THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

807 N. Ferger, Fresno, CA

APN: 452-181-06

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$404.20, a charge for FRESNO CITY WEED in the amount of \$675.98, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On February 27, 2024, Claimant paid \$2,792.75 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.\(^1\) It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050559

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$0.00 \$13.20

Taxes: Total: FRESNO COUNTY TAX COLLECTO

Doc. Trans. Tax computed on full value of property conveyed 13.20. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2007-08 and for nonpayment were duly declared to be in default. DEFAULT # 07-09956

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

separate property; Sole Owner (PURCHASER)
conveys to the PURCHASER the real property described herein which
the SELLER sold to the PURCHASER at a public auction held on
March 13-16, 2020 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

12,000

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 GRAHAM WILLIAM M described as follows:

452-181-06

APN 452-181-06 MORE PARTICULARLY DESCRIBED AS LOT 9 IN BLOCK 2 OF MOUNT HOOD ADDITION TO FRESNO CITY, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 4 PAGE 12 OF RECORD OF SURVEYS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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 / Wall Mul





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL TRAIPING

152-181-0bs

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City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1), Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno
DARM – Code Enforcement Division
2600 Fresno Street, 3070
Fresno, California 93721-3605
Fax: 559 488-1078

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2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

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Pages: 4

Fees: CA SBZ Fee \$38.00 \$0.00 \$0.00

Taxes:

38 00

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9th day of August 2019

Dated 8/9/19

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

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 Control of 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.

Licertify 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



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED UNTO FY 20, 21 TAY ROLL

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City of Fresno Exempt From Fee Per GC Section 27388 1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361 33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax (559) 488-1078

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FRESNO County Recorder Paul Dictos, CPR

Friday, Aug 09, 2019 01:44:27 PM

Titles 1

Pages: 3

Fees: CA SB2 Fee

Taxes

\$31.00 90 00

OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of August

Dated. 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

SS

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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 benalf 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 seai.

Signature



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

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ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & **ADDRESS**

GRAHAM WILLIAM M PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D PO BOX 3668

PARCEL NO.

452-181-06 -1

NAME & ADDRESS

PINEDALE CA 93650

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FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 452-181-06 SUFFIX: DEFAULT NUMBER: 20-04921

PAYEE NAME: BRYCE D HOVANNISIAN

ADDR1: PO BOX 3668

ADDR2: PINEDALE CA 93650

EFFECTIVE PAYMENT DATE: 02/27/24 AMOUNT: 2,792.75 BY: 44

C4521A1060000049212000224000027927500000000004

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

807 N. Ferger, Fresno, CA

APN: 452-181-06

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 807 N. Ferger, Fresno, CA (APN: 452-181-06), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$404.20
Fresno City Weed	\$675.00

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c)exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050559

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

FRESNO COUNTY TAX COLLECT

Doc. Trans. Tax computed on full value of property conveyed 13.20. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2007-08 and for nonpayment were duly declared to be in default. DEFAULT # 07-09956

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

12,000

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 GRAHAM WILLIAM M described as follows:

452-181-06

APN 452-181-06 MORE PARTICULARLY DESCRIBED AS LOT 9 IN BLOCK 2 OF MOUNT HOOD ADDITION TO FRESNO CITY, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 4 PAGE 12 OF RECORD OF SURVEYS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Paymen List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020

PARCEL YEARTH

JULY 1, 2020 - JUNE 30, 2021

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City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1), Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno
DARM – Code Enforcement Division
2600 Fresno Street, 3070
Fresno, California 93721-3605
Fax: 559 488-1078

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2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SBZ Fee

\$38.80 \$0.00 \$0.00

Taxes:

CITY OF FRESNO / DARM

\$0.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9th day of August 2019

Dated 8/9/19

ohn Giannetta, Housing Program Supervisor

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 $Q \cap Q \cap Q$, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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/ehe/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



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED UNTO FY 20-21 TAY ROLL (Public Hearing conducted on August 7 and 8, 2019)

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City of Fresno Exempt From Fee Per GC Section 27388 1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax. (559) 488-1078

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FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles 1

Pages 3

Fees; CA SB2 Fee

95 162

Taxes

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Total: CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

August , 2019 Dated this 9th day of

Dated. 8/9/19

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

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

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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

CHRISTINA PASILLA Notary Public - California Heston County Commission € 1214127 My Commit Expres Oct 15, 2021

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO IN 20-21 IAX ROLL
(Public Hearing Conducted on August 7 and 8, 2019)

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County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1314 S. Fourth, Fresno, CA

APN: 470-261-03

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$1,027.78, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On February 27, 2024, Claimant paid \$2,641.24 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 3°, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050591

FRESMO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

CA SB2 Fee;

\$11,00

Total: FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 12.65. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2011-12 and for nonpayment were duly declared to be in default. DEFAULT # 11-04246

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

11,300

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 PAREDES CAESAR described as follows:

470-261-03

APN 470-261-03 MORE PARTICULARLY DESCRIBED AS LOT 1 IN BLOCK 10 OF CEDAR PARK, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, AS PER MAP RECORDED FEBRUARY 3, 1915, IN BOOK 7 PAGE 63 OF PLATS, FRESNO COUNTY RECORDS. EXCEPTING THEREFROM THE NORTH 80 FEET THEREOF. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresne County Fax 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 4/22/2020, before me, Natalie Nino, deputy County Cierk, 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 WMAUU MM





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Leg Out | New Search | Last Search Results | Paymen List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020

PARKING LITTERS 120 36 43

JULY 1, 2020 - JUNE 30, 2021

V. PAINLY	INDESCRIPTION OF ALL	MAJER E MORNE	PERSONAL PROP	EXEMPTOD:	MET TAXABLE ANTHE
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PEST CONTROL VALUE

ASSESSED TO BLANK PURSUANT TO CA (CV2542)

LOCATION 1314 S - OPRICH, FRUSSON

TAX PAYMENT IS DISTRIBUTED AS BELOW TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS VALUE BASE RATE / \$100 AMOUNT FR COUNTYWIDE TAX 1.069000 \$ 229 54 FRESPEN OVERRIDE 03.2438 5 / 14 DEESSIO OSO DE 01554 FRESHOUSD 10 C three 84 PRESNO ISTUIZA RIP 0100m FEESNO ISD 120 RUE 008134 5 1 86 STATE CCC 12 REFT 001044 CRESMO ISO 101 011500 5 1 FRESHOUSE IS RE (11)3992 FRESNO USD to A 003936 FIG-SNO USD 101 003388 FRESHO ISD 990 914246 FRESVO ISLANA \$101 3121557 FRESNO ISDIAB 013613 RESSOUSD OF 010240 5 2 44 PELSNO UST 10 REA 1166.21 \$11 FRUSNO (ISD 10, 114 004103 X 14. FRESSO (-81) 101) 0117 556 5.1.65 FRUSNO USD 1633 602939 5 60 ERESMO USD of G O(RN:04 FRESNO USD 16 C 041642 FRESNOTISD 20 A 1725000 5573 STATE CUU IS REEL 00427 \$ 43 STATE COL. 16 A STATE CIC. 7 RELL 000000 \$ 000 100000112 5 130 STATE CITC OF SIRA 7037750 \$ 16 STATE CEU 16 B 016703 5 1 8 TOTAL TAX RATE 1 271971 FRICTEA FION PLNA .T \$111.7 MET FLOOD ASSMIT \$17.22 FRES MOSQ & VECTR 55 44 h R-REMOVE PUB SIGIS 51.027 78 TOTAL TAX \$1 655 NX

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Additional Fees Que	\$ (8)	
Total Amount Due	\$ 910 71	
Parcel Number	170 261 113	

Diet Date	2025-04-10
Status	Lage
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Achtional Fees due	5 130
Lotal Amount Duc	5.877.94
Parcel Number	-170-261-13

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1).
Expressly Exempt Under 6103 and 27383 and 27361 33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Fab 14, 2020 10:53:25 AM

fitles: 1

Pages: 4

Fees: CA SB2 Fee: \$38.00

Taxes:

\$0 00

Total: CITY OF FRESNO \$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th day of February	. 2020
Dated 2/14/20	By Mu Sicure (1) John Glannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 AMILE , before me, Camille R. Luna. Notary Public, personally appeared John Giannetta, 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 a Cartiera

COMM. #2169328

COMM. #2169328

Notary Public California

Fresno County

My Comm. I source Oct. 74, 2020 (

ABATEMENI ASSESSMENT SCHEDDLED TO BE PLACED ONTO FY20:21 TAX ROLL
(Public Hearing 2016Heled of February 12 and 15, 2019)

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City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exernpt Under 6103 and 27383, and

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax. (559) 488 1078

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2020-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 3

SOZ Fee:

Y OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed) The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 14th day of February , 2020

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 FRESHO

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020 /

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL.

(Public Hearing Conducted on February 12 and 13, 2020)

APN:	Stra	Dir	Property Address	6475- Citations/ Penalties	Releases	Fotal Penalties Amount Unpaid	Cases	Owner's Name
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ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA P.O. BOX 1192 . HALL OF RECORDS . ROOM 105 . FRESNO, CA 93715 . PHONE: (559) 600-3482

PARCEL NO. 470-261-03 -7

ORIGINAL ASSESSEE NAME & ADDRESS

PAREDES CAESAR PO BOX 3668 PINEDALE CA 93650 CURRENT OWNER

ADDRESS

HOVANNISIAN BRYCE D

PO BOX 3668 NAME &

PINEDALE CA 93650

	TAX - DEFAI	JLTED INFORMATION		NOTICE	OF POWER 1	TO SELL TAX -	DEFAULTED PROPER	TY	RESCISSION OF N	OTICE OF POWER TO SEL
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							AME DDRESS ITY/STATE			
							Oscar J. G	Sarcia, C.P.A ntroller/Trea	surer-Tax Collector	
						0011 110	DA	TE	BY COPY	
						COLL. NO.	DA	I E	В1	

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 470-261-03 SUFFIX: DEFAULT NUMBER: 20-05619

PAYEE NAME: BRYCE D HOVANNISIAN

> ADDR1: PO BOX 3668

DEALE AS STATEMENTS ADDR2:

EFFECTIVE PAYMENT DATE: 02/27/24 AMOUNT: BY: 44 2,641.24

C470261030000056192000224000026412400000000006

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

1314 S. Fourth, Fresno, CA

APN: 470-261-03

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1314 S. Fourth, Fresno, CA (APN: 470-261-03), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$313.74 FR-Remove Public Nuisance \$1,027.78

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on February 14, 2020, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and is characterized as allegedly having the priority of a tax lien.



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

#AROLI HOM-90-0 120-26-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	CXEMPTION !	NET TAXABLE MALUE
\$ 22,054 60	\$ 60	\$ 00	\$ 30	\$ (4)	5,23 051 00

TAX AREA (005.00) PEST CONTROL VALUE 5 OF

ASSESSED TO BLANK PURSUANT TO CA HC/25421

LOCATION ELES DURLIL, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS VALUE DASE RATE / \$100 AMOUNT FR COUNTYWIDE TAX 1.000,000 8 27/50 FRESTEN OVERRIDE 1032438 ELSNO ISD DIB HISSE FRESNO Shift HERMA ERESNO IND 12A REF 1110090 F0658O 350 LB REF 008134 STATE CCC (2 REFT 001944 CRUSNO (ISD 101) 011500 RESMO [ISD 15 RL] 603693 FRESNOTISD 16 V 003930 1 RESNO JSD 101 1307.788 PRESNUT ISLAMA 1111240 FIG-SNO ISDOTA 1111554 \$ 1 21 FRESNO JSTOMB 019613 FRESSOLDSLOW 030240 RESNO IST-TORES 04/5214 511 RESNO ISD 10 HA 004103 FRESNOT SHIOD 00735 4d.SNO (SD 16 B 00293 RESNO JSD of G 000004 RESNO ISD 16 C 041042 RESNOTISD 20 A 1125000 STATE CCC IS REEL B64272 STATE CCC 6A (80000) \$ 00 SIAH.CCC 7 ROLL the HACKET 5 00 STATE CCC 02 S 184 DE12750 5 63 STATE CCC 16 B 016702 538 TOTAL TAX RATE 1 271974 FRICITATION PLNA .T \$313.7 4 MET FLOOD ASSMIT \$17.22 FRES MOSQ & VECTR ń \$5 44 R-REMOVE PUB NUTS DIAL PAN

Due Date	2020-12-10	
Status	Duc	
Taxes Due	\$ 807.94	
Penalties Due	\$32.77	
dditional Fees Due	5 (10)	
Total Amount Due	5 910 71	
Parcel Number	470 261 03	

Due Date	2021-04-10
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editional Fors (Fue	\$ ()tJ
Total Amount Due	5 817 94
Parcel Number	170-261-13

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1). Expressly Exempt Under 6103 and 27383 and 2736133

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721 3605 Fax 559 488-1078

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2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

fitles 1

Pages: 4

Fees: CA SB2 Fee:

\$38.00

Taxes

0 00 0 00

Total: CITY OF FRESNO

\$38 90

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances. Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th day of February	. 2020
Dated 2/14/20	By Mu Licencello. John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

before me, Camille R. Luna. Notary Public, personally appeared John Giannella, 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 (1622)

CAMBLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. 1 spires Oct. 24, 2020 }

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO LY 20-21 TAX ROLL

					(Pui	olic Hearing	conducted of	February 12 a	nd 13, 2019)	
APNE	Stre	Dir	Property Address	6476- Public Nuisance Enforcem ent	6866- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt : Urpaid	Caser	Owner's Name
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City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresho DARM - Code Enforcement Division 2600 Fresho Street, 3070 Fresho, California 93721-3605 Fax. (559) 488 1078

2020-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 3

Fees: CA SB2 Fee: Taxes: \$0.00

CITY OF FRESNO

\$30.0

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims alien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 14th day of February , 2020

Dated 2/14/20

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

) \$5

On 2/11/10 , before me. Camille R. Luna. Notary Public, personally appeared John Grannetta, 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 (Assura)

CAMILLE R. LUNA
COMM. #2169328
Notary Public California
Fresno County
My Comm. Equies Ct. 24, 2020 (

CHATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

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County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 1915 S. Hazelwood, Fresno, CA

APN: 471-185-10

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$624.20, a chare for FR STRUCT DEMOL in the amount of \$795.00, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on November 8, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on November 8, 2019 prior to the tax sale. On February 27, 2024, Claimant paid \$3,129.88 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 3,2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050581

FRESNO County Recorder Paul Diotos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Fees: CA 582 Fee:

Total: FRESNO COUNTY TAX COLLEC

Doc. Trans. Tax computed on full value of property conveyed 19.80. Located in City of FRESNO.

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2010-11 and for nonpayment were duly declared to be in default. DEFAULT # 10-05127

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

17,700

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 SANDOVAL JESS R & HOPE R described as follows:

471-185-10

APN 471-185-10 MORE PARTICULARLY DESCRIBED AS LOTS 29 AND 30 IN BLOCK 6 OF HOMEWOOD AS PER MAP RECORDED IN BOOK 7 PAGE 15 OF PLATS FRESNO COUNTY RECORD IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County 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 4/22/2020, 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



Auditor-Controller Treasurer-Tax Collector



Properly Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020

JULY 1, 2020 - JUNE 30, 2021

PARCE, NUMBER 471 18: 10

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1st histath	nent	2nd Install	ment
Due Date	2020-12 10	Line Date	2021-04-10
Status	Due	States	Due
Taxes Due	\$ 982 57	Faxes Due	\$ 982 57
Penalties Due	598 24	Penaltins Dog	5.00
Additional Fees Due	2 t)(1	Additional Fees Doc	\$110
Yotal Amount Due	\$ 1,080.34	Total Amount Due	\$ 983 57
Parcel Number	471-185-10	Parcel Number	471-185-10

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 2/388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0135016

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles: 1

Pages: 4

Fees: CR SB2 Fee:

\$30.00

Taxes

00 00

\$30.00

CITY OF FRESHO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 6th and 7th day of November, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 8th day of November 2019 John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

STATE OF CALIFORNIA COUNTY OF FRESHO

, before me, William E. Ryner, Notary Public, personally appeared John Giannetta, 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 hard and official seal.

lines & the

WILLIAM E. RYHER COMM. #2166349 Notary Public - California Fresno County Comm. Expires Oct. 1,

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1). Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

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FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles: 1

Pages: 2

Fees: CA SD2 Fee; Taxes

Total

\$23.00 \$0.00 \$0.00 \$23.00

OF FRESHO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 6th and 7th day of November 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed) The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 8th day of	November , 2019
Dated 11/8/19	By July Drawell John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

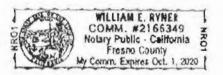
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before me, William E. Ryner. Notary Public, personally appeared John Giannetta, who proved to me on the On basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they 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 IN II.



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on November 6 and 7, 2019)

APN #	Str=	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Cases	Owner's Name
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ABSTRACT OF DELINQUENT SECURED TAXES OF CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 - HALL OF RECORDS - ROOM 105 - FRESNO, CA 93715 - PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME &

ADDRESS

SANDOVAL JESS R & HOPE R PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

SITUS 1915 S HAZELWOOD BLVD FRESNO TAX - DEFAULTED INFORMATION NOTICE OF POWER TO SELL TAX - DEFAULTED PROPERTY RESCISSION OF NOTICE OF POWER TO SELL AMOUNT DEFAULT NO. DATE DATE RECORDED DOCUMENT NO. DATE RECORDED DOCUMENT NO. 2,171.62 06/30/21 20-05652 VALUATIONS REMARKS YEAR LAND **IMPROVEMENTS** PERSONAL PROPERTY **EXEMPTIONS** NET VALUE TRA 20-21 16537 16537 5-007 21-22 PAID 5-001 22-23 PAID 5-478 TAXES AND PENALTIES YEAR INST. TAX PENALTY REDEMPTION PENALTY TOTAL COST SUB-TOTAL 20-21 BOTH 1,965.14 196.48 10.00 2,171.62 21-22 PAID 22-23 PAID TOTAL 1,965.14 196.48 10.00 2,171.62 REDEMPTION SCHEDULE REDEMPTION FEE INCLUDES CREDIT FOR IN TRUST REDEMPTION AMOUNT INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS REDEMPTION AMOUNT REDEMPTION AMOUNT INTEREST ON UNPAID BALANCE 23 2,923.54 JUL 24 3,100.41 JAN TOTAL REDEMPTION AMOUNT AND INTEREST AUG 23 2,953.02 FEB 24 3,129.88 CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS SEP 23 2,982.50 MAR 24 AMOUNT NECESSARY TO REDEEM 3,159.36 OCT APR FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL 23 3,011.97 3,188.84 24 NOV MAY 23 3,041.45 24 3,218.31 DEC JUN TOTAL AMOUNT 23 3,070.93 24 3,247.79 RECORD OF INSTALLMENT PAYMENTS CERTIFICATE OF REDEMPTION START DATE REDEMPTION AMOUNT COLL, NO. DATE PRINCIPAL INTEREST TOTAL I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF \$ WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE. PAID BY: NAME **ADDRESS** CITY/STATE

COLL. NO.

FCAC-344 (10/16/)

CURRENT TAXES NOT INCLUDED

COPY

Auditor-Controller/Treasurer-Tax Collector

Oscar J. Garcia, C.P.A.

PARCEL NO.

471-185-10 -9

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 471-185-10 SUFFIX: DEFAULT NUMBER: 20-05652

PAYEE NAME: BRYCE D HOVANNISIAN

ADDRL: PO BOX 366A

ADDR2: PINEDALE CA 93650

EFFECTIVE PAYMENT DATE: 02/27/24 AMOUNT: 3,129.88 BY: 44

C4711851000000565220002240000312988000000001

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

1915 S. Hazelwood, Fresno, CA

APN: 471-185-10

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1915 S. Hazelwood, Fresno, CA (APN: 471-185-10), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$624.20
FR Struct Demol	\$795.00

The citation and penalties, and the assessed costs for removal of the public nuisance and structure demolition, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based were recorded on November 8, 2019, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the public nuisance and structure demolition billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050581

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Fees: CA SB2 Fee

Total: FRESNO COUNTY TAX COLLE

Doc. Trans. Tax computed on full value of property conveyed 19.80. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2010-11 and for nonpayment were duly declared to be in default. DEFAULT # 10-05127

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

17,700

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 SANDOVAL JESS R & HOPE R described as follows:

471-185-10

APN 471-185-10 MORE PARTICULARLY DESCRIBED AS LOTS 29 AND 30 IN BLOCK 6 OF HOMEWOOD AS PER MAP RECORDED IN BOOK 7 PAGE 15 OF PLATS FRESNO COUNTY RECORD IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

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 4/22/2020, 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.

Itali Mis



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020

PARCE, NUMBER J71 18: 10

JULY 1, 2020 - JUNE 30, 2021

LAND **IMPROVEMENTS** MOBILE HOME PERSONAL PROP EXEMPTION NET TAXABLE VALUE \$16,537.00 \$ 50 \$ 00 \$ 60 00.2 \$ 16 512 06

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Total Amount Due	\$ 1,080.81	Total Amount Due	\$ 982.57
Parcel Number	471-185-10	Parcel Sumber	471-[85-10

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1), Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0135016

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles 1

Pages: 4

Fees: CA SB2 Fee:

\$0.00

Taxes

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\$30 00

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 6th and 7th day of November, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 8th day of

John Giannelta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 FRESHO

, before me. William E. Ryner, Notary Public, personally appeared John Giennetta, 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 hard and official seal.

bull to the

WILLIAM E. RYNER COMM. #2166349 Notary Public - California Fresno County Comm. Expires Oct. 1, 2020 |

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RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

新报 新心 好,是只是对人场下以为好了心理人会的"实行"的第三人称形式高兴的"新日代 2019-0135015

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Pages: 2

Fees: CA SB2 Fee:

\$23.00

Taxes:

\$23.80

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 6th and 7th day of November 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed) The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 8th day of November John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

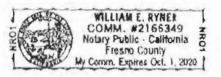
STATE OF CALIFORNIA COUNTY OF FRESNO

1 55

On before me. William E. Ryner, Notary Public, personally appeared John Giannetta, 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 seaf.



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on November 6 and 7, 2019)

APN :	Str=	Dis	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Caser	Owner's Name
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County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1645 S. Third, Fresno, CA

APN: 471-103-06

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$394.76, a charge for FRESNO CITY WEED in the amount of \$899.00, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$3,224.16 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.\(^1\) It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$43.12 referenced by "ACT 04/22/20 1645 S. Third FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050629

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

1.00

Total: \$23 FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 12.10. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2013-14 and for nonpayment were duly declared to be in default. DEFAULT # 13-04103

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,600

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 8268 LLC described as follows:

Etalie Mus

471-103-06

APN 471-103-06 MORE PARTICULARLY DESCRIBED AS LOTS TWENTY-ONE (21) ANDTWENTY-TWO (22) IN BLOCK FIVE (5) OF DEAN PARK ACCORDING TO THE MAP THEREOF RECODED IN BOOK 7 PAGE 29 OF PLATS ON RECORD IN THE OFFICE OF THE COUNTY RECORDER OF SAID FRESNO COUNTY.EXCEPTING THEREFROM THE EAST FORTY (40) FEET. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresnó Count

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 4/22/2020, 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.







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER C 471-103-06

LAND	IMPROVE		MOBILE HOME	PERSONAL PROP	EXEMPTION	MET TAXASEE VALUE
14,008 00	S ()	ij	\$ 00	\$ 60	\$ 00	\$14,008.00
TAXAI		(4),24)		FOR COMMENT VALUE		
.,	SSESSED SUANT TO	iO				LOCATION
						1645 S HHRD FRES

TAX PAYMENT	IS DISTRIBUTED AS BELOW		
TAXING AGENCIES / VOTER APPROVED BONDS	ASPECIAL ASSESSMENTS VALUE BASE	HATE (Stoc)	ANGUNI
FR COUNTYWIDS TAX		0000000	\$ 140.08
FRUS PEN OMERRIDE.		032438	\$ 4.34
FRUSNO USD 10 B		016538	4 1 40
FRESNO USD 10 C	ŧ	(Henx.)	\$ 93
FRESNO USD 12A RH	1	01809	\$ 40
ERESMO USD QUEREL	1	008134	S = 13
STATE OCCIEREN		00,944	\$ 30
FRESNO USD 10 H	l l	011500	84.60
FRESNO USD 15 REL	1	081992	S. S.
FRESNO USD 16 A	1	003936	\$ 5.
FRESNO USD 1015	1	003388	\$ 40
FRESHO USD 99C	1	014246	\$ 1.93
FRESNO USD 02a	1	021558	\$ 1.00
FRESNO USD 04B	1	013647	\$3.13
FRESNO USE OH	1	61624c	8 4.
FRESNO USD TORLE		006217	\$ 80
FRESNO DSE/10, 11A	1	004108	\$ 5t
FRESNO USD 10 D	1	(907356	S 0
CRESMO USD to B	1	001933	\$. <i>10</i>
FRESNO USD 01-G		00069.	\$ (0)
FRESNO USD 16 C	1	041647	5 4 8.
FRESNO USD 20 A	1	0,25000	\$ 1.50
STATE CCC 45 R004	1	0(01.37)	< 3)
STATE CCC 36 A		(00/00/0)	8.00
STATE CCC 17 REFT		(0.000)	5.62
STATE CCC @ ST8A	1	(10) 750	8.33
STATE CCC 16 B	1	015703	\$ 2.3.
TOTAL TAX RATE		2/4974	
ER CECA HON/PENALT	ts.		\$317.50
MET HOOD ASSMIT	(1]	\$12.13
URES MOSQ & VECTR	6		\$1.03
FR-REMOVE PUB MUIS	6		\$394.78
FRESNO CITY WELD	6		\$899.00
		TENTAL LAX	\$1.803

1st Inst	allment		2nd Inst	allment
Due Date	(020-12-10)		Due Date	2021-04-10
Status	Due		Status	Diff.
Taxes Due	\$ 501 19]	faxes Due	\$ 901.19
Penalties Due	\$90 ()9	1	Penalties Due	\$ (80
Additional Fees Dire	5 (3)		Additional Fees Due	\$ (40)
Fotal Amount Due	\$ 501.78	1	Tetal Amount Due	\$ 901.19
Parcel Number	471-103-06		Parcel Number	4/1-203-06

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: 559 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SB2 Fee:

0.00

OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this	9 th	day of	August	2019	·	
						A

Dated: 8/9/19

Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

A notary public or other officer completing this certificate veniies 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

before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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.





APN #	Str#	Dir		6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	6892- Secured Property/D emo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Caseř	Owner's Name
47813415	2225		GENEVA AVE			329.00			E18-07703	JOHNSON DERMOINE
45221112	837		GLENN AVE		669.10		891.17		E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910434	3079	_	GRANT AVE		253.76			253.76	E19-02061	LIGHT-HOUSE RECOVERY PROGRAM INC
46013101	3902		GRANT AVE		248.00				CE17-372	TRISKA RUDY JR
46017106	4730		GRANT AVE		317.00				E19-00052	FLORES RUBEN
47130243	2074	S	HAYSTON AVE		447.12		506.00	953.12	E18-00236/E19-03436	DAVIS LILIT % D DAVIS
47110304	1640	S	HAZELWOOD BLVD			3,990.68		3,990.68	E19-01832	RODRIGUEZ DAVID
47118510	1915	S	HAZELWOOD BLVD		303.60			303.60	E18-00378	SANDOVAL JESS R & HOPE R
45322410	4487	Ε	HEDGES AVE		443.95			443.95	CE18-1659	MOUA HERH & IA
46526102	8	E	KEARNEY BLVD		433.64			433.64	E19-01279	DE MADERA INC
45319111	3495	Ε	LAMONA AVE		562.90			562.90	E18-04854	SOUZA MICHAEL F
47020227	3853	E	LIBERTY AVE			4,238.40		4,238.40	E18-00074	RODRIGUEZ JENNIE
47909415	2429	S	LOTUS AVE			562.90		562.90	E19-03806	BERNICE MAYS
47018302	3232	E	LOWE AVE		392.02			392.02	CE17-7175	SALAZAR FRANK H & AGAPITA R
48003018	2534	S	MAPLE AVE		373.50			373.50	E18-07724	MENDOZA ELOY
50807005S	5205	N	MARKET ST			263.00		263.00	CE10-15741	RICO DELIA
46017421	4765	E	MCKENZIE AVE		605.17			605.17	E19-00240	CHAVEZ JUAN C
46125311	3637	E	MONO ST			872.60		872.60	CE14-4329	OLIVIE AND LOUISE CVRLJAK
46018503	3220	E	NEVADA AVE		394.05		501.41	895.46	E19-03195	DAVENPORT EDWARD & OLEAN
45405231	4188	E	OLIVE AVE			323.00		323.00	E19-03401	4188 OLIVE AVENUE LLC
40922112	6135	N	ORCHARD ST		486.00	-			CE18-1206	NIXON CAROLYN
47112120	3643	E	ORLEANS AVE			946.75			CE10-13100	INDYMAC BANK FS B
47112112	3737	E	ORLEANS AVE			269.00		269.00	E18-07222	PORRAS LUPE DAVILA MAYORGA GLORIA M
48028214	2485	S	PAGE AVE		740.00	284.20		1,024.20	CE10-4667	AYLWARD SCOTT T
43037402	4835	E	PICO AVE			260.00		260.00	E19-04647	HOFFMAN BRIAN
44721215	2320	N	PRICE AVE		334.00)		334.00	E19-00256	MC ELHANEY LAWRENCE L
44311307	1134	W	PRINCETON AVE			450.78		450.78	CE17-11720	RENNA JOSEPH J TRUSTEE
46123203	416	S	RECREATION AVE		441.36			441.36	CE17-9964	GOMEZ ENRIQUE GOMEZ DANIEL ETAL
43013041	4522	E	SAN GABRIEL AVE		1,657.08	3		1,657.08	E18-04153	NGUYEN JOHN QUANG & VAN HAI
46412128	220	W	SAN JOAQUIN ST			326.00		326.00	E18-04102	AGUILAR FLORENCIA RAMIREZ
51011014	5807	W	SHAW AVE		2,200.60			2,200.60	CE17-260	SIERRA LIONEL & ROMONA
44507111	3242	E	SIMPSON AVE			4,000.92		4,000.92	E19-02874	LEE RUTHLYN
47103412	142	5 5	THIRD 5T			516.56		516.56	E19-00012	SAAD BEN OTHMANE
47110306	1648	S	THIRD ST		394.76	5.	899.00	1,293.76	E18-07819	8268 LLC
45229101	140-	E	THOMAS AVE	460.42	2 886.00	975.10		2,321.52	E19-03368	MORA BALTAZAR
45429204	401	E	TURNER AVE	1.		565.00		565.00	CE17-14661	DONALD HANSEN
46125415	5	T	VACANT LOT			266.00		266.00	E19-03251	RAMIREZ RUBEN & SONIA
45223318	3	T	VACANTILOT		434.65	5	794.24	1,228.89	E19-03122	ALBRAE EQUITIES LLC

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 3

Face CA SB2 Fee:

\$31.00 \$0.00

laxes: OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of ____ August

Dated: 8/4/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

) SS

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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





APN #	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
40922112	6135	N	ORCHARD ST	\$18,102.00	60.00	18,162.00	CE18-1206	NIXON CAROLYN
44721215	2320	N	PRICE AVE	780.00	60.00	840.00	E19-00256	MC ELHANEY LAWRENCE L
46123203	416	S	RECREATION AVE	768.75	60.00	828.75	CE17-9964	GOMEZ ENRIQUE GOMEZ DANIEL ETAL
436122185	2824	Ε	SUSSEX WAY	253.75	60.00	313.75	E19-01916	BREWER FREDDIE LEE SR & DIANE BREWER FREDDIE L JR
47110306	1645	S	THIRD ST	257.50	60.00	317.50	E18-07819	8268 LLC
45422507	4339	Ε	THOMAS AVE	257.50	60.00	317.50	E19-02617	SOURIYANYONG OUTHAI
45429204	4014	Ε	TURNER AVE	2,215.00	60.00	2,275.00	CE17-14661	DONALD HANSEN
45223318			VACANT LOT	257.50	60.00	317.50	E19-03122	ALBRAE EQUITTES LLC
48713003	4024	Ε	VINE AVE	253.75	60.00	313.75	E19-03697	RODRIGUEZ DOMINGO & AURELIA
45429115	3915	Ε	WHITE AVE	515.00	60.00	575.00	E19-00117	CATANO THOMAS JR
46308201	155	S	WILLOW AVE	257.50	60.00	317.50	E19-01964	JACKSON PENNY M
45227304	510	N	YOSEMITE AVE	257.50	60.00	317.50	E18-03156/E19-03264	MCGLOTHIN TIYEONDREA
47 \			TOTAL	48,157.00	2,820.00	50,977.00		



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 471-103-06 SUFFIX: DEFAULT NUMBER: 20-05637

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,224.16 BY: 41

C4711030600000563720003250000322416000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

8268 LLC

PO BOX 3668 PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

471-103-06 -6

NAME & ADDRESS

PO BOX 3668 PINEDALE CA 93650

SITUS 1645 S THIRD FRESNO

	· · · · · · · · · · · · · · · · · · ·						DEFAULTED PROPE	RTY	RESCISSION OF NOTICE OF POWER TO SELL		
AN	MOUNT	DATE	DEFAULT NO.	DATE	R	RECORDED	DOCUMENT NO.		DATE RECORDED DOCUMI		
1,	,992.56	06/30/21	20-05637							Western Committee of the Committee of th	
			VALUATIONS						REMAR	RKS	
YÉAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION	NS N	ET VALUE	TRA				
20-21 21-22 22-23 23-24	14008 PAID PAID PAID	3				14008	5-001 5-001 5-001 5-001				
	1				TAXES AND			3			
YEAR	INST.	TAX	PÉNA		COST	SUB-TOTAL		%	REDEMPTION PENAL	TY TOTAL	
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,802.3		0.18	10.00		, 992 . 56				
	TOTAL	1,802.3	3 18	0.18	10.00	1,	,992.56				
		DEDEMOTION C	OUEDINE.]	<u> </u>					
INCLU	DES CREDIT FOR	REDEMPTION S	IN TRUST			REDEMPTION					
						REDEMPTION INTEREST PAI	D ON PREVIOUS INST	TALLMENT PAYME	ENTS		
nu 2 <i>1</i>	REDÉMPTION			EMPTION AMOUNT			UNPAID BALANCE 1PTION AMOUNT AND	INTEDEST			
JUL 24 AUG 24			JAN 25 FEB 25	3,170.09 3,197.13			PREVIOUS INSTALLME				
SEP 24	3,061	. 95	MAR 25	3,224.16			ESSARY TO REDEEM ORDING RESCISSION		DOWED TO SELL		
NOV 24			MAY 25	3,251.20 3,278.23				OF NOTICE OF I	-OWER TO SELL		
DEC 24			JUN 25	3,305.27		TOTALA	MOUNT				
		RECORD OF INSTALL	MENT PAYMENTS					CERTIFICATE	OF REDEMPTION		
COLL. NO.	S DATE	TART DATÉ % PRINCIPA	REDEMPTION AMOUN	т тот	FAI	,			-D THE OLD 4 05 A		
COLL. NO.	DATE	% PRINCIPA	interest	101	IAL		BY CERTIFY THAT I HE AMOUNT NECES			/ DESCRIBED ABOVE.	
							ME DRESS TY/STATE				
								Garcia, C.P.A. ontroller/Treasi	urer-Tax Collector		
						COLL. NO.	DA	ATÉ	BYCOPY		
									ES NOT INCLUDED		

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

1645 S. Third, Fresno, CA

APN: 471-103-06

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1645 S. Third, Fresno, CA (APN: 471-103-06), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$394.76
Fresno City Weed	\$899.00

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

1:		<u> </u>		
©			Check No	0. 077164021
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ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917420

TITHS DOCUMENT IS BRINITED IN TIWO COLORS, DO NOT ACCEPT UNILESS BLUE AND BROWN ARE PRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211 STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164021

Pay To The

HOVANNISIAN BRYCE D

\$43.12**

Order Of

****FORTY-THREE AND 12/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650 Oscar of garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7(00

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1715 W. Dudley, Fresno, CA

APN: 449-130-10

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2022, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR STRUCT DEMOL in the amount of \$263.00. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025 Claimant paid \$1,764.90 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of the charge/special assessment lien specified above, and all penalties, interest, and/or costs associated with this charge on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for this charge/special assessment, as it is null and/or invalid in that it violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Maragement Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "caxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050573

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Rpr 22, 2020 11:39:14 AM

Titles: 1

Pages: 2

Fees: CA SB2 Fee:

Taxem: \$36
Total: \$50
FRESNO COUNTY TAX COLLECTOR 50.88

Doc. Trans. Tax computed on full value of property conveyed 36.85.

Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2009-10 and for nonpayment were duly declared to be in default. DEFAULT # 09-05091

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

33,200

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 QUI LAM described as follows:

449-130-10

See Attachment A

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

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

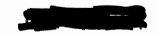
County of Fresno

On 4/22/2020, 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.





Attachment A

APN 449-130-10 MORE PARTICULARLY DESCRIBED AS THE EAST HALF OF THE FOLLOWING DESCRIBED PROPERTY; THAT PORTION OF LOT 77 OF ROEDING'S VILLA COLONY, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 2, PAGE 43 OF RECORD OF SURVEYS, RECORDS OF FRESNO COUNTY, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 77; THENCE SOUTH 00 6 1/2' WEST ALONG THE EAST LINE OF SAID LOT 77 A DISTANCE OF 658.93 FEET TO A POINT, SAID POINT BEING NORTH 00 6 1/2' EAST A DISTANCE OF 658.93 FEET FROM THE SOUTH LINE OF SECTION 31, TOWNSHIP 13 SOUTH, RANGE 20 EAST, M.D.B. & M.; THENCE NORTH 85 DEGREES 58 3/4' WEST 327.14 FEET; THENCE NORTH 0 DEGREES 10' EAST A DISTANCE OF 659.03 FEET TO THE NORTH LINE OF SAID LOT 77; THENCE SOUTH 89 DEGREES 58' EAST A DISTANCE OF 326.55 FEET ALONG THE NORTH LINE OF SAID LOT 77 TO THE NORTHEAST CORNER THEREOF; EXCEPT THE NORTH 30 FEET THEREOF FOR ROAD PURPOSES. IN THE CITY OF FRESNO.





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

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RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

BIII BILT BUL MAV FLEUP 77 IHY (PL7AV PAYETAP PAYETAP PAYE) IN BII (I)

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 PM

Titles: 1

Pages: 4

CA SB2 Fee:

\$38.00 \$0.00 \$0.00

Taxes:

Total: CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations. Article 6 of Chapter 10 relating to the abatement of public nuisances. Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this14 th	day of <u>February</u> , 2	2020
Dated: 2/14/20		By: John Giameth
	_	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 (

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Frasno County Comm. Expires Oct. 24,



A Philips

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

APN 3	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	n February : Total Amt Unpeid	Case#	Owner's Name
42710309	2034	_	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWBOOKER
46519303	216		AMADOR ST		\$277.21		\$958.87		E19-06865	NEWPORT BEACH HOLDINGS LLC
42811328	4474	N	AUGUSTA ST			\$263.00			E19-12063	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON E ANDERSON DELORES A
46716406	913		B ST		\$ 1,140.53				E19-04158	
46516518	1625		BST		S354.47				E19-08238	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46122129	444	S	BACKER AVE			\$505.70			E19-11246	TWILSON GEORGE W LIFE ESTATE & W. LEWIS
46022718	4406	E	BALL AVE		\$3,108.28	\$1,023.27			E19-02802	MAZON WILLIAM
45813117	327	W	BELMONT AVE		\$1,616.86	\$2,049.28			E19-04074	DAMASCO ANTONIO & SUSAN
17119211	3893	Ε	BRALY AVE			\$329.00			E19-07355	SPIRIT OF WOMAN OF CALIFORNIA INC
44203013	2654	N	BRAWLEY AVE			\$266.00			CE13-2042	GARRISON HENRY L
47026215	3437	Ε	BUTLER AVE			\$266.00			E19-00868	ADAMS VALERIE
47028514	4085	E	BUTLER AVE		\$422.30	\$1,212.00			E19-01893	MENCHACA ELIZABETH MARIE
47916214	1227	E.	BYRD AVE			\$1,392.40			CE15-6923	GARCIA RAY & DEBBIE
47809512	2038	E	CALIFORNIA AVE				\$1,449.75	\$1,449.75		EASLEY MARGARET
46839050	224	5	CALLISCH ST F		\$653.00				E19-06587	SCHERR STEFAN EXECUTOR
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72		RESERVE APARTMENT HOMES FRESNO LLC
47109219	1632	5	CHESTNUT AVE 121		\$284.00				E19-03864	MAUL GOMEZ
48025202	4630	Ε	CHURCH AVE		\$534.00	\$203.00			E19-09764	CYPRESS POINT PARTNERS LP
47711302	403	W	CHURCH RD		\$339.40		\$953.08	\$1,292.48		ALFONSO M LEANOS & ABRAHAM REYES LEANOS
45917126	378	N	CLARK ST		\$345.22	\$501.00	4765.00		E19-09201	TOOKENES RALPH & MARGARET CONCUENT
45402118	3131		CLAY AVE		\$2,506,20			\$2,506.20		TI CHICANDEZ PELICIANO & PALILA
44241103	3235	W	CLINTON AVE 102		\$187.00				E19-00578	MOHAMMED JOHID A TRS
44531318	3833	E	CLINTON AVE		5272.00					PEREZ MAURICIA S TRUSTEE
44503109	1815	E	CORNELL AVE		\$386.78				E19-08212 E19-05754	GONZALES JOSEPH L TRUSTEE GONZALES LLOW
43505110	305	_	DAKOTA AVE		-	\$536.15			19-05/54	THOUGHAMALY KESONE
44913010	1715		DUDLEY AVE			\$263.00				AGUILAR JUAN C
49602206	3535		DUKE AVE		\$754.24	5200.00			18-05659	QUI LAM
45811205	461		DURANT WAY		\$968.00				19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45107109	1515		EFFIE ST		\$734.08				19-05983	BORREGO BENJAMIN D & ROSEMARY
45320114	1323	_	EIGHTH ST		\$2,014,27				E18-1566	SYMONDS STEVEN PAUL TRUSTEE
46713401	151	1,4	F ST		34,017.27	\$362.47		\$2,014.27		DE FEHR JACK
44729107	4310	E	FAIRFAX AVE 1+		\$518.11	\$206.00		\$362.47 E		OCONNOR MICHAEL
313641118		S	FILBERT AVE		\$287.48	\$200.00		\$724.11 E		CORNEJO ANA MARIA
45426319	548	N	FISHER ST		\$345.00			\$287.48 E		HOPPER ROBERT JOSHUA & WENDY MARIE 5
45426319	4842	E	FLORADORA AVE		\$309.00			\$345.00 E		ISPARMA ROHIT A
47026103	1314	S	FOURTHST		\$309.00			\$309.00 E		MACIEL PEDRO
43325310	2309	W	GARLAND AVE		31,027.79	\$1,450.55		\$1,027.79 E		PAREDES CAESAR
47919113	327	E	GARLAND AVE	-	\$6,506.50			\$1,450.55 E		FRANCIS PILAR PALOMARES
4/717113	321	1 5	CARRELLAVE	ll	30,000,50	\$907.93		\$7,414.43 C	E09-4998	BROWN A C & YUBA

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 449-130-10 SUFFIX: DEFAULT NUMBER: 20-04726

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1:

2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: BY: 41

1,764.90

C4491301000000472620003250000176490000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

QUI LAM PO BOX 3668

PINEDALE CA 93650

OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

449-130-10 -8

NAME & ADDRESS

PO BOX 3668 PINEDALE CA 93650

SITUS	1715 W	DUDLEY FRESNO								
	TAX - DE	FAULTED INFORMATION					DEFAULTED PROPE	- 13		ICE OF POWER TO SELL
Al	MOUNT	DATE	DEFAULT NO.	DATE	F	RECORDED	DOCUMENT	NO.	DATE RECORDED	DOCUMENT NO.
1	,088.24	06/30/21	20-04726							
			VALUATIONS	1					REMARKS	5
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIC	ons N	IET VALUE	TRA			
20-21 21-22 22-23 23-24	4634 PAID PAID PAID	3				46343	5-599 5-599 5-518 5-518			
	1. FAS MANIFEST				TAXES AND	PENALTIES				
YEAR	INST.	TAX	PENA	LTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	980.24		3.00	10.00		,088.24			
	TOTAL	980.24	* 90	3.00	10.00	1	,088.24			
INCL	IDEC CREDIT FOR	REDEMPTION S				REDEMPTION				
JUL 24 AUG 24 SEP 24 OCT 24 NOV 24	INCLUDES CREDIT FOR IN TRUST REDEMPTION AMOUNT					INTEREST ON TOTAL REDE! CREDIT FOR AMOUNT NEC	ID ON PREVIOUS INS' I UNPAID BALANCE MPTION AMOUNT AND PREVIOUS INSTALLMI ESSARY TO REDEEM CORDING RESCISSION	INTEREST ENT PAYMENTS		
		RECORD OF INSTALL						CERTIFICAT	E OF REDEMPTION	
START DATE REDEMPTION AMOUNT COLL. NO. DATE % PRINCIPAL INTEREST TOTAL					OTAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ DEEM THE PROPERTY D	ESCRIBED ABOVE.
							DRESS TY/STATE			
						0011 110	Auditor-Co		surer-Tax Collector	
						COLL. NO.		ATE	ВҮ	
CAC-344 (10/16/)							C	URRENT TAX	KES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

1715 W. Dudley, Fresno, CA

APN: 449-130-10

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1715 W. Dudley, Fresno, CA (APN: 449-130-10), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Structure Demolition

\$263.00

The assessed costs for the structure demolition were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessment upon which this portion of the Tax bill is based, was recorded on February 14, 2020 and is attached. Of note, the special assessment authorizing the Structure Demolition billing is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessment, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement

and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 708 N. Fifth, Fresno, CA

APN: 454-193-10

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$312.74, a charge for FRESNO CITY WEED in the amount of \$588.70, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$2,785.42 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penaltics, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050554

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$11.00

FRESNO COUNTY TAX COLLECTOR

Doc. Irans. Tax computed on full value of property conveyed 13.75. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2006-07 and for nonpayment were duly declared to be in default. DEFAULT # 06-09087

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

12,500

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 VALLEY CAPITAL INVESTMENT INC described as follows:

454-193-10

APN 454-193-10 MORE PARTICULARLY DESCRIBED AS THE NORTH 15 FEET OF THEWEST 103.8 FEET OF LOT 12 AND THE WEST 103.8 FEET OF LOT 13 IN BLOCK 2 OF BELMONT HEIGHTS, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 4, PAGE 20 OF RECORD OF SURVEYS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

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.

County of Fresno

On 4/22/2020, 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.







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCLE BURNELL 484,193,10

LAND	IMPROVE	MENTS	MOBILE HOME	PERSONAL PROF		NET TAXASES VALUE
\$ 25,500 (0)	5.73		\$ 100	\$ 06	\$60	\$ 15,500.00
IAXA	nea I	(4) \$. (1)		rsi commor valu	I:	
	SSESSED '					
H AME PER	SUANT TO	CA GC635	4.21			LOCATION 708 NITHERLERISM

TAX PAYMENT IS DISTRIBUTED AS BELOW LAXING <mark>AGENCIES / VOTER APPROVED DONDS / SPECIAL ASSCSSMENTS-V</mark>ALUE BASIL BATE / STOL AMÓDID R COUNTYWIDE TAX G09a000 5 253 00 BESPEN OVERRIDE 03/14/19 8. 8.71 RESERVED LISTS TO B. 016533 8.4.20 FRESNO USD 10 C 00068 \$ 71 5.3.50 BESNO USD 12A RH 01369 ERESNO USD TERRIT 00813 4 714 STATE COOLERAGE 000013 8 43 FRESNO USD 14 E 01450 \$ 150, BESNO USD 15 REE 100349 \$ - G FRESSO USD 16 A (8)3936 \$ - (2) FRESNO USD 10 : 1903/188 \$ 87 FRESNO USD 990 044546 8 1 15 FRESNO USD 02A 0.2155) ERESNO USD 04B 0.1563 \$ 1.98 ERESNO USDOIL 01/1/4 5 2 66 FRESMO (ISD 10 RL) 00521 5150 ERESIGUISD 10, 11A 0854 103 \$1.04 FRESNO USD 10 D 007350 5 | 80 FRESNO USO 16 B 00203 ERESNO USD 01 G SHEWN 5 10 FRESNO USD 16 C (Hilfsd. \$ 1469 LRESNO USD 20 A 0.1500 5036 STATE CCC IS REFE 00427 \$ 1 (18 STATE CCC 16 A (95300) 2 ()(STATE CCC 17 REFE 00)000 9 19 STATE CCC (2) ST8A 000.286 \$ 76 STATE CCC 16 B 015703 8134 TOTAL TAX RATE 1.371974 FRICTEA HON PENALS \$217.58 MET FLOOD ASSMIT 511 10 FEES MOSO & VECTR FEREMOVE PUBLICIES 6 31.08 8317.7 RESNO CITY WELD \$5.88.76 TOTAL TAN 588 3

1 st Ins	taliment	2nd he	staltment
Due 9ate	2023-13-10	Due Date	2021.04410
Status	()/W.	Status) (ft; ,
Tayes Due	\$ 277.60	Laxes Oue	3.777.60
Penalties Due	\$ 7 7 3	Penalties Duc	\$ (3)
Aildit onal Fees Due	200	Admitional Ecos Due	Ž. 13/1
Total Amount Due	12221	Total Amount Due	\$ 777 (4)
Parcel Number	484 193 10	Parcel Runcher	454,39330

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno
DARM – Code Enforcement Division
2600 Fresno Street, 3070
Fresno, California 93721-3605
Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

Fees: CA SB2 Fee: Taxes: \$38.00 \$0.60 \$0.60

Total: CITY OF FRESNO / DARM

25₩ \$38

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9 th day of August	2019
Dated: 8/9/19	By: Hohn Siannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 VIVIO , before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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

)





ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL (Public Hearing conducted on August 7 and 8, 2019)

							A		HOLD TO TO TO TO		
APN#	Str≆	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	Property/D	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name	
45916104	357	N	ABBY ST		543.82			543.82	E18-03503	SAVELAND MICHAEL	
45916121	367	N	ABBY ST		434.11			434.11	E18-03505	MILLER DEBORAH LYNN	
47017223	4775	Ē	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G	
49611508	5856	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO	
409052015	6114	N	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN	
42823318	1929	E	ASHLAN AVE			822.20		822.20	CE15-8215	ZUNIGA ADALBERTO	
481181085	4879	E	ATCHISON ST		360.35			360.35	E18-06212	VANG CHALYI & YING HER	
46716603	745		BST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECTL & CALLIE L	
46715504	1129		BSTREET		212.25			212.25	E18-03560	MARTINEZ HERMENEGILDO	
46108221	211	S	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A	
56827306S	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN	
46121223	4561	E	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVED ETAL	
47026215	3437	Е	BUTLER AVE			2,372.20		2,372.20	E19-00868	BLIZABETH MENCHACA	
48038205	4735	E	BYRD AVE			547.46		547.46	E18-02324	JAMKE	
48023526	2428	S	CEDAR AVE		302.59		1,216.00	1	E19-03440	DAVIS C & NELLIE	
46830306	1731	5	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMAI H	
45917126	378	N	CLARK ST		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA	
46303025	360-370	S	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL CINEMA LIMITED PARTNERSHIP % D J EDWARDS	
47132207	2036	S	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN	
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE	
45227116	624	N	ECHO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES	
45219113	712	N	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE	
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC	
46813208	3070	Е	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANTE GAYLE	
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY S SR	
47819132	2345	5	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR	
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL	
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY GARCIA	
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LP	
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT	
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WILLIAM M	
45419310	708	N	FIFTH ST		312.74		588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC	
45418125	700	N	FIRST ST		1,041.00		483.00		CE18-2450/E19-03371	CUSTOM BUILDING LLC	
46829319	447		FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE	
481181299	4827	E	GEARY ST		338.36	5		338.36	E19-01932	RAMIREZ HUMBERTO	
481181269	4837	E	GEARY ST		267.18	3		267.18	E19-02286	VO HAI THANH	



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

圖用 树心 直接 医胚 无线性 法分析 法人民 经分价 海 传入 医克里氏腺病 2019-0089086

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Pages: 3

Foes: CA SB2 Foe:

Taxes

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

9th day of Dated this August

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

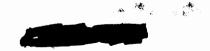
, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same iπ his/her/their authorized 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

CHRISTINA PASILLAS Notary Public ~ California Fresno County Commission # 2214727 My Comm. Expires Oct 15, 2021



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on August 7 and 8, 2019)

		T		1	1		OR August 7 unu 0, 201	
	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
43334225	1926		ANDREWS AVE	253.75	60.00	313.75	E19-01641	SALGUERO LAURA
49611508	5856	E	ANDREWS AVE	7,650.00	60.00	7,710.00	E19-00458	LEON GENARO
481181085	4879	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	253.75	60.00	313.75	E19-03261	BROWN CECIL & CALLIE L
47806318	2155	S	BARDELL ST	507.50	60.00	567.50	E18-07769	WASHINGTON NATHANTEL
47026212	3451	Ε	BUTLER AVE	257.50	60.00	317.50	E19-01274	ANTARAMIAN PERRY A
45915201	385	N	CALAVERAS ST	261.25	60.00	321.25	E19-01791	A&A HOLDINGS & INVESTMENTS LLC
46839050	222	S	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC
48023526	2428	S	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE
45917126	378	N	CLARK ST	253.75	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA
47127139	3815	Е	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR
47819132	2345	5	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY S SR
43622215	3335	E	FARRIN AVE	522.50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	E19-01171	RAMIREZ IRMA G
47118207	1840	S	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST	253.75	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE
48118126S	4837	E	GEARYST	257.50	60.00	317.50	E19-02286	VO HAI THANH
45915102	389	N	GLENN AVE	261.25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910313	2945	Е	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS
46526102	8	E	KEARNEY BLVD	253.75	60.00	313.75	E19-01279	DE MADERA INC
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC
47803046	2302	S	MARTIN LUTHER KING JR	515.00	60.00	575.00	E18-05202	KING OF KINGS COMMUNITY CENTER
46018503	3220	E	NEVADA AVE	257.50	60.00	317.50	E19-03195	DAVENPORT EDWARD & OLEAN
46023312	4546	E	NEVADA AVE	265.00	60.00	325.00	E19-01072	PHAN LUC
46524407	454	E	OLEANDER AVE	253.75	60.00	313.75	CE17-8711	GONZALEZ BERTHA ALFARO



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 454-193-10 SUFFIX: DEFAULT NUMBER: 20-05035

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,785.42 BY: 41

C45419310000005035200032500002785420000000005

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

VALLEY CAPITAL INVESTMENT INC

PO BOX 3668

PINEDALE CA 93650

CURRENT

HOVANNISIAN BRYCE D

PARCEL NO.

454-193-10 -7

OWNER NAME &

PO BOX 3668

ADDRESS

PINEDALE CA 93650

	TAX - DEFA	ULTED INFORMATION		NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RTY	RESCISSION OF NOTICE OF POWER TO SELL		
AMO	OUNT	DATE	DEFAULT NO.	DATE	RE	ECORDED	DOCUMENT	NO.	DATE RECORDED	DOCUMENT NO.
1,	720.66	06/30/21	20-05035							9
			VALUATIONS						REMARKS	
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIO	NS NE	25500 5-923 5-923 5-923 5-923				
20-21 21-22 22-23 23-24	25500 PAID PAID PAID									
					TAYER AND	DENALTIES				
YEAR	INST.	TAX	PENA	ITY	TAXES AND F		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH PAID	1,555.2		155.46		1,720.66		,,	NEDEMI NOVI CIVEL	101/12
22-23 23-24	PAID PAID TOTAL	1,555.20	0 15	5.46	10.00	1,720.66				
		REDEMPTION S	CHEDULE			DEDEMOTION			<u> </u>	
REDEMPTION AMOUNT REDEM						REDEMPTION FEE REDEMPTION AMOUNT INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS INTEREST ON UNPAID BALANCE TOTAL REDEMPTION AMOUNT AND INTEREST CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS AMOUNT NECESSARY TO REDEEM FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL TOTAL AMOUNT				
		RECORD OF INSTALL	MENT PAYMENTS					CERTIFICATE	OF REDEMPTION	
OLL. NO.	DATE	ART DATE % PRINCIPA	REDEMPTION AMOUN' AL INTEREST		DTAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY DESC	CRIBED ABOVE.
							ME DRESS Y/STATE			
							Oscar J. (Garcia, C.P.A. ontroller/Treas	urer-Tax Collector	
					l l	COLL. NO.		ATE	BYCOPY	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

708 N. Fifth, Fresno, CA

APN: 454-193-10

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 708 N. Fifth, Fresno, CA (APN: 454-193-10), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$312.74
Fresno City Weed	\$588.70

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

208 N. Echo, Fresno, CA

APN: 459-212-28

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$281.00, a charge for FR STRUCT DEMOL in the amount of \$394.00, and a charge for FR CITATION/PENALTY in the amount of \$313.74. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$1,962.22 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.¹ It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$33.44 referenced by "ACT 04/22/20 208 N. Echo FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050555

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Foes: CA SB2 Foe: Taxes

\$11.00 \$0.00 \$4.95 \$15.96

Total: \$15 FRESNO COUNTY TAX COLLECTOR

Doc. Irans. Tax computed on full value of property conveyed 4.95. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2006-07 and for nonpayment were duly declared to be in default. DEFAULT # 06-09403

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

4,400

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 TORRES PAUL V & GRACE I described as follows:

459-212-28

APN 459-212-28 MORE PARTICULARLY DESCRIBED AS LOTS 22 AND 23 IN BLOCK 2 OF GRIFFITH'S SECOND ADDITION PER PLAT BOOK 1, PAGE 9, FRESNO COUNTY RECORDS, EXCEPTING THEREFROM THE EAST 70 FEET. ALSO EXCEPTING THEREFROM THAT PORTION DESCRIBED AS BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 22, THENCE ALONG THE NORTH LINE OF SAID LOT 22, SOUTH 89 DEGREES 42'38" EAST, 16.37 FEET; THENCE SOUTH 56 DEGREES 02'20" WEST, 19.81 FEET TO THE WEST LINE OF SAID LOT 22; THENCE ALONG SAID WEST LINE NORTH 0 DEGREES 18' 55" EAST, 11.15 FT TO THE POINT OF BEGINNING. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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.

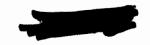
State of California

County of Fresno

On 4/22/2020, 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





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Васк

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCLE HUMBLE 480 212 28

AUD IMPRO	EMENTS .	MOBILE HOME	PERSONAL PROP	EXEMPTION:	NET FAXABLE VALUE
050.00 \$	()(1	(30)	8 (0)	S, 1)()	\$ 7,650 00
CAXADEA	1135 30		THE COMPROLITATIO	T.	X (#)
ASSESSE					
RK PERSUANT I	OFARCASS	1.21			FOCATION:

TAX PAYMENT IS DISTRIBUTED AS BELOW LAXING AGENCIES/VOTER APPROVED BONDS, SPECIAL ASSESSMENTS VALUE HAS LIGHT/STORAR DEVI FR COUNTYWIDE IAX : CONTROL ERESPES OVERRID: 03/43 ERESNO USD 10 3 10 FRESNO USD 10 c DighN 40 LRUSNO USD 12a REE 04-009 ERI SNO USB I MERLI 08351 STATE COULD REH 001944 ERESNO USD 10 E 041300 ERESNO USD 13 REI FRESNO USD 16 A 00000 FRESNO USO 103 0032388 ERESMO USD 99c (11.1.2) FRESHOLISTS 0.2 A \$ 1.50 117 659 FRUSRO USDAGAB STI ERESNO USD OH 01/11/46 ERESMO USD TORKE (80% 24) LKESNO ESD 10, 11A 004105 ERESNO USD 10 D 1007337 CRUSNO USD 16 D. 003933 FRESNO USD 01/3 OFFICE HEESIVO USELLA C 0.116.1 FEESNO USO 20 A (3.25%) STATE CCC IS REFE 00137 STATE CCC 16 A 600000 STATE CCC 17 REFE STATE CCC (2.8 T8A change. \$ 01 002758 STATE CCC 16 B 01570. \$140 TOTAL TAX RATE 13/19/4 FR CITATION PENAL (NEI ILOOD ASSMI FUES MOSQ & VICIR \$12.15 () t_1 \$1.08 FR-REMOVE PUB NUIS 5281,0 ER STRUCT DEMOL \$394.00 HOTAL TAX

1st Inst	tallment		2nd fns	taliment
Due Date	30.111.110		Due Date	[6,314)4.10
Status	Dav		Status	1.tuc
Taxes Due	\$ 545.71		Taxes Due	5 545 71
Penalties Due	\$34.55		Peaalhes Oue	\$ (2)
Additional Fees Due	\$ (8)		Additional Fees Due	5 (2)
Total Amount Due	5 (123) 1/4	-	Fotal Amount Due	5.515.71
Parcel Number	459.312.78		Parcei Number	389.712.28

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SB2 Fee:

\$38.00 \$0.00 \$0.00

Taxes

OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9 th day of Augu	st , 2019 .
Dated: 8/9/19	By John Grandth
And the state of t	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 8/9/19 before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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





DOC #2019-0089087 Page 2 of 4

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

					Ω				ust 7 and 8, 2019)	to the second se
APN #	Str#	Dlr	Property Address	6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	6892- Secured Property/D emo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
45916104	357	N	ABBY ST		543.82			543.82	E18-03503	SAVELAND MICHAEL
45916121	367	N	ABBY ST		434.11			434.11	E18-03505	MILLER DEBORAH LYNN
47017223	4775	Ε	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856	Ε	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
409052015	6114	N	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN
42823318	1929	E	ASHLAN AVE			822.20		822.20	CE15-8215	ZUNIGA ADALBERTO
481181085	4879	Ε	ATCHISON ST		360.35			360.35	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECIL & CALLIE L
46715504	1129		B STREET		212.25			212.25	E18-03560	MARTINEZ HERMENEGILDO
46108221	211	S	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A
56827306S	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN
46121223	4561	Ε	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVID ETAL
47026215	3437	Ε	BUTLER AVE			2,372,20		2,372.20	E19-00868	ELIZABETH MENCHACA
48038205	4735	E	BYRD AVE			547.46		547.46	E18-02324	JAMKE
48023526	2428	5	CEDAR AVE		302.59		1,216.00	1,518.59	E19-03440	DAVIS C & NELLIE
46830306	1731	S	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMALH
45917126	378	N	CLARK ST		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	S	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	S	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECHO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES
45219113	712	N	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	E	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANTE GAYLE
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY 5 SR
47819132	2345	S	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR
47921110	2579	5	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY CARCIA
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LI'
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST		312.74		588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181295	4827	E	GEARY ST		338.36			338.36	E19-01932	RAMIREZ HUMBERTO
48118126S	4837	E	GEARY ST		267.18			267.18	E19-02286	VO HAI THANH



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Diatos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 3

CA SB2 Fee:

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

9th day of August Dated this

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

SS

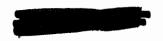
, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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





DOC #2019-0089086 Page 2 of 3

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing	Conducted on	Associat 7 and 9	2010)
(Public nearing	Conauctea on	August / ana 8	. 20191

	(Fuotic neuring Conducted on August 7 and 8, 2019) Total						3	
APN #	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Penalties Amount Unpaid	Case#	Owner's Name
43334225	1926	W	ANDREWS AVE	253.75	60.00	313.75	E19-01641	SALGUERO LAURA
49611508	5856	E	ANDREWS AVE	7,650.00	60.00	7,710.00	E19-00458	LEON GENARO
48118108S	4879	E	ATCHISON ST	818.75	60.00	878 <i>.</i> 75	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	253.75	60.00	313.75	E19-03261	BROWN CECIL & CALLIE L
47806318	2155	S	BARDELL ST	507.50	60.00	567.50	E18-07769	WASHINGTON NATHANTEL
47026212	3451	Е	BUTLER AVE	257.50	60.00	317.50	E19-01274	ANTARAMIAN PERRY A
45915201	385	N	CALAVERAS ST	261.25	60.00	321.25	E19-01791	A&A HOLDINGS & INVESTMENTS LLC
46839050	222	S	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC
48023526	2428	S	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE
45917126	378	N	CLARK ST	253.75	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA
47127139	3815	E	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY S SR
43622215	3335	E	FARRIN AVE	522.50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	E19-01171	RAMIREZ IRMA G
47118207	1840	S	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST	253.75	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE
48118126S	4837	E	GEARYST	257.50	60.00	317.50	E19-02286	VO HAI THANH
45915102	389	N	GLENN AVE	261.25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910313	2945	E	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS
46526102	8	E	KEARNEY BLVD	253,75	60.00	313.75	E19-01279	DE MADERA INC
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC
47803046	2302	S	MARTIN LUTHER KING JR	515.00	60.00	575.00	E18-05202	KING OF KINGS COMMUNITY CENTER
46018503		-		257.50	60.00	317.50	E19-03195	DAVENPORT EDWARD & OLEAN
46023312	4546	E	NEVADA AVE	265.00	60.00	325.00	E19-01072	PHAN LUC
46524407	454	E	OLEANDER AVE	253.75	60.00	313.75	CE17-8711	GONZALEZ BERTHA ALFARO



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 459-212-28 SUFFIX: DEFAULT NUMBER: 20-05204

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDRL: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 1,962.22 BY: 41

C45921228000005204200032500001962220000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482 RIGINAL TORRES PAUL V & GRACE I - CURRENT - C

ORIGINAL

PO BOX 3668

ASSESSEE

NAME &

ADDRESS

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

459-212-28 -5

PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

	TAX - DE	FAULTED INFORMA	ATION		NOT	ICE OF POWER T	O SELL TAX -	DEFAULTED PROPE	RTY	RESCISSION OF I	NOTICE OF POWER TO S
Al	MOUNT	DATE	D	EFAULT NO.	DATE	≣ Ri	ECORDED	DOCUMENT I	10.	DATE RECORDED	DOCUMENT NO.
1	,210.52	06/30/2	21 2	0-05204							
	- A_COM MOTO			VALUATIONS						REMA	ARKS
YEAR	LAND	IMPROVEMEN	ITS PERS	ONAL PROPERTY	EXEMPTION	ONS NE	T VALUE	TRA			
20-21 21-22 22-23 23-24	705 PAID PAID PAID	0					7050	5-150 5-150 5-150 5-150			
	14440										
						TAXES AND					
YEAR	INST.	TAX		PENAL	TY	COST	•	SUB-TOTAL	%	REDEMPTION PENAI	LTY TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,09	91.42	109	.10	10.00	1,	210.52			
	TOTAL	1,09	91.42	109	.10	10.00	1,	210.52			
		REDEMP1	TION SCHED	 ULE							
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								ORESS Y/STATE			
									Sarcia, C.P.A entroller/Trea	\. surer-Tax Collector	
							COLL. NO.		TE	BY COPY	-

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

208 N. Echo, Fresno, CA

APN: 459-212-28

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 208 N. Echo, Fresno, CA (APN: 459-212-28), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$313.74
FR-Remove Public Nuisance	\$281.00
FR Struct Demol	\$394.00

The citation and penalties, and the assessed costs for removal of the public nuisance and structure demolition, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based were recorded on August 9, 2019, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the public nuisance and structure demolition billings is characterized as allegedly having the priority of a tax lien.

a e j

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

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hock Date: Apr/10/2025				Check No	0. 077164017
Heck Bater	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
Invoice Number APN459-212-28 YY	Apr/07/2025	02583035	1150	NONE	\$33.44
Description: ACT 04/22/20 208 N ECHO	FR				

Vendor Number		Vendor Name					
TGEN		HOVANNISIAN BRYCE D					
Check Number	Date	Total Amount	Total Paid Amount				
077164017	Apr/10/2025	\$33.44	\$33.44				

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917416

THE DOCUMENT IS PRINTIFED IN TIME COLORS, DO NOT TOO SEPTI WHILES FULL AND FROM ARE PRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164017

Pay To The

HOVANNISIAN BRYCE D

Order Of

\$33.44**

****THIRTY-THREE AND 44/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

461 N. Durant, Fresno, CA

APN: 458-112-05

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$968.00, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$2,674.93 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$52.46 referenced by "ACT 04/22/20 461 N. Durant Way FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

1. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 1 paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. 1 declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1 \$11.00

Fees: CA SB2 Fee: Taxes:

\$11.00

Total: FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 11.00. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2009-10 and for nonpayment were duly declared to be in default. DEFAULT # 09-05462

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

9,900

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 BORREGO BENJAMIN D & ROSEMARY

described as follows:

458-112-05

APN 458-112-05 MORE PARTICULARLY DESCRIBED AS THE SOUTH 46 2/3 FEET OFLOT 22 OF BERRYHILL TRACT, ACCORDING TO THE MAP RECORDED IN BOOK 7 PAGE 13 OF PLATE, RECORDS OF FRESNO COUNTY, EXCEPT THAT PORTION DEEDED TO THE STATE OF CALIFORNIA BY DEED RECORDED MARCH 26. 1954 IN BOOK 3451 PAGE 13 OF OFFICIAL RECORDS, DESCRIBED AS FOLLOWS:BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT, THENCE ALONG THE WEST LINE OF SAID LOT NORTH 0 DEGREES 19'31' WEST 43.76 FEET; THENCE SOUTH 30 DEGREES 32'30 EAST 50.52 FEET, TO THE SOUTH LINE OF SAID LOT; THENCE ALONG SAID SOUTH LINE SOUTH 89 DEGREES 25'45'WEST 25.43 FEET TO THE POINT OF BEGINNING. IN THE CITY OF FRESNO.

