday, May 9, 2024 2:26 PM
To: Jaspreet singh <diamondestatesllc@yahoo.com>
Cc: TC Correspondence <TCCorrespondence@fresnocountyca.gov>
Subject: RE: Account # 162899-27- APN 393-180-40S

Good Day,

Please advise if the amount \$10,236.93 you made is for parcel APN 393-180-49 and if it is for delinquent taxes and secured taxes for fiscal year 2020-21.

Please note the parcel APN 393-180-49 is not subject to power to sell. The parcel went to auction is APN 393-180-40S which is tax defaulted since 2017. The right of redemption is ended at the close of business day on March 13, 2024 by 5:00 p.m. per California Revenue & Taxation Code Section 3707. The parcel APN 393-180-40S has been sold at auction on March 14, 2024 and the sale has been completed. The tax deed to the purchaser has been recorded on April 29, 2024.

Thank you,

31

Tax Collection Division

Auditor-Controller/Treasurer-Tax Collector

Hall of Records, Room 105, Stop #5

Phone: 559-600-3482, Fax: 559-600-1449

Website: [Property Tax Information - County of Fresno \(fresnocountyca.gov\)](https://www.fresnocountyca.gov/PropertyTaxInformation)

Email: Taxcollectorwebmail@FresnoCountyCA.Gov