Executed on 4/22/2020

Oscar J. Garcia, CPA, Fresno County Fax Collector

Telle Mun

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

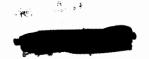
On 4/22/2020, before me, Natalie Nino, deputy County Clerk, personally appeared OSCAR J. GARCIA, CPA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ics), 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







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PART C BUMBLE 158 117 05

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STATE CCC 36 B	1	015703	5.1.1
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RES MOSQ & VECTR	(5		SII
S-KLMOVE PUB NUS	ti		\$963,5
		TOTAL JAX	5.,4925

321.24 4 968.00 + 1,199,00 secure by NOC

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Due Date	2015-12-10	Due Date	2(2).64.10			
Status	Diffe	Status	inc			
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Ponallies Due	\$7.1.63	Privatties Duc	\$ ()f)			
Additional Fees Due	2 (9)	Additional Fees Pive	5,041			
Total Amount Dire	\$ 821.10	Total Amount Due	\$ 746.47			
Parcel Number	258.113.65	Parcel Humber	48X.112.98			

RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078 2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 4

Fees: CA SB2 Fee: \$38.00 \$0.00 \$0.00

CITY OF FRESNO

\$0.00 \$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th d	lay of <u>February</u> , <u>20</u>	20
Dated: 2/14/20		By: John Giameth
		John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

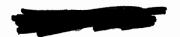
On Arthur hefore me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(les), 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 Collins





ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL (Public Hearing conducted on February 12 and 13, 2019)

	(Public Hearing conducted on February 12 and 13, 2019)									
APN 8	Str	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Саѕе#	Owner's Name
42710309	2034	E	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
46519303	216	E	AMADOR ST		\$277.21		\$958.87	\$1,236.08	E19-0686S	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
42811328	4474	N	AUGUSTA ST			\$263.00		5263.00	E19-12053	ANDERSON DELORES A
46716406	913		B ST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST		\$354.47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM
46022718	4406	E	BALL AVE		\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN
45813117	327	W	BELMONT AVE		\$1,616.86	\$2,049.28		\$3,666.14	E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC
47119211	3893	E	BRALY AVE			\$329.00		\$329.00	E19-07355	GARRISON HENRY L
44203013	2654		BRAWLEY AVE	ļ		\$266.00		\$266.00	CE13-2042	ADAMS VALERIE
47026215	3437		BUTLER AVE			\$266.00		\$266.00	E19-00868	MENCHACA ELIZABETH MARIE
47028514	4085		BUTLER AVE	<u> </u>	\$422.30	\$1,212.00		\$1,634.30	E19-01893	GARCIA RAY & DEBBIE
47916214	1227	E	BYRD AVE	T		\$1,392.40		\$1,392.40	CE15-6923	EASLEY MARGARET
47809512	2038	E	CALIFORNIA AVE	 			\$1,449.75	\$1,449.75	E19-07494	SCHERR STEFAN EXECUTOR
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ
47109219	1632	S	CHESTNUT AVE 121		5284.00			5284.00	E19-03864	CYPRESS POINT PARTNERS LP
48025202	4630	E	CHURCH AVE		\$534.00	\$203.00		5737.00	E19-09754	ALFONSO M LEANOS & ABRAHAM REYES LEANOS
47711302	403	W	CHURCH RD		5339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARKST	1	\$345.22	\$501.00		5846.22	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS
44241103	3235	W	CLINTON AVE 102		\$187.00			5187.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE		\$272.00			5272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J
44503109	1815	E	CORNELL AVE		\$386.78			5386.78	E19-05754	HONGTHAMALY KESONE
43505110	305	W	DAKOTA AVE			\$536.15		\$536.15	E19-10794	AGUILAR JUAN C
44913010	1715	W	DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUILAM
49602206	3535	N	DUKE AVE		\$754_24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY		\$968.00			\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY
45107109		N	EFFIE ST		\$734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE
45320114		N	EIGHTH ST	 	\$2,014.27	,		\$2,014.20	E19-05720	DE FEHR JACK
46713401	151	+	FST			\$362.47	,	\$362.47	E19-08276	OCONNOR MICHAEL
44729107	4310	E	FAIRFAX AVE 1+		\$518.11				E19-10707	CORNEJO ANA MARIA
313641115		_	FILBERT AVE		\$287.48	-			E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
45426319			FISHER ST		\$345.00			\$345.00	E19-07953	SHARMA ROHIT A
45509405		E			\$309.00			\$309.00	E19-10434	MACIEL PEDRO
47026103		5	FOURTH ST		\$1,027.79	+		\$1,027.79	E19-08135	PAREDES CAESAR
43325310		W	GARLAND AVE			\$1,450.55	5	\$1,450.55	E19-02533	FRANCIS PILAR PALOMARES
47919113	327	E			\$6,506.50	\$907.93	3	\$7,414.43	CE09-4998	BROWN A C & YUBA



RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1)
Expressly Exempt Under 6103 and 27383, and
27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2020-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 3

Fees: CA SB2 Fee: \$30.00 \$0.00

Taxes: Total: CITY OF FRESNO \$8.0 \$30.

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this <u>14th</u> day of	February , 2020	
Dated: 2/14/20	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION	

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

SS

On <u>A 14120</u>, before me, Camille R. Luna, Notary Public, personally appeared <u>John Giannetta</u>, 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 (Saura

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

	Str#		Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
46519303	216		AMADOR ST	\$261.25	\$60.00		E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		BST	\$257.50	\$60.00	\$317.50	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
	1625		BST	\$261.25	\$60.00	\$321.25	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893		BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L
47809512	2038	Ε	CALIFORNIA AVE	\$257.50	\$60.00	\$317.50	E19-07494	SCHERR STEFAN EXECUTOR
47711302	403	W	CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK 5T	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261.25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
313641115	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313.75	E19-07017	DAVIS CARL M
45509405	4842	Е	FLORADORA AVE	\$253.75	\$60.00	\$313.75	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60.00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246	W	HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	E	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$60.00	\$317.50	E19-10515	URBINA EMANUEL T & THELMA L
31329224	5738	E	MADISON AVE	\$257,50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25	\$60.00	\$586,25	E18-07724	MENDOZA ELOY
46718414	1028		MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 458-112-05 SUFFIX: DEFAULT NUMBER: 20-05134

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,674.93 BY: 41

C45811205000005134200032500002674930000000004

PARCEL NO.

458-112-05 -0

ORIGINAL ASSESSEE NAME & ADDRESS

BORREGO BENJAMIN D & ROSEMARY

PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

NAME & ADDRESS PO BOX 3668 PINEDALE CA 93650

SITUS 461 N DURANT WAY FRESNO

TAX - DEFAULTED INFORMATION DOTE COPT CONTROL	51105	401 N	DONANT WAT FILE						······································		
1,652.20 06/30/21 20-05134									li li		
VEAR	Α	AMOUNT	DATE	DEFAULT NO.	DATE	F	RECORDED	DOCUMENT I	NO.	DATE RECORDED	DOCUMENT NO.
VEAR NOT	1	1,652.20	06/30/21	20-05134							
14042 5-448 5-516 5-51				VALUATIONS	3					REMARKS	
22-22 PAID	YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION	NS N	IET VALUE	TRA			
VER	21-22 22-23	PAID PAID	12				14042	5-448 5-516			
VER											
20 - 21					,				•	i	1
221-22 PAID 23-24 PAID 23-24 PAID 23-24 PAID 23-24 PAID 23-24 PAID TOTAL 1,492.94 149.26 10.00 1,652.20 REDEMPTION SCHEDULE	YEAR	INST.	TAX	PENA	ALTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
TOTAL	21-22 22-23	PAID PAID	1,492.9	14	9.26	10.00	1	,652.20		·	
NCLUDES CREDIT FOR	23-24		1,492.9	14	9.26	10.00	1	1,652.20			
NCLUDES CREDIT FOR											
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Auditor-Controller/Treasurer-Tax Collector COLL. NO. DATE BY COPY CURDENT TAXES NOT INCLUDED								Oscar J. 0	Garcia, C.P.A.		
COLL. NO. DATE BY COPY										urer-Tax Collector	
CURRENT TAYES NOT INCLUDED							COLL. NO.			CODV	
	FCAC-344 (10/16/)	1						С	URRENT TAX	ES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

461 N. Durant, Fresno, CA

APN: 458-112-28

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 461 N. Durant, Fresno, CA (APN: 458-112-28), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$321.24 FR-Remove Public Nuisance \$968.00

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on February 14, 2020, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

© .	<u> </u>	Check No. 07716404	_
	Invoice Date Voucher ID Apr/07/2025 02583033	Fund Organization Paid Amour	6 nt 62.46
Description: ACT 04/22/20 461 N DURANT WAY	FR		

(

Vendor Number		Vendor Name	
TGEN	HOV		
Check Number	Date	Total Amount	Total Paid Amount
077164016	Apr/10/2025	\$52.46	\$52.46

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917415

THIS DOODWIENT IS PRINTIED IN TWO COLORS, DO NOT LOGEN WILLES FILME AND FROMMARE PRIESBY!

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211 STATE OF CALIFORNIA
COUNTY OF FRESNO
FRESNO, CALIFORNIA

Date Apr/10/2025

077164016

Pay To The

HOVANNISIAN BRYCE D

Order Of

\$52.46**

****FIFTY-TWO AND 46/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Oscar of garcin

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

2215 E. Lewis, Fresno, CA

APN: 452-155-22

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$355.62, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$1,765.81 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$137.72 referenced by "ACT 04/22/20 2216 E. Lewis FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

BROKEN BETALT BETALT STORE FOR A STATE OF THE STATE OF THE

2020-0050552

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee: Taxes: \$11.00 \$0.00 \$11.55 \$22.85

Total: \$22 FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 11.55. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2006-07 and for nonpayment were duly declared to be in default. DEFAULT# 06-08834

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,400

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 FERNANDEZ LORETO & HILDA described as follows:

452-155-22

APN 452-155-22 MORE PARTICULARLY DESCRIBED AS LOTS 17 AND 18 IN B1OCK 9 OF KLEINHURST ACCORDING TO THE MAP THEREOF RECORDED JUNE 8, 1910, IN BOOK 5 PAGE 48 OF RECORD OF SURVEYS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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.

imprire / Waldi







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARGEL NUMBER 457 156 37

LAND IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXACLE VALUE
\$21,3100 \$10	5 (3)	5 81	S (H)	\$ 21 25 1 (8)
TAXAREA 005 30	P	EST CONTROL VALU	3	
ASSESSEDIO				
BLANK PPRSUANT TO CA GCC3	14 (* 1			LUCARRI

TAX PAYMENT IS DISTRIBUTED AS BELOW FAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS MALUE BASE RADE, ASSESSMENTS 1 000 0000 | \$ 212.50 FR COUNTYWIDE TAX FILES PLES ON FRRIDE 033438 5 9 83 0105,45 FEESMO USE TO R ERESNO EISTER OF 005684 514 ERESNO - SP 12A RFI 01-3098 CIGESNO ESD 12B RET 003154 STATE CCC 12 REFE 000.944 FRESNO (SD 101) (1) [5() ERLSNO USE 15 REE 00399 FRESNO USD 16 A 0313930 ERESNO JSD 101 00338 ERESNO JSE 990 014,46 FRESNO SDUŽA 117155 FRESNO JSD 04B 01561 FRESNO JSEUIE 040340 FRESNO TSD TORFT discit. FRESNO USO 10, HA 004508 FRESNO JISD 10 D 11(17.356 LRESSO USD 16 B OUTS ERESNO USD OF G 000694 FRESNO USD 16 C 04164) FRESNO DSD 20 A 07500 STATE CCC S REEL 00427 STATE CCC 16 A DOMEST STATE CCC 17 REEL (REED) STATE CCC #2 S TXA 190228 STATE CCC 16 B 01670 TOTAL TAXBATE 1 121924 FRICTEA HON/PENALT MELEL COD ASSMIT ħ SU 1. FRES MOSQ & VECTR 35 43 ti ER-REMOVE PUB NUIS 16103

lst las	fallment	2nd Installment				
Due Date	2020-12-10	Oue Date	2021-94-10			
Status	Эцс	Status	His			
Taxes Due	5 490 38	Taxes Dug	\$ 490.38			
Penalties Due	\$49.02	Populties Duc	500			
Additional Fees Due	\$ (H)	Additional Fees Duc	\$ (10)			
Total Amount Due	\$ 539.40	Total Amount Due	\$ 490.48			
Parcel Number	452-155-22	Parcel Number	452.:55.22			

RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and
27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pages: 4

Fees:

\$38.00 \$0.00

CA SB2 Fee:

0 . 00 0 . 00 38 . 00

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14th day of February , 2020

Dated: 2/14/20

John Giannetta, Housing Program Supervisor

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

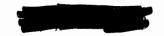
On Jim before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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 Collins

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020



APN #	Stu d	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case≠	Owner's Name
47118705	1926	S	GEARHART ST		\$868.00	5953.00		\$1,821.00	E19-11357	RODRIGUEZ ALBERTO JR
481181305	4825	E	GEARY ST		\$330.39			\$330.39	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
47125302	2010	S	HAZELWOOD BLVD		\$369.26		\$947.00	\$1,316,26	E19-02056	BENITEZ ANDREW SR & MARY HELEN
45311202	3514	E	HOME AVE			\$611.94		\$611.94	E19-08320	BRUMBAUGH HAZEL
46021312	4045	E	ILILINOIS AVE		\$228.16			\$228.16	E19-09459	BARRERA JAVIER & MARIA DEL CARMEN
46032208	4680	E	ILLINOIS AVE		\$319.00	\$203.00		\$522.00	E19-11875	RASCON MARIA O DE LA ROSA CARLOS
47825210	2384	S	IVY AVE		\$445.70			\$445.70	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE		\$303.47		\$1,075.29	\$1,378.76	E19-06359	WILLIAMS MARY A
46526102	8	E	KEARNEY BLVD			\$985.20		\$985.20	E19-01279	DE MADERA INC
46406011	2323	W	KEARNEY BLVD			\$436.98		\$436.98	E19-04666	ATAMIAN HAIG C
46111105	3443	E	KERCKHOFF AVE			\$252.85		\$252.85	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD		\$571.71			\$571.71	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
45319111	3495	E	LAMONA AVE		\$169.62	\$200.00		\$369.62	E18-04854	SOUZA MICHAEL F
47016329	4609	E	LANE AVE		\$239.13			\$239.13	E19-04835	AGUIRRE JUAN & SANDRA
43425310	1046	E	LANSING WAY		\$384.00			\$384.00	E19-04110	VO TUYET VAN
31075744	3450	N	LEANNA AVE		\$164.00			\$164.00	E19-11174	DUNNING SHERRY
45215522	2215	E	LEWIS AVE		\$355.62			\$355.62	E19-08088	FERNANDEZ LORETO & HILDA
47020227	3853	E	LIBERTY AVE		\$2,919.37	\$640.00		\$3,559.37	E18-00074	RODRIGUEZ JENNIE
43329306	3517	N	LORNA AVE		\$313.64			\$313.64	E18-01635	CAVAZOS ENRIQUE JR
47909415	2429	S	LOTUS AVE			\$963.53		\$963.53	E19-03806	BERNICE MAYS
47018105	3142	E	LOWE AVE			5323.00		\$323.00	F19-08347	GARCIA PHILIP R
46009119	4705	E	MADISON AVE		\$6,598.47	\$32,937.88		\$39,536.35	E19-04921	CUDE CHARLES
31329724	5738	E	MADISON AVE		\$488.70			\$488.70	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE		\$944.44			\$944.44	E18-07724	MENDOZA ELOY
46718414	1028		MAYOR AVE		\$341.27		\$1,415.16	\$1,756.43	E19-06461	JUAREZ SOPHIA A
46020305	3736	E	NEVADA AVE			\$308.68		\$308.68	E19-08079	BRYANT DALE J & JACQUELYN 8
46024110	4641	E	NEVADA AVE		\$181.80			\$181.80	E19-03158	LEANOS A JR DE PERALES M GONZALEZ
47827311	2394	S	NICHOLAS AVE		\$375.44			\$375.44	E19-08132	RODRIGUEZ CESAR
46523406	86	E	OLEANDER AVE		\$1,021.21			\$1,021.21	CE15-1140	BROWN EARL W & PLEAS P
45202103	326	E	OLIVE AVE		\$941.70			\$941.70	E19-09189	SANCHEZ LENARD J & GLORIA A
45403109	3492	E	OLIVE AVE		\$1,362.41	\$200.00		\$1,562.41	E19-02820	PAMMA GURIT
46518205	140	E	ONEIL AVE		\$428.56		\$1,483.00	\$1,911.56	E19-04719	WHITE CURTIS F WHITE JOYFUL
45509213	4887	E	PINE AVE			\$326.00		\$326.00	E19-11256	ALVAREZ DORA E & OMAR
47819106	2326	5	POPPY AVE		\$372.74		\$944.71	\$1,317.45	E19-07398	RIVERA WILLIAM & MARGARET
57819001S	2509	E	PRESTWICK AVE			\$329.00		\$329.00	CE17-13603	LAWRENCE LOGAN K & JAMIE L
48025512	2447	S	PRICE AVE		\$373.64		1	5373.64	E19-09608	ROSAS JOSEFINA & RUBEN SAENZ
47815326	2255	S	ROSE AVE			\$296.90		\$296.90	E19-07011	ABBS IRENE
41019229	3038	E	SAMPLE AVE		\$428.68			\$428.68	E19-04570/E19-11125	EVANS MINNIE
455286085	1324	N	SANDAU AVE		\$644.76			\$644.76	E19-08354	HER NING PIA & MEE VANG
43613501	4096	N	SHERMAN ST		5327.06			\$327.06	E19-03978	HOULT DANIEL



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2020-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titlas: 1

Pages: 3

CA SB2 Fee:

\$30.00 \$0.00 \$0.00

Taxes: Total: CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this <u>14th</u> day o	f <u>February</u> , <u>2020</u> .
Dated: 2/14/2 o	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

SS

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020 P



THE REAL PROPERTY.

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

	1				uouc near	Total	ed on February 12 and	2 13, 2020)
1 7737 #	G. #	<u></u>	D	6475-		Penalties		
APN#	Str#	Dir	Property Address	Citations/	Releases	Amount	Case#	Owner's Name
				Penalties		Unpaid		
46519303	216	Ē	AMADOR ST	\$261.25	\$60.00	\$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		BST	\$257.50	\$60.00	\$317.50	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST	\$261.25	\$60.00	\$321.25	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893	E	BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L
47809512	2038	Ε	CALIFORNIA AVE	\$257.50	\$60.00	\$317.50	E19-07494	SCHERR STEFAN EXECUTOR
47711302	403	W	CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261,25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
31364111S	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313.75	E19-07017	DAVIS CARL M
45509405	4842	E	FLORADORA AVE	\$253.75	\$60.00	\$313.75	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60.00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111		N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246		HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50		\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	E	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$60.00	\$317.50	E19-10515	URBINA EMANUEL T & THELMA L
31329224	5738	E	MADISON AVE	\$257.50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25		1 -	E18-07724	MENDOZA ELOY
46718414	1028		MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 452-155-22 SUFFIX: DEFAULT NUMBER: 20-04914

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 1,765.81 BY: 41

C45215522000004914200032500001765810000000006

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

FERNANDEZ LORETO & HILDA

PO BOX 3668

PINEDALE CA 93650

OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

452-155-22 -8

PO BOX 3668 NAME &

PINEDALE CA 93650 ADDRESS

	TAV DEE	ALUTED INCODMATION		NOTIO	E OF BOWER T	O SELL TAY	SEATH TER BROSE	DTV I	DECCIONAL OF M	TICE OF BOWER TO SELL
A	TAX – DEF MOUNT	AULTED INFORMATION DATE	DEFAULT NO.	DATE		CORDED	DEFAULTED PROPE DOCUMENT N	11	DATE RECORDED	DTICE OF POWER TO SELI DOCUMENT NO.
										20002
	,088.80	06/30/21	20-04914 VALUATIONS				1	1	 REMARI	/c
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION	IS NE	T VALUE	TRA		KEWAK	10
20-21	21251					21251	5-001			
21-22	PAID					21231	5-001			
22-23 23-24	PAID PAID						5-001 5-001			
23-24	FAID						3-001			
				1	TAXES AND F	PENALTIES		l		
YEAR	INST.	TAX	PENA	LTY	COST		SUB-TOTAL	%	REDEMPTION PENALT	Y TOTAL
20-21	вотн	980.76	5 95	3.04	10.00	1	088.80			
21-22	PAID	300.70			10.00	1 '	000.00			
22-23 23-24	PAID PAID									
.5-24	TOTAL	980.76	5 98	3.04	10.00	1,	1,088.80			
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		REDEMPTION S	CHEDULE					1		
INCLU	JDES CREDIT FOR		IN TRUST			REDEMPTION I				
	REDEMPTION	AMOUNT	REDE	MPTION AMOUNT		INTEREST PAIR	ON PREVIOUS INST	ALLMENT PAYM	ENTS	
JUL 24			JAN 25	1,736.39			UNPAID BALANCE PTION AMOUNT AND	INTEREST		
AUG 2	1,662	.83	FEB 25	1,751.10		CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS AMOUNT NECESSARY TO REDEEM				
OCT 2			APR 25	1,765.81 1,780.52			ORDING RESCISSION	OF NOTICE OF	POWER TO SELL	
DEC 24	1,706	.96	JUN 25	1,795.23		TOTAL AM	TALINIT			
24	1,721	.67	25	1,809.94		TOTALAN	TOON		- WANTANA	
		RECORD OF INSTALLN						CERTIFICAT	E OF REDEMPTION	
OLL. NO.	DATE	TART DATE % PRINCIPA	REDEMPTION AMOUNT L INTEREST	тот.	AL		Y CERTIFY THAT I E AMOUNT NECES		ED THE SUM OF \$ DEEM THE PROPERTY I	DESCRIBED ABOVE.
						PAID BY: NAM				
							DRESS Y/STATE			
						OH		Sarcia, C.P.A	_	
									urer-Tax Collector	
									CODY	
						COLL. NO.	DA	ATE .	BYCOPY	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

2215 E. Lewis, Fresno, CA

APN: 452-155-22

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 2215 E. Lewis, Fresno, CA (APN: 452-155-22), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$317.50 FR-Remove Public Nuisance \$355.62

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on February 14, 2020, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

voice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
\PN452-155-22 YY	Apr/07/2025	02583030	1150	NONE	\$137.7
occrintian:					

escription: CT 04/22/20 2215 E LEWIS

FR

Vendor Number			
TGEN	HOV		
Check Number	Date	Total Amount	Total Paid Amount
077164013	Apr/10/2025	\$137.72	\$137.72

THIS DOCUMENT IS BENNITED IN THACOCOLORS, DIO NOT ACCEPT UNLESS BLUE AND REGOVALABLE RESERVE.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164013

Pay To The

HOVANNISIAN BRYCE D

\$137.72**

Order Of

****ONE HUNDRED THIRTY-SEVEN AND 72/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL,COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

510 N. Yosemite, Fresno, CA

APN: 452-273-04

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$667.70, a charge for FR CITY WEED in the amount of \$604.46, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$3,858.90 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$202.04 referenced by "ACT 04/22/20 510 N. Yosemite FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 3°, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

FRESNO County Recorder Paul Dictos, CPA

Wadnesday, Apr 22, 2020 11:39:14 RM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$11.00

Total: \$32 FRESNO COUNTY TAX COLLECTOR

\$21.45 \$32.45

Doc. Trans. Tax computed on full value of property conveyed 21.45. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2011-12 and for nonpayment were duly declared to be in default. DEFAULT # 11-03642

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

19,500

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 MCGLOTHIN TIYEONDREA

described as follows:

452-273-04

APN 452-273-04 MORE PARTICULARLY DESCRIBED AS ALL THAT PORTION OF THE SOUTH 180 FEET OF LOT 32 OF BLOOMINGTON PARK TRACT, INTHE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THESUPPLEMENTAL MAP THEREOF RECORDED IN BOOK 2, PAGE 90 OF RECORD OF SURVEYS, INTHE OFFICE OF THE COUNTY RECORDER OF FRESNO COUNTY, LYING BETWEEN DRY CREEKCANAL AND THE EAST LINE OF YOSEMITE AVENUE, FORMERLY LA SIERRA DRIVE, AS SAIDAVENUE IS SHOWN UPON THE MAP OF AVONDALE, RECORDED IN BOOK 7, PAGE 28 OFFICORD OF SURVEYS.EXCEPTING THEREFROM THE SOUTH 10 FEET GIVEN TO THE CITY FOR ROAD PURPOSES. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

Atalie Niv

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 4/22/2020, 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







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out ; New Search ; Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL HUMBUR 483-273-04

į	LAND IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
	\$ 35,404.00 \$ 00	5 (10)	\$ 00	\$ 00	5.35,404.00
	TAX AREA (05-15)	Р	EST CONTEOL VALU		A 1/1
	ASSESSED TO				
	BLANK PURSUANT TO CA GC628	4.24			COCATION SION YOSEMU - LRESNO

TAX PAYMENT IS DI	STREEHTED AS SELOW	
TAXING AGENCIES / VOTER APPROVED BONDS / SPE	CIAL ASSESSMENTS VALUE BASISHATE / \$100	Manag
3E COUNTAMADE 17Z	(16803)	3 354 0
RESPEN OVERRODS	1 0 (51)	8 5114
RESNO USD 10.3	1 01653	\$ 5.5 8
RESNO USD 10 C	1 DQ96X	823
-RESNO USD 12A REF	1 01009	833
RESNO USD TORREF	1 90x1:	5.28
STATE CCC 12 REFE	1 00!94	1 50
RESNO USD 10 i:	1 01150	\$40
BESNO USD 15 REL	1 (9) 799	\$ 1.4
RESNO USD 16 A	1 (8)393	8 3
RUSNO USD 10 F	1 000338	8 - 8 - 1
RESNO USD 99C	1 01424	4.40
RESNO USD 02A	1 02155	\$ 76
RESNO USD 04B	1 01561	\$ 555
RESNO USD 011	0)924	1 536
RESNO USD 10 REL	1 (0)521	\$ 52.2
-RESNO USD 10, 11A	3 (9041)	\$ 5.5
RESNO USD 10 D	1 00735	6 57
RESMO USD 16 B	1 50.503	x 5 10
FARNO USD 01 G	1 00369	
RESNO USD 16 C	64164	1
RESNO ESD 20 A	0.566	6 8 8 5
STATE CCC IS REFE	1 00127	3 818
STATE CCC 16 A	1 (90.39)	
STATE CCC 17 RPF1	1 00000	3 51
STATE CCC 62 S ISA	1 00025	0 4
STATE CCC 16 B	1 01570	550
TOTAL TAX RATE	100	
RICHA HONPENANG	6	\$317.5
MET LLOOD ASSMIT	6	\$1147
RES MOSQ & VECTR	e	85.4
B-RI MOVE PUB NUIS	(1	5667.7
RESKO CITY WEED	f.	\$604.4

1st ins	tallment	 2 not tastastment			
Due Date	2020-12-10	Due Cate	2021-04-10		
Status	Due	Status	1)01.		
Taxes Due	\$ 1,079.99	Taxes Due	\$1,78.60		
Penalties Due	\$107.97	Peratties Dec	\$ (10)		
Additional Fens Due	7 ()()	Additional Feas Due	2 (11)		
Total Amount Due	8 1,187 96	Tetal Amount Duc	5.1 (70.00		
Parcel Number	452-273-04	Farcel Namber	482.23344		

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: 559 488-1078

C=UNA PULPUMP , /가하막? 아랍니다. # #/1, [PA # #12 ## | B] [[]

19-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

Feen: CA SB2 Fee:

\$38.00

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9 th day of August	
Dated: 8/a/19	By John Granneth
	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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.





APN #	Str#	Dir	Property Address	Nuisance	6868-Public Nuisance Contr Cost	Property/D	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
46124410	3129	Е	VENTURA ST		656.62			656.62	E18-06277	FALLAHI AZIM
48713003	4024	3	VINE AVE		352.32		569.00	921.32	E19-03697	RODRIGUEZ DOMINGO & AURELIA
46010504	3230	Е	WASHINGTON AVE		257,00			257.00	E18-07181	FLORES RAMON
46308201	155	S	WILLOW AVE		430.59		490,24	920.83	E19-01964	JACKSON PENNY M
42428502	4580	N	WOODSON AVE			870.80		870.80	E19-02347	STEPANYAN ANAIT
46418418	146	W	WOODWARD AVE			2,407.98		2,407.98	E19-01685	HENRY WILLIE & CLARA E
44226101	1645	W	YALE AVE			329.00		329.00	E19-03025	VEGA BRYAN AARON
45227304	510	N	YOSEMITE AVE		667.71		604.47	1,272.18	E18-03156/E19-03264	MCGLOTHIN TIYEONDREA
82			TOTAL	460.42	29,844.08	37,192.16	10,584.87	78,081.53		



2

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Diatos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1 Fees:

Pages: 3

Fees: CA SB2 Fee: Taxes:

\$31,00 \$0.00 \$0.00

Total: CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of August , 2019

Dated: 8/9/19

John Giannetta, Housing Program Supervisor
CODE ENFORCEMENT DIVISION

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

) 59

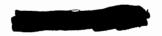
On 6 10 10 , before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their 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

CHRISTINA PASILLAS
Notary Public - California
Fresno County
Commission # 2214727
My Comm. Expires Oct 15, 2021



APN #	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
40922112	6135	Ν	ORCHARD ST	\$18,102.00	60.00	18,162.00	CE18-1206	NIXON CAROLYN
44721215	2320	N	PRICE AVE	780.00	60.00	840.00	E19-00256	MC ELHANEY LAWRENCE L
46123203	416	S	RECREATION AVE	768.75	60.00	828.75	CE17-9964	GOMEZ ENRIQUE GOMEZ DANIEL ETAL
436122185	2824	E	SUSSEX WAY	253.75	60.00	313.75	E19-01916	BREWER FREDDIE LEE SR & DIANE BREWER FREDDIE L JR
47110306	1645	S	THIRD ST	257.50	60.00	317.50	E18-07819	8268 LLC
45422507	4339	Ε	THOMAS AVE	257.50	60.00	317.50	E19-02617	SOURIYANYONG OUTHAI
45429204	4014	E	TURNER AVE	2,215.00	60.00	2,275.00	CE17-14661	DONALD HANSEN
45223318			VACANT LOT	257.50	60.00	317.50	E19-03122	ALBRAE EQUITTES LLC
48713003	4024	Е	VINE AVE	253.75	60.00	313.75	E19-03697	RODRIGUEZ DOMINGO & AURELIA
45429115	3915	E	WHITE AVE	515.00	60.00	575.00	E19-00117	CATANO THOMAS JR
46308201	155	S	WILLOW AVE	257.50	60.00	317.50	E19-01964	JACKSON PENNY M
45227304	510	N	YOSEMITE AVE	257.50	60,00	317.50	E18-03156/E19-03264	MCGLOTHIN TIYEONDREA
47 \			TOTAL	48,157.00	2,820.00	50,977.00		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 452-273-04 SUFFIX: DEFAULT NUMBER: 20-04945

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,858.90 BY: 41

C45227304000004945200032500003858900000000000

PARCEL NO.

Auditor-Controller/Treasurer-Tax Collector

CURRENT TAXES NOT INCLUDED

DATE

COPY

452-273-04 -5

MCGLOTHIN TIYEONDREA

ORIGINAL ASSESSEE PO BOX 3668 NAME & PINEDALE CA 93650 **ADDRESS**

CURRENT OWNER NAME &

HOVANNISIAN BRYCE D

PO BOX 3668

PINEDALE CA 93650 ADDRESS

SITUS 510 N YOSEMITE FRESNO **RESCISSION OF NOTICE OF POWER TO SELL** TAX - DEFAULTED INFORMATION NOTICE OF POWER TO SELL TAX - DEFAULTED PROPERTY RECORDED DOCUMENT NO. DATE RECORDED DOCUMENT NO. AMOUNT DATE DEFAULT NO. DATE 2,385.92 06/30/21 20-04945 **VALUATIONS** REMARKS YEAR LAND **IMPROVEMENTS** PERSONAL PROPERTY **EXEMPTIONS** NET VALUE TRA 20-21 35404 35404 5-150 21-22 PAID 5-150 22-23 PAID 5-150 23-24 PAID 5-150 TAXES AND PENALTIES TOTAL YEAR INST. TAX PENALTY COST SUB-TOTAL REDEMPTION PENALTY 20-21 BOTH 2,159.98 215.94 10.00 2,385.92 21-22 PAID 22-23 PAID 23-24 PAID TOTAL 2,159.98 215.94 10.00 2,385.92 REDEMPTION SCHEDULE REDEMPTION FEE INCLUDES CREDIT FOR IN TRUST REDEMPTION AMOUNT INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS REDEMPTION AMOUNT REDEMPTION AMOUNT INTEREST ON UNPAID BALANCE TOTAL REDEMPTION AMOUNT AND INTEREST 24 3,599.70 JAN 25 JUL 3,794.10 CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS AUG FEB 24 3,632.10 25 3,826.50 SEP MAR AMOUNT NECESSARY TO REDEEM 25 24 3,664.50 3,858.90 APR FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL OCT 24 3,696.90 25 3,891.30 NOV MAY 24 3,729.30 25 3,923.70 DEC JUN TOTAL AMOUNT 24 3,761.70 25 3,956.10 CERTIFICATE OF REDEMPTION RECORD OF INSTALLMENT PAYMENTS START DATE REDEMPTION AMOUNT COLL. NO. DATE PRINCIPAL INTEREST TOTAL I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF \$ WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE. PAID BY: NAME **ADDRESS** CITY/STATE Oscar J. Garcia, C.P.A.

COLL. NO.

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 510 N. Yosemite, Fresno, CA

APN: 452-273-04

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 510 N. Yosemite, Fresno, CA (APN: 452-273-04), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$667.70
Fresno City Weed	\$604.46

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

Check Date: Apr/10/2025				Check No	0. 07710
Invoice Number	Invoice Date	Voucher ID	Fund	A	Paid Amount
APN452-273-04 UU	Apr/07/2025	02583031	1150	NONE	\$202.04
Description: ACT 04/22/20 510 N YOSEMITE	FR				

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-										
Ī	Vendor Number		Vendor Name							
_	TGEN		HOVANNISI	AN BRYCE D						
_	Check Number	Date		Total Amount	Total Paid Amount					
	077164014	Apr/10/2025		\$202.04	\$202.04					

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917413

TIFIIS DOCUMENT IS PRINTIED IN TIWO COLORS, DO NOT ACCEPT UNITESS BLUE AND BROWN ARE BRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211 STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164014

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HOVANNISIAN BRYCE D

\$202.04**

Order Of

****TWO HUNDRED TWO AND 4/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650 Oscar of garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1323 N. Eighth, Fresno, CA

APN: 453-201-14

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2022, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$2,014.26. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025 Claimant paid \$4,054.29 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of the charge/special assessment lien specified above, and all penalties, interest, and/or costs associated with this charge on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for this charge/special assessment, as it is null and/or invalid in that it violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

實別 机克斯克拉程 半光化 人名英马克里斯特 医线性神经放射 無效 歐川 2020-0050625

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

FRESNO COUNTY TRX COLLEC

Doc. Trans. Tax computed on full value of property conveyed 18.70. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

FISCAL YEAR 2013-14 On which the legally levied taxes were a lien for and for nonpayment were duly declared to be in default. DEFAULT # 13-03544

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

17,000

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 DE FEHR JACK described as follows:

453-201-14

APN 453-201-14 MORE PARTICULARLY DESCRIBED AS THE NORTH 50 FEET OF THEEAST 110 FEET OF THE SOUTH HALF OF LOT 10, HAYDEN PARK, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 5, PAGE 17 OF RECORD OF SURVEYS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County ax Collector

A notary public or other officer completing this coefficate 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 4/22/2020, 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(ics), 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.







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Leg Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

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RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno
DARM – Code Enforcement Division
2600 Fresno Street, 3070
Fresno, California 93721-3605
Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictom, CPA

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

Friday, Feb 14, 2020 10:53:26 RM

Titles: 1

Pages: 4

Fees: CA SB2 Fee: \$38.00

CA SB2 Fee Taxes: \$0.00 \$0.00

Taxes: Total: \$0.00 \$38.00

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated	this	14 th	day of	February	_, <u>2020</u>			-
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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

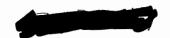
On All John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the 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 Casura

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Corum. Expires Oct. 24, 2020



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing conducted on February 12 and 13, 2019)											
APN \$	Str	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Caser	Owner's Name	
42710309	2034	E	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC	
46519303	216	E	AMADOR 5T		\$277.21		\$958.87	\$1,236.08	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL	
42811328	4474	N	AUGUSTA ST			\$263.00		\$263.00	E19-12063	ANDERSON DELORES A	
46716406	913	T	BST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL	
46516518	1625		BST		\$354,47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS	
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM	
46022718	4406	E	BALL AVE		\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN	
45813117	327	W	BELMONT AVE		\$1,616.86	\$2,049.28		\$3,666.14	E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC	
47119211	3893	-	BRALY AVE			\$329.00		5329.00	E19-07355	GARRISON HENRY L	
44203013	2654	N	BRAWLEY AVE			\$266.00		5266.00	CE13-2042	ADAMS VALERIE	
47026215	3437	Е	BUTLER AVE			\$266.00		\$266.00	E19-00868	MENCHACA EUZABETH MARIE	
47028514	4085	Е	BUTLER AVE		\$422,30	\$1,212.00		\$1,634.30	E19-01893	GARCIA RAY & DEBBIE	
47916214	1227		BYRD AVE			\$1,392.40		\$1,392.40	CE15-6923	EASLEY MARGARET	
47809512	2038	E	CALIFORNIA AVE			1	\$1,449.75		E19-07494	SCHERR STEFAN EXECUTOR	
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC	
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ	
47109219	1632	S	CHESTNUT AVE 121		\$284.00			\$284.00	E19-03864	CYPRESS POINT PARTNERS LP	
48025202	4630	E	CHURCH AVE		\$534.00	\$203.00		\$737.00	E19-09764	ALFONSO M LEANOS & ABRAHAM REYES LEANOS	
47711302	403	W	CHURCH RD		5339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE	
45917126	378	N	CLARKST		\$345.22	\$501.00		5846.22	E19-09201	FERNANDEZ FELICIANO & PAULA	
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS	
44241103	3235	W	CLINTON AVE 102		\$187.00			\$187.00	E19-00578	PEREZ MAURICIA S TRUSTEE	
44531318	3833	E	CLINTON AVE		5272.00			\$272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J	
44503109	1815	E	CORNELL AVE		\$386.78			\$386.78	E19-05754	HONGTHAMALY KESONE	
43505110	305	W	DAKOTA AVE			\$536.15		\$536.15	E19-10794	AGUILAR JUAN C	
44913010	1715		DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUI LAM	
49602206	3535		DUKE AVE		\$754,24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE	
45811205	461		DURANT WAY		\$968.00	·		\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY	
45107109	1515		EFFIE ST	1	\$734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE	
45320114	1323	-	EIGHTH ST		\$2,014.27				E19-06720	DE FEHR JACK	
46713401	151	+	FST	1		\$362.42	,		E19-08276	OCONNOR MICHAEL	
44729107	4310	E	FAIRFAX AVE 1+	1	\$518.11			\$724.11	E19-10707	CORNEJO ANA MARIA	
313641115					\$287.48				E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E	
45426319			FISHER ST	1	\$345.00				E19-07953	SHARMA ROHIT A	
45509405		E		1	\$309.00				E19-10434	MACIEL PEDRO	
47026103		S			\$1,027.79			-	E19-0813S	PAREDES CAESAR	
43325310		_	GARLAND AVE			\$1,450.5	5		E19-02533	FRANCIS PILAR PALOMARES	
47919113		_	GARRETT AVE		\$6,506.50			\$7,414.4	CE09-4998	BROWN A C & YUBA	

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 453-201-14 SUFFIX: DEFAULT NUMBER: 20-04993

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 4,054.29 BY: 41

C4532011400000499320003250000405429000000001

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

DE FEHR JACK PO BOX 3668

ORIGINAL

NAME &

ADDRESS

ASSESSEE

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

453-201-14 -0

PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

	TAX - DEF	AULTED INFORMATION		NOT	ICE OF POWER T	O SELL TAX -	DEFAULTED PROPE	RTY	RESCISSION OF NOTI	CE OF POWER TO SELL
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						WHICH IS T	HE AMOUNT NECES	SSARY TO RED	EEM THE PROPERTY DE	SCRIBED ABOVE.
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						OI		Garcia, C.P.A.		
									urer-Tax Collector	
						COLL. NO.	DA	ATE	BYCOPY	
							_		(ES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 1323 N. Eighth, Fresno, CA

APN: 453-201-14

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1323 N. Eighth, Fresno, CA (APN: 453-201-14), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Remove Public Nuisance

\$2,014.28

The assessed costs for the removal of public nuisance were services provided to the previous property owner who lost the property at the tax sale. The Notice of Special Assessment upon which this portion of the Tax bill is based, was recorded on February 14, 2020 and is attached. Of note, the special assessment authorizing the billing is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessment, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement

and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL..COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

913 B St., Fresno, CA

APN: 467-164-06

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$1,140.52, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$2,971.62 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$60.92 referenced by "ACT 04/22/20 913 B FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050534

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$11.00 \$0.00

Total: FRESNO COUNTY TAX COL

S22.5

Doc. Trans. Tax computed on full value of property conveyed 11.55. Located in City of FRESNO.

Signature of Declaran

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 1994-95 and for nonpayment were duly declared to be in default. DEFAULT # 94-04841

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,400

No taxing agency objected to the sale.

In accordance with law, the SELLER he

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 ALVARADO JOSIE, ESPARAZA MICKEY ETAL described as follows:

467-164-06

APN 467-164-06 MORE PARTICULARLY DESCRIBED AS FRESNO CITY LOTS 13 14 BLOCK 257

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County Tax Collector

A notary public or other officer completing the 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 4/22/2020, 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 Natally Www





Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

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Signature Natally Www







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER 467-164-06

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Status	Doc	Status	First
Taxes Due	\$ 830 95	faxes Oue	\$ 850 (15
Penalties Due	\$32.98	Penalties Duc	\$ ()(1
Additional Fees Due	\$ (9)	Additional Fees One	\$ 60
Total Amount Due	\$913.63	Total Amount Doe	\$ 830.05
Parcel Number	167-164-05	Parcel Number	467-164-16



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

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LAND	IMPROVE			PERSONAL PROF			1
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FRESNO USC 0.2A	1	021558	8 1 20
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Total Amount Due	\$913.63	Total Amount Doe	\$ 830.05
Parcel Number	167-164-05	Parcel Number	467-164-16

RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pages: 4

Face:

\$38.00

CA SB2 Fee: Taxes: 38.00 0.00

Taxes: Total: CITY OF FRESNO

\$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th	day of <u>February</u> , <u>2</u>	020
Dated: 2/14/20		By John Giameth
		John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

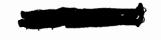
On Jimbo, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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 Chara

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

					(Pub	lic Hearing c	onducted or	February 12	2 and 13, 2019)	
APN \$	Str₹	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case≉	Owner's Name
42710309	2034	E	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
46519303	216	E	AMADOR ST		5277.21		5958.87	\$1,236.08	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
42811328	4474	N	AUGUSTA ST			\$263.00		\$263.00	E19-12063	ANDERSON DELORES A
46716406	913	П	BST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST		S354.47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM
46022718	4406	E	BALL AVE	1	\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN
45813117	327	W	BELMONT AVE	İ	\$1,616.86	\$2,049.28	***************************************		E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC
47119211	3893	Ε	BRALY AVE			\$329.00		\$329.00	E19-07355	GARRISON HENRY L
44203013	2654	N	BRAWLEY AVE			\$266.00		\$266.00	CE13-2042	ADAMS VALERIE
47026215	3437	E	BUTLER AVE			\$266.00		\$266.00	E19-00868	MENCHACA ELIZABETH MARIE
47028514	4085	E	BUTLER AVE		\$422.30	\$1,212.00		\$1,634.30	E19-01893	GARCIA RAY & DEBBIE
47916214	1227	E	BYRD AVE			\$1,392.40		S1,392.40	CE15-6923	EASLEY MARGARET
47809512	2038	E	CALIFORNIA AVE				51,449.75	\$1,449.75	E19-07494	SCHERR STEFAN EXECUTOR
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ
47109219	1632	5	CHESTNUT AVE 121		\$284.00			\$284.00	E19-03864	CYPRESS POINT PARTNERS LP
48025202	4630	E	CHURCH AVE		\$534.00	5203.00		\$737.00	E19-09764	ALFONSO M LEANOS & ABRAHAM REYES LEANOS
47711302	403	W	CHURCH RD		\$339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST		\$345.22	\$501.00		\$846.22	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS
44241103	3235	W	CLINTON AVE 102		\$187.00			\$187.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE		\$272.00			\$272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J
44503109	1815	E	CORNELL AVE		\$386.78			\$386.78	E19-05754	HONGTHAMALY KESONE
43505110	305	W	DAKOTA AVE			\$536.15		\$536.15	E19-10794	AGUILAR JUAN C
44913010	1715	W	DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUILAM
49502206	3535	N	DUKE AVE		\$754.24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY		\$968.00			\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY
45107109	1515	N	EFFIE ST		\$734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE
45320114	1323	N	EIGHTH ST		\$2,014.27			\$2,014,27	E19-06720	DE FEHR JACK
46713401	151		FST			\$362.47		\$362.47	E19-08276	OCONNOR MICHAEL
44729107	4310	E	FAIRFAX AVE 1+	1	\$518.11	\$206.00		\$724.11	E19-10707	CORNEIO ANA MARIA
313641115	553	S	FILBERT AVE	1	\$287.48			\$287.48	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
45426319	548	N	FISHER ST		\$345,00			\$345.00	£19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE	1	\$309.00			\$309.00	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST		\$1,027.79			\$1,027.79	E19-08135	PAREDES CAESAR
43325310	2309	W	GARLAND AVE			\$1,450.55		\$1,450.55	E19-02533	FRANCIS PILAR PALOMARES
47919113	327	E	GARRETT AVE		\$6,506.50	\$907.93		\$7,414.43	CE09-4998	BROWN A C & YUBA

RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pages: 4

Face:

\$38.00

CA SB2 Fee: Taxes: 38.00 0.00

Taxes: Total: CITY OF FRESNO

\$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th	day of <u>February</u> , <u>2</u>	020
Dated: 2/14/20		By John Giameth
		John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

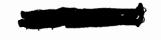
On Jimbo, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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 Chara

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

					(Pub	lic Hearing c	onducted or	February 12	2 and 13, 2019)	
APN \$	Str₹	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case≉	Owner's Name
42710309	2034	E	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
46519303	216	E	AMADOR ST		5277.21		5958.87	\$1,236.08	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
42811328	4474	N	AUGUSTA ST			\$263.00		\$263.00	E19-12063	ANDERSON DELORES A
46716406	913	П	BST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST		S354.47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM
46022718	4406	E	BALL AVE	1	\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN
45813117	327	W	BELMONT AVE	İ	\$1,616.86	\$2,049.28	***************************************		E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC
47119211	3893	Ε	BRALY AVE			\$329.00		\$329.00	E19-07355	GARRISON HENRY L
44203013	2654	N	BRAWLEY AVE			\$266.00		\$266.00	CE13-2042	ADAMS VALERIE
47026215	3437	E	BUTLER AVE			\$266.00		\$266.00	E19-00868	MENCHACA ELIZABETH MARIE
47028514	4085	E	BUTLER AVE		\$422.30	\$1,212.00		\$1,634.30	E19-01893	GARCIA RAY & DEBBIE
47916214	1227	E	BYRD AVE			\$1,392.40		S1,392.40	CE15-6923	EASLEY MARGARET
47809512	2038	E	CALIFORNIA AVE				51,449.75	\$1,449.75	E19-07494	SCHERR STEFAN EXECUTOR
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ
47109219	1632	5	CHESTNUT AVE 121		\$284.00			\$284.00	E19-03864	CYPRESS POINT PARTNERS LP
48025202	4630	E	CHURCH AVE		\$534.00	5203.00		\$737.00	E19-09764	ALFONSO M LEANOS & ABRAHAM REYES LEANOS
47711302	403	W	CHURCH RD		\$339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST		\$345.22	\$501.00		\$846.22	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS
44241103	3235	W	CLINTON AVE 102		\$187.00			\$187.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE		\$272.00			\$272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J
44503109	1815	E	CORNELL AVE		\$386.78			\$386.78	E19-05754	HONGTHAMALY KESONE
43505110	305	W	DAKOTA AVE			\$536.15		\$536.15	E19-10794	AGUILAR JUAN C
44913010	1715	W	DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUILAM
49502206	3535	N	DUKE AVE		\$754.24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY		\$968.00			\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY
45107109	1515	N	EFFIE ST		\$734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE
45320114	1323	N	EIGHTH ST		\$2,014.27			\$2,014,27	E19-06720	DE FEHR JACK
46713401	151		FST			\$362.47		\$362.47	E19-08276	OCONNOR MICHAEL
44729107	4310	E	FAIRFAX AVE 1+	1	\$518.11	\$206.00		\$724.11	E19-10707	CORNEIO ANA MARIA
313641115	553	S	FILBERT AVE	1	\$287.48			\$287.48	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
45426319	548	N	FISHER ST		\$345,00			\$345.00	£19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE	1	\$309.00			\$309.00	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST		\$1,027.79			\$1,027.79	E19-08135	PAREDES CAESAR
43325310	2309	W	GARLAND AVE			\$1,450.55		\$1,450.55	E19-02533	FRANCIS PILAR PALOMARES
47919113	327	E	GARRETT AVE		\$6,506.50	\$907.93		\$7,414.43	CE09-4998	BROWN A C & YUBA

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

20-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Pages: 3

Fees: CA SB2 Fee:

\$30.00 \$6.00 \$6.50

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this14 ^t	day of	February	, 2020	*		
Dated: 2/14/2	20_			Julian Detta, Housin FORCEMEN		pli nes all accessors

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

) ss

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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

CAMILLE R. LUNA COMM. #2169328 Votary Public - California Fresno County Comm. Expires Oct. 24, 2020



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

APN#		Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	ea on February 12 and Case#	Owner's Name
46519303	216		AMADOR ST	\$261.25	\$60.00		E19-0686S	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		BST	\$257.50	\$60.00		E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST	\$261.25	\$60.00		E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893		BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L
47809512	2038		CALIFORNIA AVE	\$257.50	\$60.00		E19-07494	SCHERR STEFAN EXECUTOR
47711302	403		CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	Е	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261.25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
31364111S	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313 <i>.7</i> 5	E19-07017	DAVIS CARL M
45509405	4842	E	FLORADORA AVE	\$253.75	\$60.00	\$313.7 5	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60,00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246	W	HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	Е	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
. 46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
*30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$60.00	\$317.50	E19-10515	URBINA EMANUEL T & THELMA L
31329224	5738	E	MADISON AVE	\$257.50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25	\$60.00	\$586.25	E18-07724	MENDOZA ELOY
46718414	1028	T	MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

20-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Pages: 3

Fees: CA SB2 Fee:

\$30.00 \$6.00 \$6.50

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this <u>14th</u> day of	February , 2020 .	
Dated: 2/14/20	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION	Malle to a service of the

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

) ss

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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

CAMILLE R. LUNA COMM. #2169328 Votary Public - California Fresno County Comm. Expires Oct. 24, 2020



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

APN#		Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	ea on February 12 and Case#	Owner's Name
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46716406	913		BST	\$257.50	\$60.00		E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST	\$261.25	\$60.00		E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893		BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L
47809512	2038		CALIFORNIA AVE	\$257.50	\$60.00		E19-07494	SCHERR STEFAN EXECUTOR
47711302	403		CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	Е	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261.25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
31364111S	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313 <i>.7</i> 5	E19-07017	DAVIS CARL M
45509405	4842	E	FLORADORA AVE	\$253.75	\$60.00	\$313.7 5	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60,00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246	W	HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	Е	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
. 46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
*30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$60.00	\$317.50	E19-10515	URBINA EMANUEL T & THELMA L
31329224	5738	E	MADISON AVE	\$257.50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25	\$60.00	\$586.25	E18-07724	MENDOZA ELOY
46718414	1028	T	MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 467-164-06 SUFFIX: DEFAULT NUMBER: 20-05499

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,971.62 BY: 41

C46716406000005499200032500002971620000000005

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482 RIGINAL ALVARADO JOSIE

ORIGINAL

ESPARAZA MICKEY ETAL PO BOX 3668

PINEDALE CA 93650 ADDRESS

CURRENT

HOVANNISIAN BRYCE D

OWNER PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

PARCEL NO.

1

467-164-06 -6

SITUS

ASSESSEE

NAME &

913	Б	FRESNO

											22000774
	TAX - DEI	AULTED INFORMATION		NOT	ICE OF POWE	R TO SELL TAX -	- DEFAULTED PROPE	RTY	RESCISSION OF	NOTICE	OF POWER TO SELL
AN	TAUON	DATE	DEFAULT NO.	DAT	E	RECORDED	DOCUMENT	NO.	DATE RECORDED		DOCUMENT NO.
1.	,836.06	06/30/21	20-05499						5-		
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YEAR	LAND	IMPROVEMENTS	PERSONAL PROPER	TY EXEMPT	IONS	NET VALUE	TRA				
20-21	1520	8				15208	5-224				
21-22	PAID					13200	5-224				
22-23	PAID						5-498				
23-24	PAID						5-498				
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		- LANDAR LANDAR MANAGEMENT CONTRACTOR			TAXES AN	D PENALTIES					
YEAR	INST.	TAX	PE	NALTY	COST		SUB-TOTAL	%	REDEMPTION PEN	IALTY	TOTAL
20-21	BOTH	1,660.10	0 3	65.96	10.00		,836.06				
21-22	PAID	_,					,			1	
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	REDEMPTIO	N AMOUNT	R	EDEMPTION AMOU	INT	INTEREST O	N UNPAID BALANCE		LITTO		
JUL 24			JAN 25 FEB 25	2,921.8			MPTION AMOUNT AND PREVIOUS INSTALLME				
AUG 24 SEP 24			FEB 25 MAR 25	2,946.7 2,971.6			CESSARY TO REDEEM				
OCT 24			APR 25	2,996.5	52	FEE FOR RE	CORDING RESCISSION	OF NOTICE OF	POWER TO SELL		
NOV 24			_{JUN} 25	3,021.4		TOTAL A	MOUNT				
24	1 2,89	6.92	25	3,046.3	3	101/12/					
		RECORD OF INSTALL						CERTIFICAT	E OF REDEMPTION		
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMO AL INTERE		TOTAL	LHERE	BY CERTIFY THAT I	HAVE RECEIV	ED THE SUM OF \$		
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						COLL. NO.	DA	ATE	BY COP	Y	
CAC-344 (10/16/)							С	URRENT TAX	ES NOT INCLUDE	ΞD	
10-344 (10/10/)						1	·				

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 467-164-06 SUFFIX: DEFAULT NUMBER: 20-05499

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,971.62 BY: 41

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ORIGINAL

ESPARAZA MICKEY ETAL PO BOX 3668

PINEDALE CA 93650 ADDRESS

CURRENT

HOVANNISIAN BRYCE D

OWNER PO BOX 3668 NAME & ADDRESS

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PARCEL NO.

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467-164-06 -6

SITUS

ASSESSEE

NAME &

913	Б	FRESNO

											22000774
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23-24	TOTAL	1,660.10	0 1	65.96	10.00		.,836.06			-	
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	REDEMPTIO	N AMOUNT	R	EDEMPTION AMOU	INT	INTEREST O	N UNPAID BALANCE		LITTO		
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		RECORD OF INSTALL						CERTIFICAT	E OF REDEMPTION		
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMO AL INTERE		TOTAL	LHERE	BY CERTIFY THAT I	HAVE RECEIV	ED THE SUM OF \$		
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								Garcia, C.P.A			
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						COLL. NO.	DA	ATE	BY COP	Y	
CAC-344 (10/16/)							С	URRENT TAX	ES NOT INCLUDE	ΞD	
10-344 (10/10/)						1	·				

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 913 B. St., Fresno, CA

APN: 467-164-06

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 913 B. St., Fresno, CA (APN: 467-164-06), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$317.50 FR-Remove Public Nuisance \$1,140.52

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on February 14, 2020, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

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Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

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APN: 467-164-06

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The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

©	V-3				(%)
heck Date: Apr/10/2025 Invoice Number	Invoice Date	Voucher ID	Fund	Check N Organization	
APN467-164-06 YY	Apr/07/2025	02583040	1150	NONE	Paid Amount \$60.92
Description: ACT 04/22/20 913 B FR					

	Vendor Number			
	TGEN			
1	Check Number	Date	Total Amount	Total Paid Amount
	077164019	Apr/10/2025	\$60.92	\$60.92

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917418

THIS DOCUMENT IS PHINTED IN TWO COLORS, DO NOT ACCEPT WHILESS ELUE AND BEOVIN ARE PRESENT.

BMO BANK N.A. 1-800-428-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164019

Pay To The

HOVANNISIAN BRYCE D

Order Of

\$60.92**

****SIXTY AND 92/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Oscar J garcin

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

©	V-3				(%)
heck Date: Apr/10/2025 Invoice Number	Invoice Date	Voucher ID	Fund	Check N Organization	
APN467-164-06 YY	Apr/07/2025	02583040	1150	NONE	Paid Amount \$60.92
Description: ACT 04/22/20 913 B FR					

	Vendor Number			
	TGEN			
1	Check Number	Date	Total Amount	Total Paid Amount
	077164019	Apr/10/2025	\$60.92	\$60.92

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

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BMO BANK N.A. 1-800-428-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164019

Pay To The

HOVANNISIAN BRYCE D

Order Of

\$60.92**

****SIXTY AND 92/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Oscar J garcin

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 745 B St., Fresno, CA

APN: 467-166-03

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$450.76, a charge for FRESNO CITY WEED in the amount of \$1,438.78, and a charge for FR CITATION/PENALTY in the amount of \$313.74. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$4,105.37 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050542

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

Taxes: Total: \$22 FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 11.55. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2001-02 and for nonpayment were duly declared to be in default. DEFAULT # 01-05539

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,100

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 BROWN CECIL & CALLIE L described as follows:

467-166-03

APN 467-166-03 MORE PARTICULARLY DESCRIBED AS LOTS 5 AND 6 IN BLOCK 245, IN THE TOWN OF FRESNO, NOW CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 4, PAGE 2 OF PLATS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno Count

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 4/22/2020, 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.

atalii Nine







Auditor-Controller Treasurer-Tax Collector



Properly Tax Payments

Log Out | New Search | Last Search Results | Paymon: List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCE TUMBER 467 (66.03

LAUD A	MPROVEMENTS.	MOBILE HOME	PERSONAL PROP		METTAXABLE VALUE
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TAX PAYMENT IS DIST	RIBUTED AS BELOW	
TAXING AGENCIES / VOTER APPROVED BONDS / SPECI	AL ASSESSMENTS VALUE BASE DATE / 8100	ABITOR
JE COUNTAMIDE RAY) ((6.3519)	5610
RUSPIN OVERREDE	11/1/10	5.1.9
RESNO ESC TO B	1 015538	8.10
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RESNO USE 15 REF	1 00099?	5.3
FESSOUSP 16 A	1 (1)(1)(4)(4)	5 1
Fd SNO USD 1011	1 003.388	V 3
RESNO -380 99C	1 014246	7. 8
RESNO (187) 02A	1 021558	9.1.7
TRESNO USE 04B	1 045612	5.4
RESNO USD 011	1 01.740	1. 11
RESNOUSD TORES	1 00%,711	4
RESNO USD 10, 11A	1 003103	3.1
RESNO USP 101)	1 007356	5 1
RESNO OSE forB	(000238	5 1
-RESNO HSE 01 G	1 02694	5 3
RESNO USD 16 C	(Miss)	423
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F-REMOVE PUB NUIS	65	5430,7
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Ist Ins	tallment	2nd installment				
Due Date	2020-12-10	Due Date	2023.64.10			
Status	D.W.	*SERVE	lac			
Taxes Due	\$ 1 149.43	Laparia Equir	\$114942			
Penalties Due	SHIUL	Panahar. Der	\$ (10)			
Additional Fees Due	\$ (11)	Additional Fees Over	\$ (4)			
Total Amount Due	5 1 264 33	total Amount the	\$1,34942			
Parcel Number	467-166-03	Effect of Carment of	367-166-13			

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressiv Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: 559 488-1078

9-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SB2 Fee

0.00 0.00

OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this	o th	day of	August	. 2019
Dated this	9	uav oi	Augusi	,∠∪≀9

ohn Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 8/9/19 before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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(e) 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

CHRISTINA PASILLAS Notary Public - California Fresno County Commission # 2214727 My Comm. Explres Oct 15, 2021



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearin	g conducted on	August 7 and 8, 2019)

	1			1 44	7		- COTANIC	The Children	ust / unu o, 2019/	
APN #	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	Property/D	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
45916104	357	N	ABBY ST		543.82			543.82	E18-03503	SAVELAND MICHAEL
45916121	367	N	ABBY ST		434.11			434.11	E18-03505	MILLER DEBORAH LYNN
47017223	4775	Е	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
409052015	6114	N	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN
42823318	1929	E	ASHLAN AVE			822.20		822.20	CE15-8215	ZUNIGA ADALBERTO
48118108S	4879	Ξ	ATCHISON ST		360.35			360.35	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECIL & CALLIE L
46715504	1129		BSTREET		212-25			212,25	E18-03560	MARTINEZ HERMENEGILDO
46108221	211	S	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A
568273065	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN
46121223	4561	Ε	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN , FIELDS DAVID ETAL
47026215	3437	E	BUTLER AVE			2,372.20		2,372.20	E19-00868	ELIZABETH MENCHACA
48038205	4735	E	BYRD AVE			547.46		547.46	E18-02324	JAMKE
48023526	2428	S	CEDAR AVE		302.59		1,216.00	1,518.59	E19-03440	DAVIS C & NELLIE
46830306	1731	S	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMALH
45917126	378	N	CLARK ST		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	S	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	5	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECTIO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES
45219113	712	N	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	E	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANIE GAYLE
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY S SR
47819132	2345	5	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY 5 5R
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY CARCIA
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LI'
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST		312.74		588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447	,	FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181295	4827	E	GEARY ST		338.36	5		338.36	E19-01932	RAMIREZ HUMBERTO
481181265	4837	E	GEARY ST		267.18	3		267.18	E19-02286	VO HAI THANH



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: (559) 488-1078

圖川 制作工作规则以及,同"保护",为各个公民子会产为海·特·本心与河南北部代展中,周月月 2019-0089086

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Pages: 3

Faes: CA SB2 Fae;

\$31.00

Taxes: OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this day of August

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

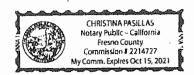
) ss

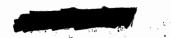
, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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





CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on August 7 and 8, 2019)

	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	on August 7 and 8, 201	Owner's Name
43334225			ANDREWS AVE	253.75	60.00		E19-01641	SALGUERO LAURA
49611508	5856		ANDREWS AVE	7,650.00	60.00	-	E19-00458	LEON GENARO
48118108S	4879	E	ATCHISON ST	818.75	60.00		E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	253.75	60.00		E19-03261	BROWN CECIL & CALLIE L
47806318	2155		BARDELL ST	507.50	60.00	567.50	E18-07769	WASHINGTON NATHANIEL
47026212	3451		BUTLER AVE	257.50	60.00	317.50	E19-01274	ANTARAMIAN PERRY A
45915201	385	N	CALAVERAS ST	261.25	60.00	321.25	E19-01791	A&A HOLDINGS & INVESTMENTS LLC
46839050	222	S	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC
48023526	2428	S	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE
45917126	378	N	CLARK ST	253.75	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA
47127139	3815	E	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY S SR
43622215	3335	E	FARRIN AVE	522.50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	£19-01171	RAMIREZ IRMA G
47118207	1840	S	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST	253.75	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE
481181265	4837	E	GEARY ST	257.50	60.00	317.50	E19-02286	VO HAI THANH
45915102	389	N	GLENN AVE	261,25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910313	2945	E	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS
46526102	8	E	KEARNEY BLVD	253.75	60.00	313.75	E19-01279	DE MADERA INC
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC
47803046	2302	S	MARTIN LUTHER KING JR	515.00	60.00	575.00	E18-05202	KING OF KINGS COMMUNITY CENTER
46018503	3220	E	NEVADA AVE	257.50	60.00	317.50	E19-03195	DAVENPORT EDWARD & OLEAN
46023312	4546	E	NEVADA AVE	265.00	60.00	325.00	E19-01072	PHAN LUC
46524407	454	E	OLEANDER AVE	253.75	60.00	313.75	CE17-8711	GONZALEZ BERTHA ALFARO



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 467-166-03 SUFFIX: DEFAULT NUMBER: 20-05502

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 4,105.37 BY: 41

C467166030000055022000325000041053700000000004

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL BROWN CECIT

NAME &

ADDRESS

BROWN CECIL & CALLIE L PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D PO BOX 3668 PARCEL NO.

467-166-03 -1

NAME & PO BOX 3668
ADDRESS PINEDALE CA 93650

	TAX - DE	FAULTED INFORMATION		NOT	ICE OF POWER TO	SELL TAX -	DEFAULTED PROPE	RTY	RESCISSION OF	NOTICE OF	F POWER TO SEL
Al	MOUNT	DATE	DEFAULT NO.	DATI	E RE	CORDED	DOCUMENT	NO.	DATE RECORDED		DOCUMENT NO.
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20-21 21-22 22-23 23-24	BOTH PAID PAID PAID TOTAL	2,298.8		29.82	10.00		538.66 538.66				
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NCLUDES CREDIT FOR NTRUST REDEMPTION AMOUNT						INTEREST ON TOTAL REDEM CREDIT FOR F AMOUNT NEC	D ON PREVIOUS INST UNPAID BALANCE IPTION AMOUNT AND PREVIOUS INSTALLME ESSARY TO REDEEM ORDING RESCISSION	INTEREST ENT PAYMENTS			
	.**	RECORD OF INSTALL						CERTIFICAT	E OF REDEMPTION		
COLL. NO.	DATE	START DATE % PRINCIP	REDEMPTION AMO AL INTERE		TOTAL				ED THE SUM OF \$ DEEM THE PROPERT	Y DESCRI	BED ABOVE.
							DRESS Y/STATE	Garcia, C.P.A			
									surer-Tax Collector		
						COLL. NO.	DA	ATE	BYCOPY		
							_		KES NOT INCLUDE	_	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

745 B. St., Fresno, CA

APN: 467-166-03

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 745 B. St., Fresno, CA (APN: 467-166-03), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$313.74
FR-Remove Public Nuisance	\$450.76
Fresno City Weed	\$1,438.78

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

2038 E. California, Fresno, CA

APN: 478-095-12

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FRESNO CITY WEED in the amount of \$1,447.74, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$4,044.43 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.\(^1\) It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$222.36 referenced by "ACT 04/22/20 2038E. California FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 32, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050567

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$11.00 \$0.00

Total: FRESNO COUNTY TAX COLLEC

Doc. Trans. Tax computed on full value of property conveyed 13.75. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

FISCAL YEAR 2007-08 On which the legally levied taxes were a lien for and for nonpayment were duly declared to be in default. DEFAULT # 07-11687

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

12,500

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 SCHERR STEFAN EXECUTOR described as follows:

478-095-12

APN 478-095-12 MORE PARTICULARLY DESCRIBED AS THE EAST HALF OF LOTS 1,2,3 AND 4 IN BLOCK 1 OF DALE ADDITION TO FRESNO, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 7 OF RECORD OF SURVEYS AT PAGE 15, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

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 4/22/2020, 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.







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER 478.008.13

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	FXEMPTION Son	ME TAXABLE VALUE
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				[30]	REFERENCE FREEZON

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TAXING AGENCIES / VOTER APPROVED BONDS /:	SPECIAL ASSECSMENTS VALUE BASE PARE / \$190-	Anonati
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HO SPES ONERGID	1 032438	597
EST SMOTESTE FOR	1 01-533	\$4.97
FRESMO USD 10%	1 (90×6×)	5.2 ()(
FRESKO ESD 12A RFF	1 01,6900	\$3.00
FRESNO USD (MERLE	1 (2017) 3.1	5. 1.4.
STATE CCC 12 REFT	E 007944	4 55
FRESNO USD 101:	1 041500	4 1 4
F61'SRO 1/SE 15 RE1	1 1915097	5 : 11
FRESKO USD 16 A	1 0.03930	81.0
FRESRO USD 10 F	005388	54.00
FRESRO USE 99C	1 014/46	5.1.30
Fall SNO FISP (OA	1 117558	Sad
ERESNO USE 04B	(01861.)	8.163
ESESMO USO 01E	1 (4) 1 (4)	X 3 ()(
FEESTIO USE TORET	1 (05.11)	\$1.87
FRESNO USC 10,117.	(80410%	812
Fig-SNO USD 101D	1 (0)7336	117
HCSNO USE 16 B	1 002938	5.80
ERESNO USD 01 C	1 (103)(104	5.30
ERUSNO USE 16 C	3 0.41642	\$ 17.43
ERESNO USE 20 A	1 025000	5.7.50
STATE CCC 15 REFL	1 (0.137)	51.3
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STATE CCC 17 RPF1	£ 00.0005	8 (3)
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TOTAL LANGATE	1 271974	
FRICHATION:PENALT	t.	CH7.50
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	AALAKTOT	\$1,364.50

	tallment	100	2nd Instalment		
Due Date	2020-12-10		Duc Fote	2021-04-10	
Status	Mic.		Status	155	
Taxes Due	\$115235		faxes Due	513333	
Penalties Duc	\$113.30	100	Penalties Due	2 00	
Additional Fees Due	C QO		Additional Fees Due	\$ 00	
Tatal Amount Due	5 (245.45		Fotal Amoust Due	\$ 1,142,75	
Parcel Numbe	178-(995-1.)	1	Parcel Number	478 (95 1.)	

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

BIII Whichelighe Made Perkale (77) Writelith eviter verenhei is think mill III 2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titlen: 1

Pages: 4

CA SB2 Fee: Taxes:

\$38.00 \$0.00 \$0.00

Total: CITY OF FRESNO

\$38.00

Fax: 559 488-1078

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this <u>14th</u> day of <u>F</u>	bruary , 2020	
Dated: Z/14/20	By: John Siameth	
- Commission of the Commission	dohn Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION	

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 (

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Frasno County Comm. Expires Oct. 24, 2020



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

					(Pub	lic Hearing c	onducted or	February 12	2 and 13, 2019)	
APN #	Str∓	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpeid	Case₽	Owner's Name
42710309	2034	E	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
46519303	216	Ε	AMADOR ST		\$277.21		\$958.87	\$1,236.08	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
42811328	4474	N	AUGUSTA ST			\$263.00		\$263.00	E19-12063	ANDERSON DELORES A
46716406	913	Π	BST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST		\$354,47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM
46022718	4406	E	BALL AVE		\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN
45813117	327	W	BELMONT AVE		\$1,616.86	\$2,049.28		\$3,666.14	E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC
47119211	3893	E	BRALY AVE			5329.00		\$329.00	E19-07355	GARRISON HENRY L
44203013	2654	N	BRAWLEY AVE			\$266.00		5266.00	CE13-2042	ADAMS VALERIE
47026215	3437	E	BUTLER AVE			\$266.00		S266.00	E19-00868	MENCHACA ELIZABETH MARIE
47028514	4085	E	BUTLER AVE		5422.30	\$1,212.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$1,634.30	E19-01893	GARCIA RAY & DEBBIE
47916214	1227	E	BYRD AVE			\$1,392.40		51,392.40	CE15-6923	EASLEY MARGARET
47809512	2038	E	CALIFORNIA AVE				\$1,449.75	\$1,449.75	E19-07494	SCHERR STEFAN EXECUTOR
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ
47109219	1632	S	CHESTNUT AVE 121		\$284.00			\$284.00	E19-03864	CYPRESS POINT PARTNERS LP
48025202	4630	E	CHURCH AVE		\$534.00	\$203.00		5737.00	E19-09764	ALFONSO M LEANOS & ABRAHAM REYES LEANOS
47711302	403	W	CHURCH RD		\$339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST		\$345.22	\$501.00		5846.22	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS
44241103	3235	W	CLINTON AVE 102		\$187.00			\$187.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE		\$272.00			5272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J
44503109	1815	E	CORNELL AVE		\$386.78			\$386.78	E19-05754	HONGTHAMALY KESONE
43505110	305	W	DAKOTA AVE			\$536.15		\$536.15	E19-10794	AGUILAR JUAN C
44913010	1715	W	DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUILAM
49602206	3535	N	DUKE AVE		\$754.24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY		\$968.00			\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY
45107109	1515	N	EFFIE ST		\$734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE
45320114	1323		EIGHTH ST		\$2,014.27		·		E19-06720	DE FEHR JACK
46713401	151	+	FST			5362.47			E19-08276	OCONNOR MICHAEL
44729107	4310	E	FAIRFAX AVE 1+	<u> </u>	\$518.11	\$206.00			E19-10707	CORNEJO ANA MARIA
313641115			FILBERT AVE		\$287.48				E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
45426319		+	FISHER ST		\$345.00				E19-07953	SHARMA ROHIT A
45509405	4842	_	FLORADORA AVE		\$309.00				E19-10434	MACIEL PEDRO
47026103	1314	S			\$1,027.79				E19-08135	PAREDES CAESAR
43325310	2309	W				\$1,450.55			E19-02533	FRANCIS PILAR PALOMARES
47919113	327	E	GARRETT AVE		\$6,506.50	\$907.93		\$7,414.43	CE09-4998	BROWN A C & YUBA

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 3

Fees: CA SB2 Fee: Taxes: \$30.00 \$0.00

CITY OF FRESNO

\$6.60 \$30.60

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this <u>14th</u> day of	February , 2020 .	
Dated: 2/14/2 o	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION	

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

) ss

On <u>311100</u>, before me, Camille R. Luna, Notary Public, personally appeared <u>John Giannetta</u>, 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 (Sun A





CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

APN#	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
46519303	216	Е	AMADOR ST	\$261.25	\$60.00	\$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		BST	\$257.50	\$60.00	\$317.50	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST	\$261.25	\$60.00	\$321.25	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893	Ε	BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L
47809512	2038	E	CALIFORNIA AVE	\$257.50	\$60.00	\$317.50	E19-07494	SCHERR STEFAN EXECUTOR
47711302	403	W	CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	Е	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261.25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
313641115	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313.75	E19-07017	DAVIS CARL M
45509405	4842	Е	FLORADORA AVE	\$253.75	\$60.00	\$313.75	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60.00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	Е	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246	W	HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	E	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$50.00	\$317.50	E19-10515	URBINA EMANUEL T & THELMA L
31329224	5738	E	MADISON AVE	\$257.50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25	\$60.00	\$586.25	E18-07724	MENDOZA ELOY
46718414	1028		MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 478-095-12 SUFFIX: DEFAULT NUMBER: 20-05784

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDRL: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 4,044.43 BY: 41

C47809512000005784200032500004044430000000006

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482

PIGINAL SCHERR STEFAN EXECUTOR -

ORIGINAL ASSESSEE NAME & ADDRESS

PO BOX 3668

PINEDALE CA 93650

CURRENT

HOVANNISIAN BRYCE D

PARCEL NO.

478-095-12 -2

OWNER PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

SITUS 2038 E CALIFORNIA FRESNO

SITUS	2038 E	CALIFORNIA FRES	SNO							
		AULTED INFORMATION					DEFAULTED PROPE	- 11	RESCISSION OF NOTIC	
A	MOUNT	DATE	DEFAULT NO.	DATE	R	RECORDED	DOCUMENT N	10.	DATE RECORDED	DOCUMENT NO.
2	,500.90	06/30/21	20-05784							
			VALUATIONS				,		REMARKS	
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	ERTY EXEMPTIONS		IET VALUE	TRA			
20-21 21-22 22-23 23-24	3000 PAID PAID PAID					30000	5-882 5-882 5-882 5-882			
						-				
					TAXES AND			l «	I DEDENOTION DELIVERY	I TOTAL
YEAR	INST.	TAX	PENA	LTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	PAID PAID		10.00		,500.90				
	TOTAL	2,264.50	22	6.40	10.00	2	,500.90			
		REDEMPTION S				REDEMPTION	FEE			
JUL 2 AUG 2 SEP 2 OCT 2 NOV 2 DEC 2	4 3,800 4 3,840 4 3,874 4 3,908	2.69 5.66 0.63 4.60 3.56	IN TRUST REDI JAN 25 FEB 25 MAR 25 APR 25 MAY 25 JUN 25 25	3,976.50 4,010.47 4,044.43 4,078.40 4,112.37 4,146.34		REDEMPTION INTEREST PA INTEREST ON TOTAL REDEM CREDIT FOR AMOUNT NEC	I AMOUNT ID ON PREVIOUS INST I UNPAID BALANCE MPTION AMOUNT AND PREVIOUS INSTALLME ESSARY TO REDEEM CORDING RESCISSION	INTEREST ENT PAYMENTS		
		RECORD OF INSTALL						CERTIFICATI	OF REDEMPTION	
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUN' L INTEREST		TAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY DES	CRIBED ABOVE.
							ME DRESS TY/STATE			
						COLL. NO.	Auditor-Co	Garcia, C.P.A. ontroller/Treas	urer-Tax Collector BYCOPY	
FCAC-344 (10/16/)									ES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 2038 E. California, Fresno, CA

APN: 478-059-12

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 2038 E. California, Fresno, CA (APN: 478-059-12), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$317.50 Fresno City Weed \$1,449.74

The citation and penalties, and the assessed costs for weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on February 14, 2020 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less

the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to

tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax lien," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

 \bigcirc Check No. 077164022 **Paid Amount** Apr/10/2025 Organization eck Date: Fund Voucher ID Invoice Date voice Number NONE 1150 \$222.36 02583043 Apr/07/2025 PN478-095-12 XX escription: FR 2038 E CALIFORNIA OT 04/22/20

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Ţ	Vendor Number		Vendor Name							
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	Check Number	Date		Total Amount	Total Paid Amount					
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ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917421

S2010A

THIS DOCUMENT IS PRINTED IN TWYO COLORS, DO NOT ACCEPT UNILESS BLUE AND BROWN ARE PRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164022

Fresno, CA 93721 90-78/1211

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HOVANNISIAN BRYCE D

\$222,36**

Pay To The Order Of

****TWO HUNDRED TWENTY-TWO AND 36/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Oscar of garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 2111 S. Poppy, CA

APN: 478-082-24

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$392.94, a charge for FRESNO CITY WEED in the amount of \$770.44, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$2,920.30 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050566

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

Taxes: Total: \$22
FRESNO COUNTY TAX COLLECTOR

Doc. Irans. I'ax computed on full value of property conveyed 11.55. Located in City of FRESNO.

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2007-08 and for nonpayment were duly declared to be in default. DEFAULT # 07-11681

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,100

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 PALMER ROSE, MARTIN GEORGE H described as follows:

478-082-24

APN 478-082-24 MORE PARTICULARLY DESCRIBED AS LOTS 45 AND 46 IN BLOCK 3 OF DALE ADDITION ACCORDING TO MAP RECORDED IN BOOK 7 PAGE 15 OF RECORDS OF SURVEY FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno Co

A notary public or other officer completing this cellificate 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 4/22/2020, 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.



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

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Parcel Number	478-08,5-24	Parcel Bumber	47N.0N2-24

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0135016

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles: 1

Pages: 4

Fees: CA SB2 Fee:

OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 6th and 7th day of November, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 8 th	day of <u>November</u>	2019	,
Dated: ///8/19	otening som	By: Am Linearing P. John Giannetta, Housing P. CODE ENFORCEMENT D.	rogram Supervisor

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

before me, William E. Ryner, Notary Public, personally appeared John Giannetta, 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.

Will Elyn Signature

WILLIAM E. RYMEI COMM. #2166349 Freeno County Comm. Expires Oct.

Ex. B-15.3

APN #	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured . Property/De mo/Title . Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
16713401	151		F ST			\$1,390.78		\$1,390.78	£19-08276	OCONNOR MICHAEL
2422105	2602	W	FAIRMONT AVE 102	\$447.00		\$320.00		\$767.00	E19-04087	HENRY BOBBY LEE % A BENARD
15023103	993	N	FARRIS AVE			\$781.78		\$781.78	E19-08679	HICKMAN, WILLIAM
6011216	368	N	FIFTH ST		\$330.00			\$330.00	E19-04186	HAYES ALUSON & LONNIE ABDALLAH
7118207	1840	S	FIFTH ST			\$269.00		\$269.00	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
4618106	1910	N	FIRST ST		\$462.00			\$462.00	E19-01020	TUTUOGLU SETRAK
1819110	5160	N	FRESNO ST		\$319.84			\$319.84	E18-03947	PHAM NHUNG T TRUSTEE NGUYEN THIEN C TRUSTEE
811813CS	4825	E	GEARY ST		\$302.05			5302.06	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
5919201	3004	Ε	GRANT AVE		\$960.31			\$960.31	E19-06308	RODRIGUEZ LUIS DIEGO LLANO
6014107	4302	E	GRANT AVE		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$516.56		\$516.56	E19-06891	SANCHEZ SALVADOR
76312165	10090	N	GROUSE RUN		\$1,031.47	\$223.30		\$1,254.77	E19-02891	SCROGGINS RANDALL L & DENISE G
47110304	1640	S	HAZELWOOD BLVD			\$2,156.99		\$2,156.99	E19-01832	RODRIGUEZ DAVID
7118510	1915	S	HAZELWOOD BLVD		\$320.60	\$795.00		\$1,115.60	E19-05582	SANDOVAL JESS R & HOPE R
5311202	3514	E	HOME AVE			\$3,178.00		\$3,178.00	E19-08320	BRUMBAUGH HAZEL
1075108	3447	N	HORNET AVE		\$594.68			\$594.68	E19-04774	ZABALZA ELISEO A JR
4208226	2651	N	HUGHES AVE		\$2,004.52			52,004.52	E19-00708	HENKELL ROBERT L TRUSTEE
2802218	2329	E	INDIANAPOLIS AVE			\$538.00		\$538.00	E19-06832.	MARTINEZ ALONZO
6406011	2323	W	KEARNEY BILVD		\$10,871.51			\$10,871.51	E19-04666	ATAMIAN HAIG C
6111105	3443	E	KERCKHOFF AVE		\$416.64			\$415.64	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
31075744	3450	N	LEANNA AVE		\$493.81			\$493.81	E19-03232	DUNNING SHERRY
7020227	3853	E	LIBERTY AVE			5966.42		\$966.42	E18-00074	RODRIGUEZ JENNIE
7921407	2572	S	LILY AVE		\$397.00			\$397.00	E18-01146	BABCOCK ANN
17909310	2442	S	LOTUS AVE			\$1,249.66		\$1,249.66	CE16-7944	GORDON DINAH
7028307	4141	E	LYELL AVE			\$1,263.30		\$1,263.30	E19-01689	HARDING LINDA
15909234	2735	E	MADISON AVE			5323.00		\$323.00	E18-05194	PREFERRED PROPERTY LLC
6009119	4705	E	MADISON AVE			57,404.02		\$7,404.02	E19-04921	CUDE CHARLES
6125311	3637	E	MONO ST		\$2,013.88	\$22,749.45		\$24,763.33	CE14-4329	OLIVIE AND LOUISE CVRUAK
6020305	3736	E	NEVADA AVE			\$1,232.82		\$1,232.82	E19-08079	BRYANT DALE J & JACQUELYN B
6024110	4641	E	NEVADA AVE		\$223.44			5223.44	E19-03158	LEANOS ALFONSO JR DE PERALES MATEA GONZALEZ
7112112	3737	E	ORLEANS AVE		\$593.89			\$593.89	£18-07222	PORRAS LUPE DAVILA MAYORGA GLORIA M
8028214	2485	S	PAGE AVE			\$689.30		\$689.30	CE10-4667	AYLWARD SCOTT T
5914420	356	N	PARK AVE		\$670.00			\$670.00	E18-05204	Stacey Fairchild & Patricia A Gough
4624310	2238	E	PERALTA WAY			\$323.00		\$323.00	E19-06562	DEBOER CHRISTOPHER E & SUSAN M
7808224	2111	S	POPPY AVE		5392.94		5770.44	\$1,163.38	E19-05672	PALMER ROSE MARTIN GEORGE H
6724206	819	I	POTTLE AVE		\$1,086.34			\$1,086.34	E19-00200	MONTGOMERY MICHAEL J
19603515	5856	E	RAMONA WAY		\$246.46			\$246.46	E19-05305	THOMAS TERRY S & TANYA M
17815326	2255	S	ROSE AVE			\$1,251.26		\$1,251.26	E19-07011	ABBS IRENE
6519516	121	E	SAN JOAQUIN ST	\$573.71				\$573.71	E19-08887	BUCIO JUANITA PERALES
14204002	3257	W	SHIELDS AVE		\$255.96			\$ 255.96	E18-00442	SUNNYSIDE DEVELOPMENT PARTNERS LLC
31230015	4191	W	SHIELDS AVE		\$300.00			5300.00	E18-06913	TATUM RONALD N TRUSTEE
14504116	2401	E	SIMPSON AVE			\$1,079.39		\$1,079.39	CE12-3463	KESWICK INVESTMENT CORPORATION

6x B.-15.4

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles 1

Pages: 2

Fees CA SB2 Fee;

\$23.00 \$0.00 \$0.00

OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 6th and 7th day of November 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this <u>8th</u> day of	November , 2019 .
Dated: 11/8/(9	By: John Drawell
	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

SS

, before me, <u>William E. Ryner,</u> Notary Public, personally appeared <u>John Giannetta,</u> 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.

WALLIAM E. MYNEI COMM. #2166349 otary Public · Cellfornia Fresno County Comm. Expires Oct. 1, 2020

6 B-15.1



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on November 6 and 7, 2019)

Cribic Hearing Conducted on November 6 and 7, 2019)								
		Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
45405218	1102	Ν	11TH ST	\$261.25	\$60.00	\$321.25	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
45022111	929		ADOLINE AVE	\$257.50	\$60.00	\$317.50	E18-06888	OWENS LYNN DEE
46519103	30	E	AMADOR ST	\$250.00	\$60.00	\$310.00	E19-05920	COX RONALD V WATLEY KAY L COX ET AL
46518409	47	Ε	AMADOR ST	\$261.25	\$60.00	\$321.25	E19-05269	BROWN ELVIN
46715504	1129		B ST	\$261.25	\$60.00	\$321.25	E19-05391	MARTINEZ HERMENEGILDO
31623071	5710	Ε	BELGRAVIA AVE	\$767.04	\$60.00	\$827.04	E19-06174	CORRAL RUDY H & THERESA B
31249228	4056	·	BROWN AVE	\$261.25	\$60.00	\$321.25	E19-03892	RARANG MARK
47124117	4760	E	CETTI AVE	\$253.75	\$60.00	\$313.75	E19-01627	JAMES CATATEA Y
47132207	2036		DEARING AVE	\$7,457.50	\$60.00	\$7,517.50		RODRIGUEZ HELEN RODRIGUEZ STEVEN JOSEPH & IRA LANE
47118207	1840	S	FIFTH ST	\$515.00	\$60.00	\$575.00	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
48118130S	4825	E	GEARYST	\$1,030.00	\$60.00			ASHFORD CURTIS M JONES JOHN W & VIVIAN A
4 5919201	3004	Ε	GRANT AVE	\$253.75	\$60.00	\$313.75	E19-06308	RODRIGUEZ LUIS DIEGO LLANO
47118510	1915		HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-05582	SANDOVAL JESS R & HOPE R
47125207	1960	S	HAZELWOOD BLVD	\$253.75	\$60.00	\$313.75	E19-01445	PEREZ PATRICIA
46111105	3443	Е	KERCKHOFF AVE	\$776.25	\$69.00	\$836.25	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
31075744	1		LEANNA AVE	\$765.00	\$60.00	\$825.00	E19-03232	DUNNING SHERRY
40222067	780		NEES AVE	\$261.25	\$60.00		<u> </u>	SEQUOIA-FRESNO JOINT VENTURE % T NAKATA
	3737		ORLEANS AVE	\$261.25	\$60.00			PORRAS LUPE DAVILA MAYORGA GLORIA M
L	2111	<u> </u>	POPPY AVE	\$261.25	\$60.00			PALMER ROSE MARTIN GEORGE H
44721215			PRICE AVE	\$1,015.00	\$60.00		L	MC ELHANEY LAWRENCE L
49605515	5856	E	RAMONA WAY	\$261.25	\$60.00		<u> </u>	THOMAS TERRY S & TANYA M
46412128	220		SAN JOAQUIN ST	\$9,321.50	\$60.00			
44204002	3257		SHIELDS AVE	\$565.00	\$60.00		1	SUNNYSIDE DEVELOPMENT PARTNERS LLC
30311309	317		SPRUCE AVE	\$11,450.00	\$60.00			HENSON FRED
45130419	1220		THESTA ST	\$265.00	\$60.00		 	ALBRAE EQUITIES LLC
46521606	1136	S	TRINITY ST	\$261.25	\$60.00		<u>}</u>	MACK PAMELA ELAINE
4 5921235			VACANT LOT	\$265.00	\$60.00		E19-03205	TORRES PAUL V
46518208	153	Е	WHITES BRIDGE AVE	\$261.25	\$60.00		<u> </u>	TRAMMEL EGENGIA TRUSTEE
28		<u> </u>	Total	\$38,331.04	\$1,680.00	\$40,011.04		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 478-082-24 SUFFIX: DEFAULT NUMBER: 20-05778

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDRL: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,920.30 BY: 41

C47808224000005778200032500002920300000000007

PARCEL NO.

478-082-24 -1

P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482
RIGINAL PALMER ROSE
SSESSEE MARTIN GEORGE H

ORIGINAL ASSESSEE NAME &

ADDRESS

PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER NAME &

HOVANNISIAN BRYCE D PO BOX 3668 ADDRESS PINEDALE CA 93650

, , , , , , , , , , , , , , , , , , , 	TAV DEE	WITED INCODERTION		NOT	CE OF BOWER T	TO SELL TAY	DEFAULTED PROPE	DTV	RESCISSION OF NOTIC	E OE DOWED TO SELL
AN	TAX - DEFA MOUNT	AULTED INFORMATION DATE	DEFAULT NO.	DATE		RECORDED	DEFAULTED PROPE	15	DATE RECORDED	DOCUMENT NO.
1.	804.26	06/30/21	20-05778							
		1 00/30/21	VALUATIONS		<u></u>		L	<u> </u>	REMARKS	
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIO	ONS N	IET VALUE	TRA			
20-21 21-22 22-23 23-24	10107 PAID PAID PAID	·				10107	5-224 5-224 5-498 5-498			
,	2		į.		TAXES AND	PENALTIES		4		1
YEAR	INST.	TAX	PENA	LTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,631.18	3 163	3.08	10.00	1	,804.26			
	TOTAL	1,631.18	3 163	3.08	10.00	1	,804.26			
INCLU	DES CREDIT FOR	REDEMPTION S	IN TRUST			REDEMPTIO				
JUL 24 AUG 24 SEP 24 OCT 24 NOV 24 DEC 24	REDEMPTION/ 2,724 2,749 2,773 2,797 2,822	. 56 . 03 . 50 . 96 . 43		2,871.3 2,895.83 2,895.83 2,920.30 2,944.77 2,969.24 2,993.70	7 3 0 7	INTEREST OF TOTAL REDE CREDIT FOR AMOUNT NEG	IID ON PREVIOUS INS' N UNPAID BALANCE MPTION AMOUNT AND PREVIOUS INSTALLM CESSARY TO REDEEM CORDING RESCISSION	INTEREST ENT PAYMENTS		
		RECORD OF INSTALL!		_				CERTIFICATI	OF REDEMPTION	
COLL. NO.	ST DATE	ART DATE % PRINCIPA	REDEMPTION AMOUNT L INTEREST		OTAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY DES	SCRIBED ABOVE.
							AME DDRESS TY/STATE			
							Auditor-C		urer-Tax Collector	
						COLL. NO.		ATE	вт	
AC-344 (10/16/)							C	URRENT TAX	(ES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 816, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

2111 S. Poppy, Fresno, CA

APN: 478-082-24

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 2111 S. Poppy, Fresno, CA (APN: 478-082-24), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$321.24
FR-Remove Public Nuisance	\$392.94
Fresno City Weed	\$770.44

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on November 8, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures...are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Oscar J. Garcia, GPA
Auditor-Control Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Exhibit A, List of Properties Enclosure:

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 4024 E. Vine, CA APN: 487-130-03

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$352.12, a charge for FRESNO CITY WEED in the amount of \$569.00, and a charge for FR CITATION/PENALTY in the amount of \$313.74. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$2,463.13 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5.42 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours.

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief. and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

圖川 制造型的支撑机能 医流电子原理 医多克耳氏试验检腺素 紅髮 獨立 圖川

2020-0050558

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

0.00

Total: \$3B FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on tull value of property conveyed 28.05.

Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2006-07 and for nonpayment were duly declared to be in default. DEFAULT # 06-11192

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

25,200

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 RODRIGUEZ DOMINGO & AURELIA described as follows:

487-130-03

APN 487-130-03 MORE PARTICULARLY DESCRIBED AS LOT 10 OF TRACT NO. 1012, SOUTH CALWA ADDITION IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA, RECORDED IN BOOK 14, PAGE 3 OF PLATS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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

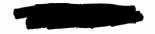
On 4/22/2020, before me, Natalie Nino, deputy County Clerk, personally appeared OSCAR J. GARCIA, CPA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that hc/she/they executed the same in his/her/their 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.

letalie M Signature







Auditor-Compoller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

and their

LAND MPROV	EMENTS : M	OBILE HOME	PERSONAL PROF	Cat Williams	
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SEANIC PURSUANT I					FILL HATSELFREAR

TAX PAYEBOYT IS DESTRUBBLED AS DELOS. TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS VALUE HASCIDATE C SHOPAMARS Loggist Section TREOTENING CAN ERESPES OVERRUDE His dis HH SSOTSD ING FRU-SNOT ISD 10 C 13005X FRUSNO CSD 12A RH 0.10000 LEUSNO JISO LIXIREE 7738141 SAIFOC 2 RIFLE 191194 ERESMONSD 1016 ERUSSO ISD ISRUI 10:100 -RESSO 18D 16 A -RESSOCISD DOL BYST OR SKESSO ISDOOL 31 SNO 181) 034 RESMONSDORK RESSOLSDOF RESNOTISH TORRES RESNOUSD to TEA -RESNOTISD 10D -RESSOCISD 16 R RESMO ESD OF G 13 13694 RESMO ESD 16 C 041(44) RESNOTED 20 A S. A.H., C., C. (S.REE) 00437 S A HE C 10 16 A STATE VICE 17 KHE \$ [A3F Certion \$484 STATE COUNTRY FOLAL LAZRATI 10000 RICHA TOMPENAL MEL TOOD ASSAU ERES MUSQ & MECK CRUREMON PERSON AS PRESMOCTEV WEED

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Ponalties One	868 10	Providence Orac	\$ (1)				
Additional Fees Due	Z 12	Acceptance of Figure (Nec	E ((())				
Total Amount Due	\$ 755.37	Fotal Amount Duc	> CS0 & \$				
Parcel Number	483431 68	Pagnet figurises					

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

Feed SB2 Fee: \$38.00

Taxes

\$38.00

OF FRESNO / DARM

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this	9 th day of	August , 2019	 '	
Dated: 8/4	1.0		101.	Shameth

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

before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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(e) 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.





APN#	Str#	Dir	Property Address	Nuisance	6868-Public Nuisance Contr Cost	Property/D	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
46124410	3129	Ε	VENTURA ST		656.62			656.62	E18-06277	FALLAHI AZIM
48713003	4024	E	VINE AVE		352,32		569.00	921.32	E19-03697	RODRIGUEZ DOMINGO & AURELIA
46010504	3230	Ε	WASHINGTON AVE		257.00			257.00	E18-07181	FLORES RAMON
46308201	155	S	WILLOW AVE		430.59		490.24	920.83	E19-01964	JACKSON PENNY M
42428502	4580	N	WOODSON AVE			870.80		870,80	E19-02347	STEPANYAN ANAIT
46418418	146	W	WOODWARD AVE			2,407.98		2,407.98	E19-01685	HENRY WILLIE & CLARA E
44226101	1645	W	YALE AVE			329.00		329.00	E19-03025	VEGA BRYAN AARON
45227304	510	N	YOSEMITE AVE		667.71		604.47	1,272.18	E18-03156/E19-03264	MCGLOTHIN TIYEONDREA
82			TOTAL	460.42	29,844.08	37,192.16	10,584.87	78,081.53		



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 3

Fees: CA SB2 Fee:

\$31.00 \$0.00

Total: CITY OF FRESNO / DARM \$0.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of August , 2019

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

) ss

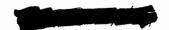
On 6 10 , before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized 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





APN #	Strř	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
40922112	6135	N	ORCHARD ST	\$18,102.00	60.00	18,162.00	CE18-1206	NIXON CAROLYN
44721215	2320	N	PRICE AVE	780.00	60.00	840.00	E19-00256	MC ELHANEY LAWRENCE L
46123203	416	S	RECREATION AVE	768.75	60.00	828.75	CE17-9964	GOMEZ ENRIQUE GOMEZ DANIEL ETAL
436122185	2824	E	SUSSEX WAY	253.75	60.00	313.75	E19-01916	BREWER FREDDIE LEE SR & DIANE BREWER FREDDIE L JR
47110306	1645	S	THIRD ST	257.50	60.00	317.50	E18-07819	8268 LLC
45422507	4339	E	THOMAS AVE	257.50	60.00	317.50	E19-02617	SOURIYANYONG OUTHAI
45429204	4014	E	TURNER AVE	2,215.00	60.00	2,275.00	CE17-14661	DONALD HANSEN
45223318			VACANT LOT	257.50	60.00	317.50	E19-03122	ALBRAE EQUITTES LLC
48713003	4024	E	VINE AVE	253.75	60.00	313.75	E19-03697	RODRIGUEZ DOMINGO & AURELIA
45429115	3915	E	WHITE AVE	515.00	60.00	575.00	E19-00117	CATANO THOMAS JR
46308201	155	S	WILLOW AVE	257.50	60.00	317.50	E19-01964	JACKSON PENNY M
45227304	510	N	YOSEMITE AVE	257.50	60.00	317.50	E18-03156/E19-03264	MCGLOTHIN TIYEONDREA
47 \			TOTAL	48,157.00	2,820.00	50,977.00		

 ω

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 487-130-03 SUFFIX: DEFAULT NUMBER: 20-06055

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,463.13 BY: 41

C487130030000060552000325000024631300000000001

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

RODRIGUEZ DOMINGO & AURELIA

PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

487-130-03 -6

NAME &

PO BOX 3668

ADDRESS

PINEDALE CA 93650

SITUS

4024 E VINE FRESNO

		AULTED INFORMATION					DEFAULTED PROPE	13		TICE OF POWER TO SEL
Α	MOUNT	DATE	DEFAULT NO.	DATE		RECORDED	DOCUMENT N	10.	DATE RECORDED	DOCUMENT NO.
1	,520.94	06/30/21	20-06055	1				,		55
VEAD	LAND	LINDDOVENENTO	VALUATIONS		wo I .	IET VALUE	l TRA	****	REMARK	S į
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIC	ONS I	NET VALUE				•
20-21	9473 PAID					9473	5-057 5-057			3
22-23	PAID						5-057			2
23-24	PAID						5-057			
					TAYES AND	DENALTIES			THE PROPERTY OF THE PROPERTY O	
YEAR	INST.	TAX	PENA	ALTY I	COST	PENALTIES	SUB-TOTAL	%	REDEMPTION PENALTY	/ TOTAL
20-21	вотн	1,373.62	2 13	7.32	10.00		,520.94			
21-22	PAID	1,575.02		7.52	10.00		,520.54			
22-23 23-24	PAID PAID									
23-24	TOTAL	1,373.62	2 13	7.32	10.00	1	,520.94			
		REDEMPTION S	CHEDULE			BEDEMBTION	LEEE	,		The second second
INCL	UDES CREDIT FOR		IN TRUST			REDEMPTION REDEMPTION				
	REDEMPTION	AMOUNT	RED	EMPTION AMOUN	IT		ID ON PREVIOUS INST. I UNPAID BALANCE	ALLMENT PAYM	ENTS	
JUL 2			JAN 25	2,421.92		TOTAL REDEN	MPTION AMOUNT AND			
AUG 2 SEP 2	4 2,318 4 2,339		FEB 25 MAR 25	2,442.52 2,463.13			PREVIOUS INSTALLME CESSARY TO REDEEM	NT PAYMENTS		
	4 2,360	.11	APR 25	2,483.73	3		CORDING RESCISSION	OF NOTICE OF	POWER TO SELL	
DEC Z	4 2,380 4 2,401		JUN 25 25	2,504.34 2,524.94		TOTAL A	MOUNT			
	2,401			2,324.99	<u> </u>			CERTIFICATI	OF REDEMPTION	
	s	RECORD OF INSTALLS TART DATE	REDEMPTION AMOUN	т				CERTIFICATI	OF REDEMITION	
COLL. NO.	DATE	% PRINCIPA	L INTEREST	TC	DTAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY [DESCRIBED ABOVE.
						PAID BY: NA	AME DDRESS			
							TY/STATE			
							Oscar J. C	Garcia, C.P.A		
							Auditor-Co	ontroller/Treas	urer-Tax Collector	
						COLL. NO.	DA	ATE	BYCOPY	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

4024 E. Vine, Fresno, CA

APN: 487-130-03

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 4024 E Vine, Fresno, CA (APN: 487-130-03), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$313.74
FR-Remove Public Nuisance	\$352.32
Fresno City Weed	\$569.00

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

226 E. Whitesbridge, Fresno, CA

APN: 465-186-04

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2022, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR STRUCT DEMOL in the amount of \$999.70. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025 Claimant paid \$2,192.03 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of the charge/special assessment lien specified above, and all penalties, interest, and/or costs associated with this charge on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for this charge/special assessment, as it is null and/or invalid in that it violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

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2020-0050539

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$0.00 \$13.75

Taxes: \$13.
Total: \$24.
FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 13.75. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2000-01 and for nonpayment were duly declared to be in default. DEFAULT # 00-05261

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

12,300

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 MARIN PHILIP G, FINEY STELLA LEE

described as follows:

465-186-04

APN 465-186-04 MORE PARTICULARLY DESCRIBED AS LOTS 7 AND 8 IN BLOCK 1 OF GRAND AVENUE PARK PER PLAT BOOK 1, PAGE 24, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno Colinty 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

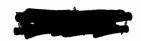
On 4/22/2020, before me, Natalie Nino, deputy County Clerk, personally appeared OSCAR J. GARCIA, CPA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their 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 // Atally Mus







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PAISCA: NUMBER 465-187-01

	I.AND	IMPROV	EMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXAPLE VALUE
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TAX PAYMENT F	DISTRIBUTED AS BELOW	The second second to the secon
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BESNO USP 16 C	0.316.4	1
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Due Date	2020/12/10	Due Date	2021-04-10		
Status	Duc	Status	Disc		
Taxes Due	8 610 44	faxes Due	\$ 6 80 44		
Penalties Due	\$61 ()3	Penalties Due	\$ ()()		
Additional Fees Doe	7.00	Additional fices Doc	\$ (1))		
Total Amount Due	\$ 671.47	Fotal Automot Due	5 610 44		
Parcel Number	465-18(5.6)4	Pauloi Muniber	465-186-24		

Alcoseur = 18178

RECORDING REQUESTED BY:

City of Fresno
Exempt From Fee Per GC Section 27388.1 (a)(1);
Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Bexal

Pages: 4

Fees: CA SB2 Fee: \$38.00 \$0.00 \$0.00

Total: CITY OF FRESNO \$0.00 \$0.00 \$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this14 th	day of <u>February</u>	, 2020
Dated: 2/14/20		By: John Giameth
	-	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 <u>Juli20</u>, before me, <u>Camille R. Luna</u>, <u>Notary Public</u>, personally appeared <u>John Giannetta</u>, 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 Charles

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020



	Str≱	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case ¢	Owner's Name
46108303	112	S	SIERRA VISTA AVE		\$316.80			\$316.80	E19-10002	SA9 PROPERTIES
44504116	2401	E	SIMPSON AVE		\$214.50			\$214.50	CE12-3463	KESWICK INVESTMENT CORPORATION
44505112	2819	E	SIMPSON AVE		\$983.65			\$983.65	CE15-1249	WHEELOCK DONNA M
30311309	317	W	SPRUCE AVE			\$327.80		\$327.80	E18-04419	HENSON FRED
51112606	3598	N	STATE ST		\$423.86			\$423.86	E18-07859	RACKLEY LARRY D JR & GEORGINA A
46528102	28	E	STROTHER AVE		\$453.00	\$200.00		\$653.00	E18-06012	WILLIS JAMES L & LUCY N
44531225	3745	E	TERRACE AVE			\$511.40		\$511.40	E19-10358	CASILLAS JESSICA
47110201	1606	S	THIRD ST		\$474.06			\$474.06	CE17-8749	BABCOCK ANN
45229101	1404	E	THOMAS AVE		\$969.00	\$712.04		\$1,681.04	E19-03368	MORA BALTAZAR
44933411	1536	W	THOMAS AVE		\$258.97			\$258.97	E19-03619	TAMAYO GONZALO
45425110	4747	E	THOMAS AVE		\$608.36			\$608.36	E19-06516	WOOD VERNA M ZUNIGA F. & LORI A ETAL
48020317	4574	E	TOWER AVE			\$326.00		\$326.00	E19-11466	MC CURN ANTHONY & SHARON
48122319S	5147	Е	TOWER AVE		\$294.47			\$294.47	E19-05947	HERNANDEZ EFFRAIN JR
46715307	1123		TULARE ST		54,913.88	\$32,114.34		\$37,028.22	E18-05348	ROSARIO MATA MORA TRUSTEE
47125304		T	VACANT LOT		\$367.20		\$837.00	\$1,204.20	E18-00213	KEN TOUY
47126508		Т	VACANT LOT		\$328.06		\$922.64	\$1,250.70	E19-02495	HEAFEY STEPHEN HEAFEY DEREK ET AL
46125415			VACANT LOT			\$1,017.94		\$1,017.94	E19-03251	RAMIREZ RUBEN & SONIA
46713417		1	VACANTIOT		\$304.10		\$710.25	\$1,014.35	E19-07936	LYRA INVESTMENTS LLC
45021320	950	N	VAGEDES AVE			\$296.90		\$296.90	E19-04701	EQUITY TRUST COMPANY CUSTODIAN
47806608	2170	S	WELLER ST		\$378,00	\$523.74		\$901.74	E18-07417	NATHANIEL WASHINGTON
46518107	43	E	WHITES BRIDGE AVE		\$307.78		\$665.33	\$ 973.11	E18-03617/E19-06869	CLARK ULYSSEIS % L JOHNSON
46518604	226	Ε	WHITES BRIDGE AVE			\$999.71		\$999.71	E19-06260	MARIN PHILIP G FINEY STELLA LEE
48118117S	2159	S	WINERY AVE		\$250.00			\$250.00	E19-06812	POWELL DANA
45118317	1331	N	WISHON AVE		\$626.00	\$1,519.46		\$2,145.46	E19-08366	COLLINS JOSEPH P & BETTY A
47123422	1841	S	WOODROW AVE		\$259.96			\$259.96	E19-05287	RODRIGUEZ DOLORES
42428502	4580	N	WOODSON AVE		\$633.48			\$633.48	E19-02347	STEPANYAN ANAIT
46419214	1006	W	WOODWARD AVE		\$327.80		\$649,00	\$976.80	E19-08801	LOREDO ELIZABETH LEANN
105			TOTAL	\$0.00	\$65,966.53	\$110,771.83	\$13,011.08	\$189,749.44		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 465-186-04 SUFFIX: DEFAULT NUMBER: 20-05445

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,192.03 BY: 41

C46518604000005445200032500002192030000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

MARIN PHILIP G ORIGINAL FINEY STELLA LEE ASSESSEE PO BOX 3668 NAME & PINEDALE CA 93650 ADDRESS

FCAC-344 (10/16/)

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

CURRENT TAXES NOT INCLUDED

465-186-04 -4

PO BOX 3668 NAME &

PINEDALE CA 93650 ADDRESS

SITUS WHITESBRIDGE FRESNO 226 \mathbf{E} RESCISSION OF NOTICE OF POWER TO SELL NOTICE OF POWER TO SELL TAX - DEFAULTED PROPERTY TAX - DEFAULTED INFORMATION DATE RECORDED DOCUMENT NO. AMOUNT DEFAULT NO. DATE RECORDED DOCUMENT NO. DATE 1,352.94 06/30/21 20-05445 REMARKS **VALUATIONS** PERSONAL PROPERTY **EXEMPTIONS** NET VALUE TRA YEAR LAND IMPROVEMENTS 5-224 20-21 11567 11567 5-224 21-22 PAID 22-23 PAID 5 - 4985-498 23-24 PAID TAXES AND PENALTIES TOTAL REDEMPTION PENALTY YEAR INST. TAX PENALTY COST SUB-TOTAL % 20-21 BOTH 1,220.88 122.06 10.00 1,352.94 21-22 PAID 22-23 PAID 23-24 PAID TOTAL 122.06 10.00 1,352.94 1,220.88 REDEMPTION SCHEDULE REDEMPTION FEE INCLUDES CREDIT FOR IN TRUST REDEMPTION AMOUNT INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS REDEMPTION AMOUNT REDEMPTION AMOUNT INTEREST ON UNPAID BALANCE TOTAL REDEMPTION AMOUNT AND INTEREST JUL 24 2,045.52 JAN 25 2,155.40 CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS AUG FEB 24 2,063.84 25 2,173.72 AMOUNT NECESSARY TO REDEEM SEP MAR 25 2,192.03 24 2,082.15 FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL OCT APR 25 2,210.34 24 2,100.46 NOV MAY 2,118.78 25 24 2,228.66 DEC JUN TOTAL AMOUNT 2,246.97 24 2,137.09 RECORD OF INSTALLMENT PAYMENTS CERTIFICATE OF REDEMPTION REDEMPTION AMOUNT START DATE TOTAL COLL, NO. DATE PRINCIPAL INTEREST I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF \$ WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE. PAID BY: NAME **ADDRESS** CITY/STATE Oscar J. Garcia, C.P.A. Auditor-Controller/Treasurer-Tax Collector COPY DATE COLL. NO.

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 226 E. Whitesbridge, Fresno, CA

APN: 465-186-04

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 226 E. Whitesbridge, Fresno, CA (APN: 465-186-04), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Structure Demolition

\$999.70

The assessed costs for the structure demolition were services provided to the previous property owner who lost the property at the tax sale. The Notice of Special Assessment upon which this portion of the Tax bill is based, was recorded on February 14, 2020 and is attached. Of note, the special assessment authorizing the Structure Demolition billing is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessment, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement

and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

30 E. Amador, Fresno, CA

APN: 465-191-03

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$2,107.64, and a charge for FR CITATION/PENALTY in the amount of \$310.00. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on November 8, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on November 8, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$4,598.64 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, are extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.¹ It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$12.08 referenced by "ACT 04/22/20 30 E. Amador FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050569

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

CA SBZ Fee:

\$0.00

laxes: Total: FRESNO COUNTY TAX COLL

\$23.10

Doc. Trans. Tax computed on full value of property conveyed 12.10.

Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2008-09 and for nonpayment were duly declared to be in default, DEFAULT # 08-07998

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannislan; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,600

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 COX RONALD V, WATLEY KAY L COX ET AL described as follows:

465-191-03

APN 465-191-03 MORE PARTICULARLY DESCRIBED AS LOTS SEVEN (7) AND EIGHT(8) IN BLOCK FOUR (4) OF GRAND AVENUE PARK ACCORDING TO THE MAP THEREOF RECORDED AUGUST 13, 1887, IN PLAT BOOK 1 AT PAGE 24, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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.

Stalle M

Cionatura







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARICEL NUMBER 365.191.03

LAND	LAND IMPROVEMENTS MOBILE HOME PERSONAL PROP EXEMPTION NETTAXABLE VALUE											
\$11,571.00	\$ (i)	5 00	\$ (0)	\$ 00	5 11 571 00							
TAX ABEA (IBS-23.1 PEST CONTROL VALUE \$ 30												

ASSESSED TO BLANK PURSUANT TO CA GC6254.21

LOCATION 30 F. AMADOR, FRESNO

TAX PAYMENT IS D	ISTRIBUTED AS BELOW	***************************************
TAXING AGENCIES / VOTER APPROVED BONDS / SP	<mark>ECIAL ASSESSMENTS</mark> (VALUE BASE NATE / SO)	s _t Amorra
FR COUNTYWIDE TAX	1.00(80	0 5115
ERES PES ON ERRIDE	1 03/24/3	X 5.5
FRESNO USD 10 9	1 01653	8 8 1 4
FRESNO USD 10 (*	1 00568	4 5
RESNO USD IZA REF	1 (340)09	0 81
FRESNO USD 12B RLT	1 00813	4 8 0
STATE CCC 12 REFT	1 00194	4 5
RESNO USD 10 E	01150	
RESNO USD 15 REE	1 00399	1
FRESNO USD 16 A	1 00593	1
RESNO USD 10 F	0.0338	
RESNO USD 99C	01434	1
RESNO USO 02A	02155	
FRESNO (ISO 04B	01861	1
RESIDENCE OF THE PROPERTY OF T	01924	
RESNO USD to REF	1 (805.21	
RESNO USD 10, 117	1 00410	1 '
RESNO USD 10 D	1 00735	
TELSNO USD 16 B	FQC(R)	
RESNO USD OLG	00069	ş
RESNO USD 16 C	(14) (64)	1 "
RESNO USD 20 A	02500	1
STATE CCC IS REFL	00427	1
STATE CCC 16 A	00,00	- [
STATE CCC 17 REFE	00900	
STATE CCC 10 S 18A	00275	
STATE CCC 16 B	01570	1
BM v TVV WA	1.27197	
an CB A Fe COS NALL		1
MET ILOOD ASSMIT	6	8.11
RESIMOSO & MECTR	/3	
ERION OF BURGERS		
	FOTALIAN	\$2,576

tsi Installi	ment	-
Due Date	2020-12-10	
Status	Duc	
Taxes Due	\$ 138836	
Pénalties Due	2358.85	
Additional Fees Due	2 ()(1	
Fotal Amount Due	\$ 1417 18	
Parcel Number	465-191-03	

2nd Instail	ment
Due Date	3024-04-10
Status	Fac
Taxes Due	\$1,758.36
Penallies Due	S (9)
Additional Fees Due	S (11)
Total Amount Due	of, 887, 1-2
Parcel Number	465-191-93

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1): Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0135016

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles: 1

Pages: 4

Fees: CA SB2 Fee: Taxes:

ด คด

Total

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 6th and 7th day of November, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 8 th day of Novemb	er , 2019 .
Dated: 11/8/19	By Jh Granuth
	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, William E. Ryner, Notary Public, personally appeared John Giannetta, 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(e) 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

WILLIAM E. MYNER COMM. #2166349 Notary Public - California Freeno Count



ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

	(Public Hearing conducted on November 6 nd 7, 2019)									
APN #		Dir		6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Cases	Owner's Name
45405218	1102	N	11TH ST		\$350.46		5588.70	\$939.16	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
42710309	2034	Ε	ACACIA AVE		5329.00			\$329.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
44329307	2445	N	ADOLINE AVE			\$450.78		\$450.78	E19-03333	GENTRY PATRICIA ANN
46519103	30	£	AMADOR ST		\$2,107.65			52,107.65	E19-05920	COX RONALD V WATLEY KAY I, COX ET AL
46518409	47	E	AMADOR ST		\$503.16		\$593.77	\$1,096.93	E19-05269	BROWN ELVIN
43016121	4561	N	ARCHIE AVE		\$158.60		5503.63	\$662.23	E18-02492/E19-04296	RAMIREZ DANIEL TRUSTEE % R GEORGESON
42825316	2745	Ξ	AUSTIN WAY		\$2,946.26	\$3,786.00		\$6,732.26	E19-05309	AVITIA GASPAR
46715504	1129		BST		5321.62		\$748.80	\$1,070.42	E19-05391	MARTINEZ HERMENEGILDO
47823125	2360	S	BANNEKER AVE		\$251.95			5251.95	E19-02187	ARNOLD FREDERICK A
47930104	2755	S	BARDELL ST			\$987.35		598 7.35	E19-05837	SMITH IDELL TRUSTEE
31623071	5710	E	BELGRAVIA AVE			\$398.04		\$398.04	E19-05174	CORRAL RUDY H & THERESA B
45909109	2636	Ε	BELMONT AVE		\$3,328.00	\$52,147.42	***************************************	555,475.42	E19-01470	BUDD KENNETH B JR
44932107	963	N	BENGSTON AVE		\$249.92			5249.92	E19-03608	RUBALCABA BENJAMIN SR & MARICELA
44203013	2654	Ν	BRAWLEY AVE		\$607,20	\$302.47		\$909.67	CE13-2042	ADAMS VALERIE
43336601	3992	N	BRIARWOOD AVE			\$705.00	\$419.20	\$1,124.20	CE17-2242	SINGH DALVIR
47028514	4085	E	BUTLER AVE			\$326.00		\$326.00	E19-01893	GARCIA RAY & DEBBIE
45915201	385	N	CALAVERAS ST	1	5754.38			\$754.38	E19-05707	A&A HOLDINGS & INVESTMENTS LLC
45106310	1547	N	CALAVERAS ST			\$574.72		\$574.72	E19-08948	ZUPKO KRYSSE
46839050	222, 224, 226	5	CALLISCH ST		\$1,364.00			\$1,364.00	E18-05050/01032/E19-04771	RESERVE APARTMENT HOMES FRESNO LLC
44610116	2117	Ε	CAMBRIDGE AVE		5306.68			\$308.68	CE06-90004591	PEARSON STEVEN DE WAYNE PEARSON STEVEN DE WAYNE
43808142	3708	N	CEDAR AVE		5223.00			\$223.00	E19-06316	HOUSING & SUPPORTIVE SERVICES OF FRESNO
47124117	4760	E	CETTI AVE		\$200.00			\$200.00	E19-01627	JAMES CATATEA Y
46830306	1731	S	CHERRY AVE		54,947.00	522,865.68		\$ 27,812.68	CE13-7052	TRUONG NGOCMAI H
47815417	2240	S	CHERRY AVE		\$ 295.10			\$295.10	E19-02531	GARCIA ROBERT
45917126	378	N	CLARK ST				\$859.35	\$859.35	E19-05462	FERNANDEZ FEUCIANO & PAULA
45403110	3495	Ε	CLAY AVE			\$329.00		\$329.00	E19-05201	ESPINOZA JOSE ALFREDO
44334329	1453	E	CLINTON AVE		\$355.00			\$355.00	E19-01800	RECCHIO FRANK A SR & VERA TRUSTEES
44241103	3235	W	CLINTON AVE		\$358.00			\$358.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE			\$320.00		\$320.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J TRUSTEE
44504312	2435	E	CORNELL AVE			\$712.76		\$712.76	E19-09004	WATSON KRISTI
43525408	1410	Ε	CORTLAND AVE		\$351.00			\$351.00	E19-03085	KHOJOYAN ELIZABETH KHOJOYAN ANAHIT ETAL
44931203	965	N	CRYSTAL AVE		\$261.62			5261.62	E19-03397	SANCHEZ SEAN
32825205	1748	£	DOROTHY AVE		\$423.00			\$423.00	E18-06887	GARZON JULIETA / CONTRERAS DAVID
45821212	127	W	DUNN AVE	\$467.13	\$263.00			5730.13	E18-05128	PERU CORRINA % A ROMO
45227116	624	N	ECHO AVE		\$582,20	\$152.25		5734.45	E18-07177	WOOSLEY CHARLES
45219113	712	N	ECHO AVE		\$557.48			\$557.48	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45925209	231	N	EFFIE ST		\$240.00			\$240.00	E19-04179	REDS FAMILY LIMITED PARTNERSHIP
45129632	1206	N	EFFIE ST			5663.40		<u> </u>	E19-05057	HARBHAJAN SIDHU AND KULWANT KAUR
45212202	1033	ε	ELIZABETH ST		\$339.40			\$339.40	E19-01145	NRZ REO VI-B LLC % FAY SERVICING LLC



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0135015

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titlem: 1

Pages: 2

Fees: CA SB2 Fee: Taxes;

\$23.00 \$0.00 \$0.00

Total: CITY OF FRESHO 60.00 523.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 6th and 7th day of November 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this	3 th day of <u>l</u>	November	, <u>2019 </u> .
Dated: 11/8/	119	By: AV	In Drawell
71	CONTRACTOR CONTRACTOR	Jo	hn Giannetta, Housing Program Supervisor DDE ENFORCEMENT DIVISION

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) \$5

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

WILLIAM E. RYMER
COMM. #2166349 #
Notary Public - California
Fresno County
My Comm. Expires Oct. 1, 2020 P





CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on November 6 and 7, 2019)

						Total		er 6 ana 7, 2019)	
		Dir		6475- Citations/ Penalties	Releases	Penalties Amount Unpaid	Case#	Owner's Name	
45405218			11TH ST	\$261.25	\$60.00	\$321.25	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL	
45022111	929		ADOLINE AVE	\$257.50	\$60.00			OWENS LYNN DEE	
46519103	30	Ε	AMADOR ST	\$250.00	\$60.00	\$310.00	E19-05920	COX RONALD V WATLEY KAY L COX ET AL	
46518409	47	E	AMADOR ST	\$261.25	\$60.00	\$321.25	E19-05269	BROWN ELVIN	
46715504	1129		B ST	\$261.25	\$60.00	\$321.25	E19-05391	MARTINEZ HERMENEGILDO	
31623071	5710	Ε	BELGRAVIA AVE	\$767.04	\$60.00	\$827.04	E19-06174	CORRAL RUDY H & THERESA B	
31249228	4056	W	BROWN AVE	\$261.25	\$60.00	\$321.25	E19-03892	RARANG MARK	
47124117	4760	Ε	CETTI AVE	\$253.75	\$60.00	\$313.75	E19-01627	JAMES CATATEA Y	
47132207	2036	S	DEARING AVE	\$7,457.50	\$60.00	\$7,517.50	E19-00596	RODRIGUEZ HELEN RODRIGUEZ STEVEN JOSEPH & IRA LANE	
47118207	1840	S	FIFTH ST	\$515.00	\$60.00	\$575.00	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO	
48118130S	4825	Ε	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVLAN A	
45919201	3004	Е	GRANT AVE	\$253 <i>.</i> 75	\$60.00	\$313.75	E19-06308	RODRIGUEZ LUIS DIEGO LLANO	
47118510	1915	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-05582	SANDOVAL JESS R & HOPE R	
47125207	1960	S	HAZELWOOD BLVD	\$253 <i>.7</i> 5	\$60.00	\$313.75	E19-01445	PEREZ PATRICIA	
46111105	3443	E	KERCKHOFF AVE	\$776.25	\$60.00	\$836.25	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS	
31075744	3450	N	LEANNA AVE	\$765.00	\$60.00			DUNNING SHERRY	
40222067	780	Е	NEES AVE	\$261.25	\$60.00			SEQUOIA-FRESNO JOINT VENTURE % T NAKATA	
47112112	3737	E	ORLEANS AVE	\$261.25	\$60.00	\$321.25	E18-07222	PORRAS LUPE DAVILA MAYORGA GLORIA M	
47808224		S	POPPY AVE	\$261.25	\$60.00	\$321.25	E19-05672	PALMER ROSE MARTIN GEORGE H	
44721215	2320	N	PRICE AVE	\$1,015.00	\$60.00	\$1,075.00	E19-00256	6 MC ELHANEY LAWRENCE L	
49605515	5856		RAMONA WAY	\$261.25	\$60.00	\$321.25	E19-05305	THOMAS TERRY S & TANYA M	
46412128	220	W	SAN JOAQUIN ST	\$9,321.50	\$60.00	\$9,381.50	E18-04102	AGUILAR FLORENCIA RAMIREZ	
44204002		l	SHIELDS AVE	\$565.00	\$60.00			SUNNYSIDE DEVELOPMENT PARTNERS LLC	
30311309	317	W	SPRUCE AVE	\$11,450.00	\$60.00			HENSON FRED	
45130419	1220	N	THESTA ST	\$265.00	\$60.00	\$325.00	E19-03124	ALBRAE EQUITIES LLC	
46521606	1136	S	TRINITY ST	\$261.25	\$60.00	\$321.25	E19-03542	MACK PAMELA ELAINE	
45921235			VACANT LOT	\$265.00	\$60.00	\$325.00	E19-03205	TORRES PAUL V	
46518208	153	Е	WHITES BRIDGE AVE	\$261.25	\$60.00	\$321.25	E19-04890	TRAMMEL EGENGIA TRUSTEE	
28			Total	\$38,331.04	\$1,680.00	\$40,011.04			



FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

DEFAULT NUMBER: 20-05446 APN: 465-191-03 SUFFIX:

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: BY: 41 4,598.64

C465191030000054462000325000045986400000000007

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482 RIGINAL COX RONALD V

ORIGINAL

WATLEY KAY L COX ET AL

ASSESSEE PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

465-191-03 -1

NAME & PO BOX 3668
ADDRESS PINEDALE CA 93650

SITUS

30 E AMADOR FRESNO

2,844.36											MADOR FRESNO	E A	30 E	SITUS
Valuations	R TO SELL	OF POWER TO	RESCISSION OF NOTICE	RTY	DEFAULTED PROPE	O SELL TAX - I	CE OF POWER	NOTI			ULTED INFORMATION	DEFA	TAX – D	100
Year	ENT NO.	DOCUMENT N	DATE RECORDED	ю.	RECORDED DOCUMENT NO.			DATE	AMOUNT DATE DEFAULT NO. DA					
Year									2,844.36 06/30/21 20-05446				2	
20-21	7/11/		REMARKS			- Walled West					1	1		
21-22					TRA	ET VALUE	ONS I	EXEMPTIO	ONAL PROPERTY	PERS	IMPROVEMENTS		LAND	YEAR
YEAR					5-224 5-224	11571							PAID PAID	21-22 22-23
YEAR						DENALTIES	TAVES AND						77740	
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THOMAS V. MILES

ATTORNEY AT LAW 5607 N. Fruit Ave. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

30 E. Amador, Fresno, CA

APN: 465-191-03

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 30 E. Amador, Fresno, CA (APN: 465-191-03), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$310.00 FR-Remove Public Nuisance \$2,107.64

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on November 8, 2019, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very	truly	yours,	

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

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ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917417

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COUNTY OF FRESNO
FRESNO, CALIFORNIA

Date Apr/10/2025

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Order Of

\$12.08**

****TWELVE AND 8/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

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Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL..COM

TELEPHONE (559) 24 -7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

43 E. Whitesbridge, Fresno, CA

APN: 465-181-07

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$307.78, a charge for FRESNO CITY WEED in the amount of \$665.32, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$2,653.48 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050557

FRESNO County Recorder Paul Bictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee: Taxes: \$11.00

Total: EPESNO COUNTY TOX COLLECT

\$25.85

Doc. Trans. Tax computed on full value of property conveyed 14.85. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2006-07 and for nonpayment were duly declared to be in default. DEFAULT # 06-10037

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

13,300

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 CLARK ULYSSEIS, CLARK ALVIN ETAL described as follows:

465-181-07

APN 465-181-07 MORE PARTICULARLY DESCRIBED AS LOTS 27 AND 28 IN BLOCK 102 OF FAIRMONT ACCORDING TO THE MAP THEREOF RECORDED APRIL 11, 1911 IN BOOK 6 PAGE 29 OF RECORDS OF SURVEYS, IN THE OFFICE OF THE FRESNO COUNTY RECORDER IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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 Matalie Min







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

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Parcel Number	465-181-07	Parcel Number	465-181-07	

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

BIII MILTURAL MANG PURUP 1779 HAYO LITAN PUNTUR PAPERUT 1470 HAYO 1881 III 2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 4

Fage

\$38.00

SB2 Fee: Taxes:

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14th day of February lohn Giannetta, Housing Program Supervisor ODE ENFORCEMENT DIVISION

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

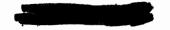
, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), 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 CL

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24,



		7		(170		5000				
				6476- Public	5868-	6892- Secured				
APN #	Str#	Dir	Property Address	Nuisance	Public	Property/De	6970-Weed	Total Amt	Caser	Owner's Name
72			Troperty mades	Enforcem	Nuisance	mo/Title	Abatement	Unpaid	Casey	OMIGE & MARIE
				ent	Contr Cost	Search				
46108303	112	S	SIERRA VISTA AVE		\$316.80	,		\$316.80	E19-10002	SA9 PROPERTIES
44504116	2401	E	SIMPSON AVE		\$214.50			\$214.50	CE12-3463	KESWICK INVESTMENT CORPORATION
44505112	2819	E	SIMPSON AVE		\$983.65			\$983.65	CE15-1249	WHEELOCK DONNA M
30311309	317	W	SPRUCE AVE			\$327.80		5327.80	E18-04419	HENSON FRED
51112606	3598	N	STATE ST		\$423.86			\$423.86	E18-07859	RACKLEY LARRY D JR & GEORGINA A
46528102	28	E	STROTHER AVE		\$453.00	\$200.00		\$653.00	E18-06012	WILLIS JAMES L & LUCY N
44531225	3745	E	TERRACE AVE			\$511.40		\$511.40	E19-10358	CASILLAS JESSICA
47110201	1606	S	THIRD ST		\$474.06			\$474.06	CE17-8749	BABCOCK ANN
45229101	1404	E	THOMAS AVE		\$969.00	\$712.04		\$1,681.04	E19-03368	MORA BALTAZAR
44933411	1536	W	THOMAS AVE		\$258.97			\$258.97	E19-03619	TAMAYO GONZALO
45425110	4747	E	THOMAS AVE		\$608.36			\$608.36	E19-06516	WOOD VERNA M ZUNIGA F & LORI A ETAL
48020317	4574	E	TOWER AVE			\$326.00		\$326.00	E19-11466	MC CURN ANTHONY & SHARON
481223195	5147	E	TOWER AVE		\$294.47			\$294.47	E19-05947	HERNANDEZ EFFRAIN JR
46715307	1123	1	TULARE ST		\$4,913.88	\$32,114.34		\$37,028.22	E18-05348	ROSARIO MATA MORA TRUSTEE
47125304		T	VACANT LOT		\$367.20		\$837.00	\$1,204.20	E18-00213	KEN TOUY
47126508		T	VACANT LOT		\$328.06		\$922.64	\$1,250.70	E19-02495	HEAFEY STEPHEN HEAFEY DEREK ET AL
46125415		\top	VACANT LOT			\$1,017.94		\$1,017.94	E19-03251	RAMIREZ RUBEN & SONIA
46713417		\top	VACANTIOT		\$304.10		\$710.25	\$1,014.35	E19-07936	LYRA INVESTMENTS LLC
45021320	950	N	VAGEDES AVE			\$296.90		\$296.90	E19-04701	EQUITY TRUST COMPANY CUSTODIAN
47806608	2170	S	WELLER ST		\$378.00	\$523.74		\$901.74	E18-07417	NATHANIEL WASHINGTON
46518107	43	E	WHITES BRIDGE AVE		\$307.78		\$665.33	\$973.11	E18-03617/E19-06869	CLARK ULYSSEIS % L JOHNSON
46518604	226	E	WHITES BRIDGE AVE			\$999.71		\$999.71	E19-06260	MARIN PHILIP G FINEY STELLA LEE
48118117S	2159	S	WINERY AVE		\$250.00			\$250.00	E19-06812	POWELL DANA
45118317	1331	N	WISHON AVE		\$ 626.00	\$1,519.46		\$2,145.46	E19-08366	COLLINS JOSEPH P & BETTY A
47123422	1841	S	WOODROW AVE		\$259.96			\$259.96	E19-05287	RODRIGUEZ DOLORES
42428502	4580	N	WOODSON AVE		\$633.48			\$633.48	E19-02347	STEPANYAN ANAIT
46419214	1006	W	WOODWARD AVE		\$327.80		\$649,00	\$976.80	E19-08801	LOREDO ELIZABETH LEANN
105			TOTAL	\$0.00	\$65,966.53	\$110,771.83	\$13,011.08	\$189,749.44		

1

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

20-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 3

Fees: CA SB2 Fee:

\$30.00

\$6.00 \$6.00

ÔF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Da	ated this14 th day ofFebruary, <u>2020</u>
a	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION
	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
co	ATE OF CALIFORNIA) ss UNTY OF FRESNO)
oas	before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on is of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledge to the the company of the same in high sufficient authorized conscipulity, and that by high sufficient respectively.

the d 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

CAMILLE R. LUNA COMM. #2169328 lotary Public - California Fresno County Comm. Expires Oct. 24



APN#	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case #	Owner's Name
46713513	1325		MONTEREY ST	\$257.50	\$60.00	\$317.50	E19-06524	TRUONG NGOCMAI H
45202103	326	E	OLIVE AVE	\$253.75	\$60.00	\$313.75	E19-09189	SANCHEZ LENARD J & GLORIA A
46518205	140	E	ONEIL AVE	\$261.25	\$60.00	\$321.25	E19-04719	WHITE CURTIS F WHITE JOYFUL
47819106	2326		POPPY AVE	\$261.25	\$60.00	\$321.25	E19-07398	RIVERA WILLIAM & MARGARET
41019229	3038	Ε	SAMPLE AVE	\$268.75	\$60.00	\$328.75	E19-04570/E19-11125	EVANS MINNIE
45528608S	1324	N	SANDAU AVE	\$772.50	\$60.00	\$832.50	E19-08354	HER NING PIA & MEE VANG
42707245	3384	Е	SIERRA MADRE AVE	\$522.50	\$60.00	\$582.50	E19-07862	CV PROPERTIES LLC
46108303	112	S	STERRA VISTA AVE	\$253.75	\$60.00	\$313.75	E19-10002	SA9 PROPERTIES
44933411	1536	W	THOMAS AVE	\$253.75	\$60.00	\$313.75	E19-03619	TAMAYO GONZALO
45425110	4747	Ε	THOMAS AVE	\$261.25	\$60.00	\$321.25	E19-06516	WOOD VERNA M ZUNIGA F & LORI A ETAL
47126508			VACANT LOT	\$257.50	\$60.00	\$317.50	E19-02495	HEAFEY STEPHEN HEAFEY DEREK ET AL
46713611			VACANT LOT	\$257.50	\$60.00	\$317.50	E19-07929	BILLINGS GARNET L & V FERN TR%S BURDICK
46713417			VACANT LOT	\$257.50	\$60.00	\$317.50	E19-07936	LYRA INVESTMENTS LLC
46518107	43	Ε	WHITES BRIDGE AVE	\$261.25	\$60.00	\$321.25	E18-03617/E19-06869	CLARK ULYSSEIS % L JOHNSON
46419214	1006	W	WOODWARD AVE	\$257.50	\$60.00	\$317.50	E19-08801	LOREDO ELIZABETH LEANN
51			TOTAL	\$36,201.49	\$3,060.00	\$39,261.49		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 465-181-07 SUFFIX: DEFAULT NUMBER: 20-05440

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,653.48 BY: 41

C46518107000005440200032500002653480000000005

PARCEL NO.

465-181-07 -2

P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482
RIGINAL CLARK ULYSSEIS

ORIGINAL CL.
ASSESSEE NAME & PO

CLARK OLISSEIS CLARK ALVIN ETAL PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D PO BOX 3668

NAME & PO B ADDRESS PINE

PINEDALE CA 93650

SITUS

ADDRESS

43 E WHITESBRIDGE FRESNO

SITUS	43 E	WHITESBRIDGE F	RESNO							
	TAX – DE	FAULTED INFORMATION		NOTIC	CE OF POWER 1	O SELL TAX -	- DEFAULTED PROPE	RTY	RESCISSION OF NOT	ICE OF POWER TO SELL
A	MOUNT	DATE	DEFAULT NO.	DATE	F	RECORDED	DOCUMENT N	10.	DATE RECORDED	DOCUMENT NO.
1	,638.90	06/30/21	20-05440							
			VALUATIONS						REMARKS	
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION	NS N	ET VALUE	TRA			
20-21 21-22 22-23 23-24	884 PAID PAID PAID	1				8841	5-224 5-224 5-224 5-224			
					TAXES AND	PENALTIES			Associate alternative for Production and the Control of the Contro	
YEAR	INST.	TAX	PENA	ALTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,480.86	5 14	8.04	10.00]	.,638.90			
	TOTAL	1,480.86	5 14	8.04	10.00		.,638.90			
REDEMPTION SCHEDULE						REDEMPTIO	N FEE			
JUL 2 AUG 2 SEP 2 OCT 2 NOV 2	REDEMPTION AMOUNT REDEMPTION AMOUNT				REDEMPTIO INTEREST PAINTEREST OF TOTAL REDECTED TOTAL AMOUNT NE	N AMOUNT AID ON PREVIOUS INST. N UNPAID BALANCE EMPTION AMOUNT AND PREVIOUS INSTALLME CESSARY TO REDEEM CORDING RESCISSION	INTEREST NT PAYMENTS			
		RECORD OF INSTALL						CERTIFICATI	E OF REDEMPTION	
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUN L INTEREST		TAL		EBY CERTIFY THAT I THE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY DI	ESCRIBED ABOVE.
						PAID BY: N A C	DDRESS ITY/STATE Oscar J. G	Sarcia, C.P.A.		
						COLL NO		ntroller/Treas .TE	urer-Tax Collector BY COPY	
						COLL. NO.			D1	
CAC-344 (10/16/)	1						Cl	UKKENI IAX	(ES NOT INCLUDED	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

43 E. Whitesbridge, Fresno, CA

APN: 465-181-07

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 43 E. Whitesbridge, Fresno, CA (APN: 465-181-07), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$321.24
FR-Remove Public Nuisance	\$307.78
Fresno City Weed	\$665.32

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on February 14, 2020 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO. CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 153 E. Whitesbridge, Fresno, CA

APN: 465-182-08

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$1,610.40, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on November 8, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on November 8, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$3,727.50 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

調削 めいこ はんごとだ とんりじ アントラナリア おいまがり けんかり アヤン あちょうがツ 離川 川

2020-0050538

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1 \$11.60

Feem: CA SB2 Fee: Taxes: Total:

\$6.00

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 11,00. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 1999-2000 and for nonpayment were duly declared to be in default. DEFAULT # 99-04894

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

9,600

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 TRAMMEL EGENGIA TRUSTEE described as follows:

465-182-08

APN 465-182-08 MORE PARTICULARLY DESCRIBED AS THE EAST 4 FEET OF LOT 26 ALL OF LOT 27 AND THE WEST 8 FEET 3 INCHES OF LOT 28,IN BLOCK 101, OF FAIRMONT ADDITION IN THE CITY OF FRESNO, PLAT THEREOF RECORDED IN THE OFFICE OF THE FRESNO COUNTY RECORDER OF IN BOOK 6, PAGE 29 OF RECORD OF SURVEYS IN THE CITY OF FRESNO

Executed on

4/22/2020

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 4/22/2020, 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 Matalle May





Auditor-Controller Treasurer-Tax Collector



Property Fax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

9,66MMM 11.0164¹¹ 204721.26L

LAND	307.00 \$ 00		MOBILE HOME	PERSONAL PROP	EXEMPTION:	NET TAXABLE VALUE		
6.387.00			\$ (4)	S (i)	S 56	\$ 6,397 (0		
TAXA	ARFA [·····	EST CONTROL VALUE		\$ 30		
	ASSESSED I	(O						
	RSHAVETO					LOCATION		
					likai	WIND SPRING FRIEND		

	S DISTRIBUTED AS BELOW		
TAXING AGENCIES / VOTER APPROVED BONDS / S	SPECIAL ASSESSMELLS VALUE BASE I	14.75.7540C	ADOUR
FR COUNTYWID: YAX		: 0000000	\$650
FRESTEN ONERRIED	1	63/438	\$ 10
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RESNO USD DA REF		010090	8.0
RESMO USD IZB REE		0.08133	× 4
STATE CCC 12 REFI		001944	\$ 1
FRESNO USD 10 F		01.506	5 7
RUSNO USD 15 REI		0013993	ς
RESHO USD 16 A	:	6613930	ς.
RESNO USD 10 F		003388	5.3
RESNO USD 99C	1	014246	5.3
-RESNO USD 07A		0.21338	N. J.
RESNO (48D) (44B)		013613	5 1
RESNO USDOD		619740	5. (
RU-SNO USD 10 REF		006214	ş. :
RESNO USD 10, 11A		004103	S (
RESNO USD 101)		(iii)733c	ς
-RESNO USD 16 B		(10.293)	4.
RESNO USD 01 G		000694	5 (
FRESNO USD 16 C		(94)64]	520
RESNO USD 20 A	1	023000	5
STATE CCC 15 REFE		00427.	\$
STATE CCC 16 A		(0.6000)	· .
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R CHAHON PENALE	5		\$301.
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RES MOSQ & VECTR	fs.		514
R-R) MOVE PUB NUS			\$1.610.
100 may 100 ma		OTAL TAN	220 - 22

2nd Installment					
Due finte	3024-04-10				
Status	Das.				
faxes bus	8134297				
Pocarties Duc	N (10)				
Additional Fees Due	5 (8)				
Fotal Amount this	\$1,543.97				
Parcel Kontret	455.182.08				

carrend charges end = $291\frac{25}{68}$

RECORDING REQUESTED BY:

City of Fresno

Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: 559 488-1078

2019-0135016

FRESMO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titlea: 1

Pages: 4

Fees: CA SB2 Fee: Taxes:

130 BB

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations. Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 6th and 7th day of November, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 8 th day of November	, 2019
Dated:	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION
	ertificate verifies only the identity of the individual who signed the and not the truthfulness, accuracy, or validity of that document
STATE OF CALIFORNIA) COUNTY OF FRESNO)	

, before me, William E. Ryner, Notary Public, personally appeared John Giannetta, 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.

Will Elyn

Signature

COMM. #2166349 Freeno Count



APN#	Str≆	Dir	Property Address	6476- Public Nuisance Enforcem ent	- 6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
44505112	2819	Ξ	SIMPSON AVE			\$3,540.14		\$3,540.14	Œ15-1249	WHEELOCK DONNA M
30311309	317	W	SPRUCE AVE		\$954.00	\$1,021.00		\$1,975.00	E18-04419	HENSON FRED
46528102	28	E	STROTHER AVE		\$809.00			\$809.00	E18-06012	WILLIS JAMES L & LUCY N
44328407	535	W	TERRANCE AVE		\$745.00			\$745.00	E19-08194	SERGIO MENDOZA
45215621	922	N	THESTA ST		\$910.00			\$910.00	E19-01780	RAKHWINDER SINGH & SANDEEP KAUR
45130419	1220	N	THESTA ST				\$810.88	\$810.88	E19-03124	ALBRAE EQUITIES LLC
47110201	1606	5	THIRD ST			\$617.35		\$617.35	CE17-8749	BABCOCK ANN
45229101	1404	E	THOMAS AVE			\$362.47		\$362.47	E19-03368	MORA BALTAZAR
46521606	1136	S	TRINITY ST		\$ 523.76		\$533.89	\$1,057.65	E19-03542	MACK PAMELA ELAINE
46715307	1123		TULARE ST		\$4,435.04	\$5,482.41		\$9,917.45	E18-05348	ROSARIO MATA MORA TRUSTEE
45429204	4014	E	TURNER AVE		\$382.40	5882.70		\$1,265.10	CE17-14561	DONALD HANSEN
45935216	148, 150	N	U ST		\$1,456.00			\$1,456.00	E19-00949/E19-01102	KWONG SAMSON
44419236	728	W	UNIVERSITY AVE		\$438.82			\$438.82	E18-07722	VALENCIA RAFAELA
45921235			VACANT LOT		\$293.02		5411.73	\$704.75	E19-03205	TORRES PAUL V
45021320	950	N	VAGEDES AVE			\$435.55		\$435.55	E19-04701	EQUITY TRUST COMPANY CUSTODIAN
50410102	6985	Ν	VAN BUREN AVE			\$572.20		\$ 572.20	CE16-1275	JL MARQUEZ PROPERTIES LLC
47905004	2487	S	WALNUT AVE		\$4,605.00	\$31,855.84		\$36,460.84	CE15-6597	MC DONALD RUTH PARISH FLORINE
40802209	166	E	WARNER AVE			\$326.00		5326.00	E19-06118	ESTRADA JOSE ANTONIO TRS WAGNER LESLEY ANNE TRS
45918323	2514	E	WASHINGTON AVE		5 652.00			\$652.00	E18-04549	ACTON HOMES LLC
44617208	3079	E	WELDON AVE		5465.00			\$465.00	E19-00103	ESPANA MARTHA & JOSEPH
47806608	2172		WELLER ST		\$582.00			\$582.00	E18-07417	WASHINGTON NATHANIEL
46411205	133	W	WHITES BRIDGE AVE			\$263.00		\$263.00	E18-03509	ALEXANDER GUS JR
46518208	153	Æ	WHITES BRIDGE AVE		\$1,610.40			\$1,610.40	E19-04890	TRAMMEL EGENGIA TRUSTEE
44407328	605	E	YALE AVE		\$320.00			\$320.00	E19-04877	LEE G. VENTRESCA
104			Total	51,487.84	\$66,445.47	\$178,780.56	\$6,240.39	\$252,954_26		



RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

FRESNO County Recorder Paul Dictos, CPA

Friday, Nov 08, 2019 01:50:42 PM

Titles: 1

Pages: 2

Fees: CA SB2 Fee: Taxos:

\$23.00 . එම . එම

Total: CITY OF FRESNO

\$23.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 6th and 7th day of November 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this	8 th	day of	November	_, <u>2019</u>	
Dated: 11/8	/19		By: A	In Drawell	
	1		// Jo	John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION	•

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

SS

before me, William E. Ryner, Notary Public, personally appeared John Giannetta, 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.

WILLIAM E. RYNER COMM. #2166349 Fresoo County Comm. Expires Oct.





CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on November 6 and 7, 2019)

	(Filotic Hearing Conducted on November 6 and 7, 2019)								
		Dir		6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Саве#	Owner's Name	
45405218			11TH ST	\$261.25	\$60.00			GALVAN MIGUEL VILLA JUAN MANUEL	
45022111	929		ADOLINE AVE	\$257.50	\$60.00			OWENS LYNN DEE	
46519103	30		AMADOR ST	\$250.00	\$60.00	\$310.00	E19-05920	COX RONALD V WATLEY KAY L COX ET AL	
46518409	47	E	AMADOR ST	\$261.25	\$60.00	\$321.25	E19-05269	BROWN ELVIN	
46715504	1129		BST	\$261.25	\$60.00	\$321.25	E19-05391	MARTINEZ HERMENEGILDO	
31623071	5710	Е	BELGRAVIA AVE	\$767.04	\$60.00	\$827.04	E19-06174	CORRAL RUDY H & THERESA B	
31249228	4056	W	BROWN AVE	\$261.25	\$60.00	\$321.25	E19-03892	RARANG MARK	
47124117	4760	E	CETTI AVE	\$253.75	\$60.00	\$313.75	E19-01627	JAMES CATATEA Y	
47132207	2036	S	DEARING AVE	\$7,457.50	\$60.00	\$7,517.50	E19-00596	RODRIGUEZ HELEN RODRIGUEZ STEVEN JOSEPH & IRA LANE	
47118207	1840	S	FIFTH ST	\$515.00	\$60.00	\$575.00	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO	
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A	
45919201	3004	Е	GRANT AVE	\$253.75	\$60.00	\$313.75	E19-06308	RODRIGUEZ LUIS DIEGO LLANO	
47118510	1915	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-05582	SANDOVAL JESS R & HOPE R	
47125207	1960	S	HAZELWOOD BLVD	\$253.75	\$60.00	\$313.75	E19-01445	PEREZ PATRICIA	
46111105	3443	Е	KERCKHOFF AVE	\$776.25	\$6 9. 0 0	\$836.25	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS	
31075744	3450	N	LEANNA AVE	\$765.00	\$60.00			DUNNING SHERRY	
40222067	780	Ε	NEES AVE	\$261.25	\$60.00	\$321.25	E19-00780	SEQUOIA-FRESNO JOINT VENTURE % T NAKATA	
47112112	3737	E	ORLEANS AVE	\$261.25	\$60.00	\$321.25	E18-07222	PORRAS LUPE DAVILA MAYORGA GLORIA M	
47808224	2111	S	POPPY AVE	\$261.25	\$60.00	\$321.25	E19-05672	PALMER ROSE MARTIN CEORGE H	
44721215	2320	N	PRICE AVE	\$1,015.00	\$60.00	\$1,075.00	E19-00256	MC ELHANEY LAWRENCE L	
49605515	5856	E	RAMONA WAY	\$261.25	\$60.00	\$321.25	E19-05305	THOMAS TERRY S & TANYA M	
46412128	220	W	SAN JOAQUIN ST	\$9,321.50	\$60.00	\$9,381.50	E18-04102	AGUILAR FLORENCIA RAMIREZ	
44204002	3257	W	SHIELDS AVE	\$565.00	\$60.00	\$625.00	E18-00442	SUNNYSIDE DEVELOPMENT PARTNERS LLC	
30311309	317	W	SPRUCE AVE	\$11,450.00	\$60.00	\$11,510.00	E18-04419	HENSON FRED	
45130419	1220	N	THESTA ST	\$265.00	\$60.00	\$325.00	E19-03124	ALBRAE EQUITIES LLC	
46521606	1136	S	TRINITY ST	\$261.25	\$60.00	\$321.25	E19-03542	MACK PAMELA ELAINE	
45921235			VACANT LOT	\$265.00	\$60.00	\$325.00	E19-03205	TORRES PAUL V	
46518208	153	E	WHITES BRIDGE AVE	\$261.25	\$60.00	\$321.25	E19-04890	TRAMMEL EGENGIA TRUSTEE	
28			Total	\$38,331.04	\$1,680.00	\$40,011.04			

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 465-182-08 SUFFIX:

DEFAULT NUMBER: 20-05442

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,727.50 BY: 41

C46518208000005442200032500003727500000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME &

ADDRESS

TRAMMEL EGENGIA TRUSTEE

PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

465-182-08 -2

NAME &

PO BOX 3668 PINEDALE CA 93650

ADDRESS PINEI

SITUS 153 E WHITESBRIDGE FRESNO

SITUS	153 E	WHITESBRIDGE FI	RESNO						Market at 1	
		AULTED INFORMATION		1			DEFAULTED PROPE	11		
Ai	MOUNT	DATE	DEFAULT NO.	DATE	. 1	RECORDED	DOCUMENT	٧٥.	DATE RECORDED	DOCUMENT NO.
2	,304.50	06/30/21	20-05442							
			VALUATIONS		1 .				REMAR	RKS
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIO	ons n	NET VALUE	TRA			
20-21 21-22 22-23 23-24	PAID PAID PAID PAID	7				6307	5-224 5-224 5-498 5-498			
					TAXES AND	PENALTIES				
YEAR	INST.	TAX	PENA	ALTY	COST		SUB-TOTAL	%	REDEMPTION PENALT	TY TOTAL
20-21 21-22 22-23	BOTH PAID PAID	2,085.94	20	8.56	10.00	2	2,304.50			
23-24	PAID TOTAL	2,085.94	20	8.56	10.00	2	,304.50			
INCLL	JDES CREDIT FOR	REDEMPTION S	IN TRUST	EMPTION AMOUN	17		I AMOUNT .ID ON PREVIOUS INST	TALLMENT PAYME	ENTS	
JUL 24 AUG 24 SEP 24 OCT 24 NOV 24 DEC 24	4 3,508 4 3,539 4 3,575 4 3,602	7.19 3.48 9.77 1.06 2.35	JAN 25 FEB 25 MAR 25 APR 25 APR 25 JUN 25 25	3,664.93 3,696.22 3,727.50 3,758.79 3,790.08 3,821.37	3 2 0 9	TOTAL REDEI CREDIT FOR AMOUNT NEC	N UNPAID BALANCE MPTION AMOUNT AND PREVIOUS INSTALLME CESSARY TO REDEEM CORDING RESCISSION MOUNT	ENT PAYMENTS	POWER TO SELL	
		RECORD OF INSTALL						CERTIFICATE	OF REDEMPTION	
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUN AL INTEREST		OTAL		BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ EEM THE PROPERTY	DESCRIBED ABOVE.
							AME DDRESS TY/STATE			
							Auditor-Co		urer-Tax Collector	
						COLL. NO.		ATE	BY COPY	
CAC-344 (10/16/)							С	URRENT TAX	ES NOT INCLUDED)

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

153 E. Whitesbridge, Fresno, CA

APN: 465-182-08

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 153 E. Whitesbridge, Fresno, CA (APN: 465-182-08), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$321.24 FR-Remove Public Nuisance \$1,610.40

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on November 8, 2019, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance Removal is characterized as allegedly having the priority of a tax lien.

A grant

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 216 1

216 E. Amador, CA

APN: 465-193-03

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$277.20, a charge for FRESNO CITY WEED in the amount of \$958.86, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$2,955.28 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050576

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$11.00 \$8.00

Taxes FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 12.65.

Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2009-10 and for nonpayment were duly declared to be in default. DEFAULT # 09-05867

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

11,400

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 TAYLOR MATTIE LIVING TRUST, PILKINTON WELLINGTON ETAL described as follows:

465-193-03

APN 465-193-03 MORE PARTICULARLY DESCRIBED AS LOT 10 AND THE WEST 15 FEET OF LOT 9 IN BLOCK 6 OF GRAND AVENUE PARK, ACCORDING TO THE MAP THEREOF RECORDED AUGUST 13, 1887 IN BOOK 1 PAGE 24 OF PLATS IN THE OFFICE OF THE COUNTY RECORDER OF FRESNO COUNTY. IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER: 365.103.03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET 14	NV 43MAX	UF.
\$ 6,419 00	\$ (30)	5 16	\$ (8)	Stat	5	6-19-00	
AZAT	REA (ISS.)		PEST CONTROL VALU			5 - 113	letta o torontura
Α.	CSSESSED TO						
	ISUANT TO CA GC/2		1		MOLTADO		į
			EXR	TH INTO S91		RAND ÁŸĖT	PARK

TAX PAYMENT IS DISTRIBUTED AS BELOW TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS (VALUE RASE DATE / 10 P AMOUNT ; опънион ER COUNTYWIDE TAX FFESTEN OVERSTDE. 314743 DEFSERVISE TO B 015533 ERESMO USD 10 C ursos. $\times 4$ LRESNO USP 12a RET 01:000 Y 60 CRI SNO USD ERRET 00313 STATE CCC 12 REFE 001943 ERESNO USP 10 F 011500 ELSKO USC 15 REL 0/13/90 FESNO USD To A 001930 FRESNO USE INT 000388 RESECTEST - 990 014340 FESSIO ESDIDA 071553 ERESNO USE 04B 01564. 5 1 13 FRESNO DSD 011 010,740 PRESSRO USD TORKE 005214 ERESNO USD 10, 11A 001108 FRESNO USD 1045 007356 ERESNO USD 16 B. 003933 FELSNO USD 01 G general party FELSMO UST: 16 C EKLSNO USD 20 A 025000 STATE CCC 15 RIFLE 001272 STATE CCC 16 A 6608002* ()(STATE CCC 17 REFE 000000 5 (0) STATE OCCURS ISA 5 16 STATE CCC 16 B 015702 \$ 1.06 TOTAL TANKA T 1.071974 ER CITA ECPEPENA: 1 MEETE COD ASSMIT 511 11 FEES MOSQ & VECTR LE-RUMOVE PUBLICIS \$1.08 6 \$277.30 RESNO CITY WELD \$058.86 TOTAL \$1,659.83

181 163	fallment	2nd Installment					
Oue Date	2020-12-10		Due Date	2071/04/10			
Status)oc		Status	Fire			
Taxes Due	4.854.14		guç) aşadî	\$ 8/5.41			
Penalties Due	552 53		Penalties Our	5 (11)			
Additional Fees Due), (If)		Arditional Fees Duc	\$ (71)			
Total Amount Due	5.907.77		Total Amount Due	5 x : < 11			
Parcel Muritier	165 (93.0)		Parcel Rumber	405.103.13			

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Pages: 4

CO SB2 Fee:

\$38.00 \$38.00

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th day of	February , 2020 .	- to
Dated: 2/14/20	By: Dh	Siameth .
And the state of t	John Gianni CODE ENF	etta, Housing Program Supervisor ORCEMENT DIVISION

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 (





ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL (Public Hearing conducted on February 12 and 12 2010)

	(Public Hearing conducted on February 12 and 13, 2019)									
APN 3	Staş	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abaiement	Total Amt Unpeid	Case#	Owner's Name
42710309	2034	Е	ACACIA AVE		\$161.00			\$161.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
46519303	216	E	AMADOR ST		5277,21		\$955.87	\$1,236.08	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
42811328	4474	N	AUGUSTA ST			\$263.00		5263.00	E19-12063	ANDERSON DELORES A
46716406	913		BST		\$1,140.53			\$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		BST		S354.47			5354.47	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
46122129	444	S	BACKER AVE			\$505.70		\$505.70	E19-11246	NELSON JASON WILLIAM
46022718	4406	E	BALL AVE		\$3,108.28	\$1,023.27		\$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN
45813117	327	W	BELMONT AVE		\$1,616.86	\$2,049.28		\$3,666.14	E19-04074	SPIRIT OF WOMAN OF CALIFORNIA INC
47119211	3893	E	BRALY AVE			\$329.00		\$329.00	E19-07355	GARRISON HENRY L
44203013	2654	N	BRAWLEY AVE			\$266.00		\$266.00	CE13-2042	ADAMS VALERIE
47026215	3437	Ε	BUTLER AVE			\$266.00		\$266.00	E19-00868	MENCHACA ELIZABETH MARIE
47028514	4085	E	BUTLER AVE		\$422.30	\$1,212.00		\$1,634.30	E19-01893	GARCIA RAY & DEBBIE
47916214	1227	E	BYRD AVE			\$1,392.40		51,392.40	CE15-6923	EASLEY MARGARET
47809512	2038	E	CALIFORNIA AVE				\$1,449.75	\$1,449.75	E19-07494	SCHERR STEFAN EXECUTOR
46839050	224	S	CALLISCH ST F		\$653.00			\$653.00	E19-06587	RESERVE APARTMENT HOMES FRESNO LLC
47007139	751	S	CEDAR AVE		\$3,408.93	\$20,517.79		\$23,926.72	CE18-1072	RAUL GOMEZ
47109219	1632	5	CHESTNUT AVE 121		\$284.00			5284.00	E19-03864	CYPRESS POINT PARTNERS LP
48025202	4630	E	CHURCH AVE		\$534.00	\$203.00		\$737.00	E19-09764	ALFONSO M LEANOS & ABRAHAM REYES LEANOS
47711302	403	W	CHURCH RD		\$339.40		\$953.08	\$1,292.48	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST		\$345.22	\$501.00		5846.22	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE		\$2,506.20			\$2,506.20	E19-00750	MOHAMMED JOHID A TRS
44241103	3235	W	CLINTON AVE 102		\$187.00			\$187.00	E19-00578	PEREZ MAURICIA S TRUSTEE
44531318	3833	E	CLINTON AVE		\$272.00			5272.00	E19-08212	GONZALES JOSEPH L TRUSTEE GONZALES LLOYD J
44503109	1815	E	CORNELL AVE		\$386.78			5386.78	E19-05754	HONGTHAMALY KESONE
43505110	305	W	DAKOTA AVE			\$536.15		5536.15	E19-10794	AGUILAR JUAN C
44913010	1715	W	DUDLEY AVE			\$263.00		\$263.00	E18-06659	QUILAM
49602206	3535	N	DUKE AVE		5754.24			\$754.24	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY		\$968.00			\$968.00	E19-05983	BORREGO BENJAMIN D & ROSEMARY
45107109	1515	N	EFFIE ST		5734.08			\$734.08	CE18-1566	SYMONDS STEVEN PAUL TRUSTEE
45320114	1323	N	EIGHTH ST		\$2,014.27			\$2,014.27	E19-06720	DE FEHR JACK
46713401	151	\vdash	FST			\$362.47		\$362.47	E19-08276	OCONNOR MICHAEL
44729107	4310	E	FAIRFAX AVE 1+	†	\$518.11	\$206.00		\$724.11	E19-10707	CORNEJO ANA MARIA
31364111S	553	S	FILBERT AVE		\$287.48			\$287.48	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
45426319		-	FISHER ST		\$345.00				E19-07953	SHARMA ROHIT A
4.5509405			FLORADORA AVE	1	\$309.00	<u> </u>			E19-10434	MACIEL PEDRO
47026103			FOURTH ST		\$1,027.79			\$1,027.79	E19-08135	PAREDES CAESAR
43325310			GARLAND AVE			\$1,450.55		<u> </u>	E19-02533	FRANCIS PILAR PALOMARES
47919113			GARRETT AVE		\$6,506.50	\$907.93		57,414.43	CE09-4998	BROWN A C & YUBA

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

20-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Pages: 3

Fees: CA SB2 Fee:

\$30.00 \$6.00 \$6.00

CITY OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this ___14th day of ___ February John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

) 55

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

	(Public Hearing Conducted on February 12 and 13, 2020)										
		Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name			
46519303	216		AMADOR ST	\$261.25	\$60.00		E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL			
46716406	913		BST	\$257.50	\$60.00		E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL			
46516518	1625	-	BST	\$261.25	\$60.00	\$321.25	E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS			
47119211	3893		BRALY AVE	\$257.50	\$60.00	\$317.50	E19-07355	GARRISON HENRY L			
47809512	2038	E	CALIFORNIA AVE	\$257.50	\$60.00	\$317.50	E19-07494	SCHERR STEFAN EXECUTOR			
47711302	403	W	CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE			
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA			
45402118	3131	Е	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS			
49602206	3535	N	DUKÉ AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE			
45811205	461	N	DURANT WAY	\$261,25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY			
313641115	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E			
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313.75	E19-07017	DAVIS CARL M			
45509405	4842	Ε	FLORADORA AVE	\$253.75	\$60.00	\$313.75	E19-10434	MACIEL PEDRO			
47026103	1314	S	FOURTH ST	\$253.75	\$60,00		E19-08135	PAREDES CAESAR			
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC			
48118130S	4825		GEARY ST	\$1,030.00	\$60.00		E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A			
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M			
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T			
44319320	1246	W	HARVARD AVE	\$257.50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR			
47125302	2010		HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN			
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D			
45507307	4840		HOME AVE	\$470.00	\$60.00		E18-00109	MAGDALENO MARIA E			
31075108	3447		HORNET AVE	\$522.50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR			
47818216	2316	1	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL			
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS			
47/22271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A			
45 11105	3443	E	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS			
46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00		CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG			
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00		E19-06879	STEVENS MALCOLM G & BRENDA K			
47023104			LANE AVE	\$813.00	\$60.00		E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE			
45215522		E	LEWIS AVE	\$257.50		\$317.50	E19-08088	FERNANDEZ LORETO & HILDA			
305,1113	422	W	LOCUST AVE	\$257.50			E19-05461	HIGGASON SHALYS LANAE			
31625315		E	LORENA AVE	\$257.50			E19-10515	URBINA EMANUEL T & THELMA L			
31329224			MADISON AVE	\$257.50			E19-08695	MARTIN JUSTIN M			
48003018	2534		MAPLE AVE	\$526.25	\$60.00		E18-07724	MENDOZA ELOY			
46718414	1028		MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A			

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 465-193-03 SUFFIX: DEFAULT NUMBER: 20-05448

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,955.28

BY: 41

C465193030000054482000325000029552800000000007

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 · HALL OF RECORDS · ROOM 105 · FRESNO, CA 93715 · PHONE: (559) 600-3482

RIGINAL
TAYLOR MATTIE LIVING TRUST

PILKINTON WELLINGTON ETAL

PO BOX 3668

PO BOX 3668 ORIGINAL ASSESSEE

NAME & PINEDALE CA 93650 ADDRESS

CURRENT OWNER

HOVANNISIAN BRYCE D PO BOX 3668

NAME & ADDRESS

PINEDALE CA 93650

	TAX - DEFA	ULTED INFORMATION		NOT	ICE OF POWER TO	O SELL TAX – [DEFAULTED PROPI	ERTY	RESCISSION OF NOTICE	
Α	MOUNT	DATE	DEFAULT NO.	DATE	RE	ECORDED	DOCUMENT	NO.	DATE RECORDED	DOCUMENT NO.
1	,825.94	06/30/21	20-05448							4 7
			VALUATIONS						REMARKS	
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION	ONS NE	T VALUE	TRA			
20-21 21-22 22-23 23-24	6419 PAID PAID PAID					6419	5-224 5-224 5-224 5-224			
					TAXES AND I	PENALTIES				
YEAR	INST.	TAX	PENA	LTY	COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,650.8	8 16	5.06	10.00	1,	825.94			
	TOTAL	1,650.8	8 16:	5.06	10.00	1,	825.94			
· · · · · · · · · · · · · · · · · · ·		REDEMPTION	SCHEDULE			DEDEMOTION			The same of the sa	
JUL 2: AUG 2: SEP 2: OCT 2: NOV 2: DEC 2:	4 2,781 4 2,806 4 2,831 4 2,856	.17 .94 .70 .46 .23	IN TRUST REDI JAN 25 FEB 25 MAR 25 APR 25 MAY 25 JUN 25 25	2,905.7 2,930.5 2,935.2 2,955.2 2,980.0 3,004.8 3,029.5	5 2 8 4 1	INTEREST ON TOTAL REDEM CREDIT FOR P AMOUNT NECK	AMOUNT D ON PREVIOUS INS UNPAID BALANCE PTION AMOUNT AND PREVIOUS INSTALLM ESSARY TO REDEEN ORDING RESCISSIO	O INTEREST IENT PAYMENTS		
		RECORD OF INSTALL						CERTIFICATE	E OF REDEMPTION	
DLL. NO.	DATE ST	ART DATE % PRINCIF	REDEMPTION AMOUN' AL INTEREST		OTAL				ED THE SUM OF \$ EEM THE PROPERTY DESC	CRIBED ABOVE.
							ME DRESS Y/STATE			
							Oscar J. Auditor-C	Garcia, C.P.A. controller/Treas	surer-Tax Collector	
									COPY	

PARCEL NO. 465-193-03 -9

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

216 E. Amador, Fresno, CA

APN: 465-193-03

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 216 E. Amador, Fresno, CA (APN: 465-193-03), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$321.24
FR-Remove Public Nuisance	\$277.20
Fresno City Weed	\$958.86

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on February 14, 2020 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

Vacant Lot, no address, CA

APN: 467-134-17

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$304.10, a charge for FRESNO CITY WEED in the amount of \$710.24, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$2,698.12 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650 2

2020-0050543

FRESNO County Recorder Paul Dictom, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 2

Fees: CA SB2 Fee: \$14.00 \$6.06 \$8.05

Total: \$20 FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 6.05. Located in City of FRESNO.

Signature of Declara

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2003-04 and for nonpayment were duly declared to be in default. DEFAULT # 03-05775

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

5,200

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 LYRA INVESTMENTS LLC described as follows:

467-134-17

See Attachment A

Executed on

4/22/2020

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 <u>4/22/2020</u>, 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.

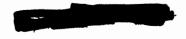
Signature Matally Alli





Attachment A

APN 467-134-17 MORE PARTICULARLY DESCRIBED AS THE SOUTHEASTERLY 15 FEET OF LOT 12 AND ALL OF LOTS 13,14,15 AND 16 IN BLOCK 225 ACCORDING TO THE MAP THEREOF RECORDED JUNE 9, 1884 IN BOOK 1 OF PLATS AT PAGE 7, FRESNO COUNTY RECORDS EXCEPTING THEREFROM THAT PORTION CONVEYED TO THE CITY OF FRESNO, BY DEED RECORDED AUGUST 8, 1944, IN BOOK 2195 AT PAGE 22, FRESNO COUNTY OFFICIAL RECORDS. ALSO EXCEPTING THEREFROM THAT PORTION LYING EASTERLY OF THE FOLLOWING DESCRIBED LINE: BEGINNING AT THE NORTHWEST CORNER OF LOT 1 IN BLOCK 4 OF PETER'S ADDITION TO FRESNO AS PER MAP RECORDED IN BOOK 1 OF PLATS AT PAGE 74, FRESNO COUNTY RECORDS, THE WEST LINE OF SAID LOT 1 HAVING A BEARING OF NORTH 00 DEG 29'06" EAST; THENCE (1) NORTH 00 DEG 26'12" WEST, 67.20 FEET; THENCE (2) FROM A TANGENT WHICH BEARS NORTH 00 DEG 28' 03'47" WEST NORTHERLY ALONG A CURVE CONCAVE EASTERLY, WITH A RADIUS OF 6048 FEET, THROUGH AN ANGLE OF 00 DEG 51'60" AN ARC DISTANCE OF 90.36 FEET TO THE NORTHWESTERLY LINE OF THE SOUTHEASTERLY 15 FEET OF SAID LOT 12. IN THE CITY OF FRESNO.





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PATHOL: MARKETT 467.134.17

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Additional Fees Due	\$ +1(F	Accidental Fees (the	5493
Fotal Amount Due	\$37878	990 Javan Abto*	\$.755.01
Parast Stumber	367-134-17	Partel Hamber	467.134217

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

圖川 計に予測した 呼ばず 厚に払いた デアルドマラレア むかが いってい 対し トロ・ドアルンス 所が 「腰」川 2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pagen: 4

CA SB2 Fee: Taxes:

\$35.00 \$0.00 \$0.00 \$38,00

OF FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14 th da	ay of <u>February</u> , <u>202</u> 6	
Dated: 2/14/20	В	John Diameth
	•	dohn Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 C

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020



_	_	

APN ₹	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6592- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case\$	Owner's Name
46108303	112	S	SIERRA VISTA AVE		\$316.80			\$316.80	E19-10002	SA9 PROPERTIES
44504116	2401	E	SIMPSON AVE		\$214.50			\$214.50	CE12-3463	KESWICK INVESTMENT CORPORATION
44505112	2819	E	SIMPSON AVE		\$983.65			\$983.65	CE15-1249	WHEELOCK DONNA M
30311309	317	W	SPRUCE AVE			\$327.80		\$327.80	E18-04419	HENSON FRED
51112606	3598	N	STATE ST		\$423.86			\$423.86	E18-07859	RACKLEY LARRY D JR & GEORGINA A
46528102	28	E	STROTHER AVE		\$453.00	\$200.00		\$653.00	E18-06012	WILLIS JAMES L & LUCY N
44531225	3745	E	TERRACE AVE			\$511.40		\$511.40	E19-10358	CASILLAS JESSICA
47110201	1606	S	THIRD ST		\$474.06			\$474.06	CE17-8749	BABCOCK ANN
45229101	1404	E	THOMAS AVE		\$969.00	\$712.04		\$1,681.04	E19-03368	MORA BALTAZAR
44933411	1536	W	THOMAS AVE		\$258.97			\$258.97	E19-03619	TAMAYO GONZALO
45425110	4747	E	THOMAS AVE		\$608.36			\$608.36	E19-06516	WOOD VERNA M ZUNIGA F & LORI A ETAL
48020317	4574	E	TOWER AVE			\$326.00		\$326.00	E19-11466	MC CURN ANTHONY & SHARON
48122319S	5147	E	TOWER AVE		\$294.47			\$294.47	E19-05947	HERNANDEZ EFFRAIN JR
46715307	1123		TULARE ST		\$4,913.88	\$32,114.34		\$37,028.22	E18-05348	ROSARIO MATA MORA TRUSTEE
47125304			VACANT LOT		\$367.20		\$837.00	\$1,204.20	E18-00213	KEN TOUY
47126508		T	VACANT LOT		\$328.06		\$922.64	\$1,250.70	E19-02495	HEAFEY STEPHEN HEAFEY DEREK ET AL
46125415			VACANT LOT			\$1,017.94		\$1,017.94	E19-03251	RAMIREZ RUBEN & SONIA
46713417			VACANTLOT		\$304.10		\$710.25	\$1,014.35	E19-07936	LYRA INVESTMENTS LLC
45021320	950	N	VAGEDES AVE			\$296.90		\$296.90	E19-04701	EQUITY TRUST COMPANY CUSTODIAN
47806608	2170	-	WELLER ST		\$378.00	\$523.74		\$901.74	E18-07417	NATHANIEL WASHINGTON
46518107	43	E	WHITES BRIDGE AVE		\$307.78		\$665,33	\$973.11	E18-03617/E19-06869	CLARK ULYSSEIS % L JOHNSON
46518604	226	E	WHITES BRIDGE AVE			\$999.7 1		\$999.71	E19-06260	MARIN PHILIP G FINEY STELLA LEE
48118117S	2159	S	WINERY AVE		\$250.00				E19-06812	POWELL DANA
45118317	1331	N	WISHON AVE		\$626.00	\$1,519.46		\$2,145.46	E19-08366	COLLINS JOSEPH P & BETTY A
47123422	1841	S	WOODROW AVE		\$259.96			\$259.96	E19-05287	RODRIGUEZ DOLORES
42428502	4580	N	WOODSON AVE		\$633.48			\$633.48	E19-02347	STEPANYAN ANAIT
46419214	1006	W	WOODWARD AVE		\$327.80		\$649,00	\$976.80	E19-08801	LOREDO ELIZABETH LEANN
105			TOTAL	\$0.00	\$65,966.53	\$110,771.83	\$13,011.08	\$189,749.44		

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605

Fax: (559) 488-1078

2020-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titlen: 1

Pages: 3

CA SB2 Fee:

Y OF FRESNO

60.60 6.60

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 14 th day of	February , 2020 .
Dated: 2/14/2 o	By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

SS

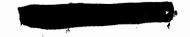
, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), 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

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Freeno County Comm. Expires Oct. 24, 2020



APN #	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
46713513	1325		MONTEREY ST	\$257.50	\$60.00	\$317.50	E19-06524	TRUONG NGOCMAI H
45202103	326	Ε	OLIVE AVE	\$253.75	\$60.00	\$313.75	E19-09189	SANCHEZ LENARD J & GLORIA A
46518205	140	Ε	ONEIL AVE	\$261.25	\$60.00	\$321.25	E19-04719	WHITE CURTIS F WHITE JOYFUL
47819106	2326	S	POPPY AVE	\$261.25	\$60.00	\$321.25	E19-07398	RIVERA WILLIAM & MARGARET
41019229	3038	E	SAMPLE AVE	\$268.75	\$60.00	\$328.75	E19-04570/E19-11125	EVANS MINNIE
45528608S	1324	N	SANDAU AVE	\$772.50	\$60.00	\$832.50	E19-08354	HER NING PIA & MEE VANG
42707245	3384	E	SIERRA MADRE AVE	\$522,50	\$60.00	\$582.50	E19-07862	CV PROPERTIES LLC
46108303	112	S	STERRA VISTA AVE	\$253.75	\$60.00	\$313.75	E19-10002	SA9 PROPERTIES
44933411	1536	W	THOMAS AVE	\$253.75	\$60.00	\$313.75	E19-03619	TAMAYO GONZALO
45425110	4747	Ε	THOMAS AVE	\$261.25	\$60.00	\$321.25	E19-06516	WOOD VERNA M ZUNIGA F & LORI A ETAL
47126508			VACANT LOT	\$257.50	\$60.00	\$317.50	E19-02495	HEAFEY STEPHEN HEAFEY DEREK ET AL
46713611			VACANT LOT	\$257.50	\$60.00	\$317.50	E19-07929	BILLINGS GARNET L & V FERN TR%S BURDICK
46713417	The state of the s		VACANT LOT	\$257.50	\$60.00	\$317.50	E19-07936	LYRA INVESTMENTS LLC
46518107	43	E	WHITES BRIDGE AVE	\$261.25	\$60.00	\$321.25	E18-03617/E19-06869	CLARK ULYSSEIS % L JOHNSON
46419214	1006	W	WOODWARD AVE	\$257.50	\$60.00	\$317.50	E19-08801	LOREDO ELIZABETH LEANN
51			TOTAL	\$36,201.49	\$3,060.00	\$39,261.49		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

DEFAULT NUMBER: 20-05496 APN: 467-134-17 SUFFIX:

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: BY: 41 2,698.12

C46713417000005496200032500002698120000000008

PARCEL NO.

467-134-17 -5

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482 ORIGINAL

ASSESSEE NAME & **ADDRESS**

LYRA INVESTMENTS LLC PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

NAME &

PO BOX 3668 PINEDALE CA 93650 ADDRESS

SITUS PAR IN LOTS 12 TO 16 BLK 225 FRESNO

SITUS	PAR IN LOT	S 12 TO 16 BLK	225 FRESNO								
TAX - DEFAULTED INFORMATION					NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY					RESCISSION OF NOTICE OF POWER TO SELL	
A	AMOUNT DATE		DEFAULT NO.	DATE		RECORDED	DOCUMENT NO.		DATE RECORDED	DOCUMENT NO.	
1	,666.56	06/30/21	20-05496								
			VALUATIONS			REMARKS				ARKS	
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INCL	REDEMPTION SCHEDULE INCLUDES CREDIT FOR IN TRUST						REDEMPTION FEE REDEMPTION AMOUNT				
JUL 2 AUG 2 SEP 2 OCT 2 NOV 2 DEC 2	REDEMPTIO 4 2,51 4 2,53 4 2,56 4 2,58	7.40 9.99 2.58 5.17 7.76	JAN 25 FEB 25 MAR 25 APR 25 MAY 25 JUN 25	2,652.9 2,675.5 2,675.5 2,698.1 2,720.7 2,743.3 2,765.8	4 3 2 1 0	INTEREST PA INTEREST OF TOTAL REDE CREDIT FOR AMOUNT NE	AID ON PREVIOUS INS N UNPAID BALANCE MPTION AMOUNT AND PREVIOUS INSTALLM CESSARY TO REDEEM CORDING RESCISSION	INTEREST ENT PAYMENTS			
		RECORD OF INSTALL	MENT PAYMENTS					CERTIFICAT	E OF REDEMPTION		
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUN AL - INTEREST		TOTAL		BY CERTIFY THAT I			Y DESCRIBED ABOVE.	
							DDRESS ITY/STATE	Corois C.D.A			
						COLL. NO.	Auditor-C	Garcia, C.P.A ontroller/Treas	surer-Tax Collector BYCOPY	Z.	
						COLL. NO.				:n	
FCAC-344 (10/16/))						C	UKKENI IA)	KES NOT INCLUDE	ט:	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. Fruit Ave. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

Vacant Lot (Unassigned Address), Fresno, CA

APN: 467-134-17

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at an unassigned address, Fresno, CA (APN: 467-134-17), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$317.50
FR-Remove Public Nuisance	\$304.10
Fresno City Weed	\$710.24

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on February 14, 2020 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1028 E. Mayor, Fresno, CA

APN: 467-184-14

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$341.20, a charge for FRESNO CITY WEED in the amount of \$1,415.16, and a charge for FR CITATION/PENALTY in the amount of \$321.24. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on February 14, 2020 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on February 14, 2020 prior to the tax sale. On March 28, 2025, Claimant paid \$3,920.28 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050551

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1 ¢11 00

Feen: CA SB2 Fee:

Total:

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 11.55. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2005-06 and for nonpayment were duly declared to be in default. DEFAULT # 05-07733

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

10,200

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 JUAREZ SOPHIA A described as follows:

467-184-14

APN 467-184-14 MORE PARTICULARLY DESCRIBED AS LOTS 23 AND 24 IN BLOCK 27 OF PAIGE TRACT, ACCORDING TO THE MAP THEREOF RECORDED FEBRUARY 7, 1902, IN BOOK 2 PAGE 15 OF RECORD OF SURVEYS, IN THE OFFICE OF THE COUNTY RECORDER OF FRESNO COUNTY. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

A notary public or other officer completing this celtificate 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 4/22/2020, 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.







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER 467 184 14

LAND IMPROVEMENTS - MOHILEHOME - PERSONAL PROP - EXEMPTION MET TAXABLE VALUE \$ 8,234 (a) \$ (9) PEST CONTROL VALUE

ASSESSED TO BLANK PURSUANT TO CA GCC 54.21

THURSTICKS 1038 MAYOR, TRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW T<mark>AXING AGENCIES / VOTER APPROVED BOND</mark>S / SPECIAL ASSESSMENTS: WALUE BASS THATE / \$106 AGO (RE FR COUNTYWHIE FAX 1 (0) 10(0) FEES PEN OVERRUDE 0132438 ERLSNO USD 10 B 016833 LKLSNO USD 10 C 005684 CRESNO USD 12A REF 01:000 FRESNO (ISO 12B RIT 008134 STATE CUC 2 REFE 0003444 ERESNO USD 10 E (11150)) FRUSSO USD 15 REI 00399 FEESNO USD 16 A 003930 FRESNO JSD 101-001383 FRESSO (38D 990 014 146 FRESNO USD 02A 071559 FRESNO USD 048 015613 FRESMO USDION 0402.8 RUSMO JISO TURET 006234 RESNO JSD 10, HA 004103 -RESNO LISO IND 00735 30 SNO : 950 T6 B 00203 :RESNO DSD of G 000694 FRESNO JSD to C 04164 FRESNO 180 70 A 0.3500 STATE OF CHARGE 60417 STATE CCC 16 A 00000 STATE COCO 7 REFE 000000 STATE C. C. 02 STRA STATE CCC 6 B 00275 01670 TOTAL TAX RATE 1.271971 ER CITATION/PENALI METER CODASSMI į, 511 9 ERES MOSQ & VECTR () 51.03 FR-REMOVE PUB NOAS FRESSO CITY WITED. \$2,191.50 TOTALIAN

lst list:	affnient	2nd install	2nd installment			
Due Date	2020-12-10	Due Date	2021-04-10			
Status	;)(II);	States	Dar			
Taxes Due	\$ 1,097.28	faxes Due	\$ 1,097.28			
Penalties Oue	\$109.20	Penalties Our	\$ 11()			
Additional Fees Due	\$ ()()	Additional Fees Due	\$ 100			
Total Amount Due	\$ 1,206.98	Total Amount Oue	\$ 1,097.28			
Parcel Number	467.184-14	Parcel Humber	567-184-11			

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2020-0019542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pages: 4

Feem: CA SB2 Fee: \$38.00 \$0.00

Total: CITY OF FRESNO \$0.00 \$38.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this14 th	day of <u>February</u>	. 2020
Dated: 2/14/20	_	By: Abu Sicure By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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 Jimbo, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 Common Signatura





APN #	S tr#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868- Public Nuisance Contr Cost	6892- Secured Property/De mo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case≠	Owner's Name
47118705	1926	S	GEARHART ST		\$868.00	\$953.00		51,821.00	E19-11357	RODRIGUEZ ALBERTO JR
48118130S	4825	E	GEARY ST		\$330,39			\$330.39	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
47125302	2010	S	HAZELWOOD BLVD		\$369.26		\$947.00	\$1,316.26	E19-02056	BENITEZ ANDREW SR & MARY HELEN
45311202	3514	E	HOME AVE			\$611.94		\$ 611.94	E19-08320	BRUMBAUGH HAZEL
46021312	4045	E	ILILINOIS AVE		\$228.16			\$228.16	E19-09459	BARRERA JAVIER & MARIA DEL CARMEN
46032208	4680	E	ILLINOIS AVE		\$319.00	\$203.00		\$522.00	E19-11875	RASCON MARIA O DE LA ROSA CARLOS
47825210	2384	5	IVY AVE		\$445.70			\$445.70	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE		\$303.47		\$1,075.29	\$1,378.76	E19-06359	WILLIAMS MARY A
46526102	8	E	KEARNEY BLVD			\$985.20		\$985.20	E19-01279	DE MADERA INC
46406011	2323	W	KEARNEY BLVD			\$436.98		\$436.98	E19-04666	ATAMIAN HAIG C
46111105	3443	E	KERCKHOFF AVE			\$252.85		\$252.85	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD		\$571.71			\$571.71	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
45319111	3495	E	LAMONA AVE		\$169.62	\$200.00		\$369.62	E18-04854	SOUZA MICHAEL F
47016329	4609	E	LANE AVE		\$239.13			\$239.13	E19-04835	AGUIRRE JUAN & SANDRA
43425310	1046	E	LANSING WAY		\$384.00			\$384.00	E19-04110	VO TUYET VAN
31075744	3450	N	LEANNA AVE		\$164.00			\$164.00	E19-11174	DUNNING SHERRY
45215522	2215	E	LEWIS AVE		\$355.62			\$355.62	E19-08088	FERNANDEZ LORETO & HILDA
47020227	3853	E	LIBERTY AVE		\$2,919.37	\$640.00		\$3,559.37	E18-00074	RODRIGUEZ JENNIE
43329306	3517	N	LORNA AVE		\$313.64			\$313.64	E18-01635	CAVAZOS ENRIQUE JR
47909415	2429	5	LOTUS AVE			\$963.53		\$963.53	E19-03806	BERNICE MAYS
47018105	3142	E	LOWE AVE			\$323.00		\$323,00	E19-08347	GARCIA PHILIP R
46009119	4705	E	MADISON AVE		\$6,598.47	\$32,937.88		\$39,536.35	E19-04921	CUDE CHARLES
31329224	5738	E	MADISON AVE		\$488.70			\$488.70	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE		\$944.44			\$944.44	E18-07724	MENDOZA ELOY
46718414	1028	1	MAYOR AVE		5341.27		\$1,415.16	\$1,756.43	E19-06461	JUAREZ SOPHIA A
46020305	3736	E	NEVADA AVE			\$308.68		\$308.68	E19-08079	BRYANT DALE J & JACQUELYN B
46024110	4641	E	NEVADA AVE		\$181.80			\$181.80	E19-03158	LEANOS A JR DE PERALES M GONZALEZ
47827311	2394	S	NICHOLAS AVE		\$375.44			\$375.44	E19-08132	RODRIGUEZ CESAR
46523406	86	E	OLEANDER AVE		\$1,021.21			\$1,021.21	CE16-1140	BROWN EARL W & PLEAS P
45202103	326	E	OLIVE AVE		\$941.70			\$941.70	E19-09189	SANCHEZ LENARD J & GLORIA A
45403109	3492	E	OLIVE AVE		\$1,362.41	\$200.00		\$1,562.41	E19-02820	PAMMA GURIT
46518205	140	E	ONEIL AVE		\$428.56		\$1,483.00	\$1,911.56	E19-04719	WHITE CURTIS F WHITE JOYFUL
45509213	4887	E	PINE AVE			\$326.00		\$326.00	E19-11256	ALVAREZ DORA E & OMAR
47819106	2326	S	POPPY AVE		\$372.74		\$944.71	\$1,317.45	E19-07398	RIVERA WILLIAM & MARGARET
578190015	2509	E	PRESTWICK AVE			\$329.00		\$329.00	CE17-13603	LAWRENCE LOGAN K & JAMIE L
48025512	2447	S	PRICE AVE		\$373.64			5373.64	E19-09608	ROSAS JOSEFINA & RUBEN SAENZ
47815326	2255	S	ROSE AVE			\$296.90		\$296.90	E19-07011	ABBS IRENE
41019229	3038	E	SAMPLE AVE		\$428.68			\$428.68	E19-04570/E19-11125	EVANS MINNIE
455286085	1324	N	SANDAU AVE		\$644.76	3		\$644.76	E19-08354	HER NING PIA & MEE VANG
43613501	4096	N	SHERMAN ST		\$327.06	5		\$327.06	E19-03978	HOULT DANIEL

RECORDING REQUESTED BY:

City of Fresno

Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

20-0019543

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:28 AM

Titles: 1

Pages: 3

Fees: CA SBZ Fee:

FRESNO

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 12th and 13th day of February 2020; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

14th day of February Dated this By: John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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.

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on February 12 and 13, 2020)

		Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	ed on February 12 and Case#	Owner's Name
46519303	216	E	AMADOR ST	\$261.25	\$60.00		E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		BST	\$257.50	\$60.00		E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
	1625		B ST	\$261.25	\$60.00		E19-08238	WILSON GEORGE W LIFE ESTATE % W LEWIS
47119211	3893		BRALY AVE	\$257.50	\$60.00		E19-07355	GARRISON HENRY L
47809512	2038	E	CALIFORNIA AVE	\$257.50	\$60.00	\$317.50	E19-07494	SCHERR STEFAN EXECUTOR
47711302	403	W	CHURCH RD	\$257.50	\$60.00	\$317.50	E19-06369	GONZALES RALPH & MARGARET CONCHOLA JESSE
45917126	378	N	CLARK ST	\$253.75	\$60.00	\$313.75	E19-09201	FERNANDEZ FELICIANO & PAULA
45402118	3131	E	CLAY AVE	\$9,888.00	\$60.00	\$9,948.00	E19-00750	MOHAMMED JOHID A TRS
49602206	3535	N	DUKE AVE	\$1,765.00	\$60.00	\$1,825.00	E19-07666	KEY-PRESSON ARLEEN C TRUSTEE
45811205	461	N	DURANT WAY	\$261.25	\$60.00	\$321.25	E19-05983	BORREGO BENJAMIN D & ROSEMARY
313641115	553	S	FILBERT AVE	\$253.75	\$60.00	\$313.75	E19-10316	HOPPER ROBERT JOSHUA & WENDY MARIE E
40514118S	1547	W	FIR AVE	\$253.75	\$60.00	\$313.75	E19-07017	DAVIS CARL M
45509405	4842	E	FLORADORA AVE	\$253.75	\$60.00	\$313.75	E19-10434	MACIEL PEDRO
47026103	1314	S	FOURTH ST	\$253.75	\$60.00	\$313.75	E19-08135	PAREDES CAESAR
46615314	1302		FULTON ST	\$253.75	\$60.00	\$313.75	E19-11359	LONGS DRUGS STORES CALIFORNIA INC
48118130S	4825	E	GEARY ST	\$1,030.00	\$60.00	\$1,090.00	E18-06159	ASHFORD CURTIS M. JONES JOHN W & VIVIAN A
43311303	1547	W	HAMPTON WAY	\$253.75	\$60.00	\$313.75	E19-05388	FLORES DAVID M
40767111	6713	N	HARRISON AVE	\$713.50	\$60.00	\$773.50	E19-01773	WICHMAN DANIEL & HARPER JOHN T
44319320	1246	W	HARVARD AVE	\$257,50	\$60.00	\$317.50	E19-05703	ROJO JESUS SALVADOR
47125302	2010	S	HAZELWOOD BLVD	\$257.50	\$60.00	\$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
47909207	2428	S	HOLLY AVE	\$257.50	\$60.00	\$317.50	E18-07241	GOMEZ MARIA D
45507307	4840	E	HOME AVE	\$470.00	\$60.00	\$530.00	E18-00109	MAGDALENO MARIA E
31075108	3447	N	HORNET AVE	\$522,50	\$60.00	\$582.50	E19-04774	ZABALZA ELISEO A JR
47818216	2316	S	IVY AVE	\$5,374.75	\$60.00	\$5,434.75	CE17-13890	WHITE FLOYD L WHITE JAMES P ETAL
47825210	2384	S	IVY AVE	\$253.75	\$60.00	\$313.75	E19-04021	IBARRA JOSE DE JESUS
47722271	265	E	JENSEN AVE	\$257.50	\$60.00	\$317.50	E19-06359	WILLIAMS MARY A
46111105	3443	E	KERCKHOFF AVE	\$1,015.00	\$60.00	\$1,075.00	E19-04285	CAMPBELL JAMES ALIAN & MICHAELLE D TRS
46130218	4729	E	KINGS CANYON RD	\$3,007.24	\$60.00	\$3,067.24	CE18-1221/E19-09036	CHOV HENG TRUSTEE YOU KHLOEUNG
43325217	3652	N	LAFAYETTE AVE	\$253.75	\$60.00	\$313.75	E19-06879	STEVENS MALCOLM G & BRENDA K
47023104	4616	E	LANE AVE	\$813.00	\$60.00	\$873.00	E18-07036	GUZMAN ALBERTO NUNEZ MERCEDES R DE
45215522	2215	E	LEWIS AVE	\$257.50	\$60.00	\$317.50	E19-08088	FERNANDEZ LORETO & HILDA
30311113	422	W	LOCUST AVE	\$257.50	\$60.00	\$317.50	E19-05461	HIGGASON SHALYS LANAE
31625315	5749	E	LORENA AVE	\$257.50	\$60.00	\$317.50	E19-10515	URBINA EMANUELT & THELMA L
31329224	5738	E	MADISON AVE	\$257.50	\$60.00	\$317.50	E19-08695	MARTIN JUSTIN M
48003018	2534	S	MAPLE AVE	\$526.25	\$60.00	\$586.25	E18-07724	MENDOZA ELOY
46718414	1028		MAYOR AVE	\$261.25	\$60.00	\$321.25	E19-06461	JUAREZ SOPHIA A

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

DEFAULT NUMBER: 20-05509 APN: 467-184-14 SUFFIX:

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,920.28 BY: 41

C46718414000005509200032500003920280000000000

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME &

ADDRESS

JUAREZ SOPHIA A PO BOX 3668 PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

467-184-14 -7

PO BOX 3668 NAME &

PINEDALE CA 93650 **ADDRESS**

SITUS	1028 M	AYOR FRESNO									
	TAX - DE	FAULTED INFORMATION		NOTIC	E OF POWER T	O SELL TAX -	DEFAULTED PROPE	RTY	RESCISSION OF N	OTICE OF POW	ER TO SELL
А	MOUNT	DATE	DEFAULT NO.	DATE	R	ECORDED	DOCUMENT N	10.	DATE RECORDED	DOCUM	MENT NO.
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	IOTAL			5.40	10.00		,423.96				
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		RECORD OF INSTALL						CERTIFICATE	OF REDEMPTION		
START DATE REDEMPTION AMOUNT COLL. NO. DATE % PRINCIPAL INTEREST TOTAL I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF \$ WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE.									BOVE.		
							DRESS TY/STATE				
							Auditor-Co		urer-Tax Collector		
						COLL. NO.		TE	BY		
FCAC-344 (10/16/)							C	JRRENT TAX	ES NOT INCLUDED)	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 1028 Mayor, Fresno, CA

APN: 467-184-14

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1028 Mayor, Fresno, CA (APN: 467-184-14), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$321.24
FR-Remove Public Nuisance	\$341.26
Fresno City Weed	\$1,415.16

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on February 14, 2020 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours.

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 4775 E. Alta, Fresno, CA

APN: 470-172-23

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2022, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB MUIS in the amount of \$749.18, and a charge for FRESNO CITY WEED in the amount of \$464.00. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025 Claimant paid \$2,767.50 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of the charges/special assessment lien specified above, and all penalties, interest, and/or costs associated with each charge on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each charge/special assessment, as it is null and/or invalid in that it violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$158.76 referenced by "ACT 04/22/20 4775 E. Alta FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050564

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

Total: FRESNO COUNTY TAX COLLECTOR

Doc. Irans. Tax computed on full value of property conveyed 13,75. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2007-08 and for nonpayment were duly declared to be in default. DEFAULT # 07-11277

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 pursuant to a statutory power of sale in accordance with the provisions of Division I, Part 6, Chapter 7 of the California Revenue and Taxation Code, for the sum of

12,500

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 PERALTA FRANCIS G described as follows:

470-172-23

APN 470-172-23 MORE PARTICULARLY DESCRIBED AS LOTS 37 AND 38 IN BLOCK 6, SPARKMAN'S VENTURA AVENUE TRACT ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 9, PAGE 70 OF PLATS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

4/22/2020

Oscar J. Garcia, CPA, Fresno County

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 4/22/2020, 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

Ex. A-24



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER 470-172-23

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAX	RUJAV BJBA	E
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TAXA	REA (XIS.03	5 (2	EST CONTROL VALUE	F	5	80	
A	SSESSED TO						
BLANK PUR	SUANT TO CA GC625	4.21			1 (OCATION	1

LOCATION 4775 FALEA, ERESSIO

TAX PAYMENT IS	DISTRIBUTED AS BELOW	
AXING AGENCIES / VOTER APPROVED BONDS / S	SPECIAL ASSESSMENTS VALUE BASE PATE / \$1	MAMOREI
RCOUNTYWIDETAX) (0(00)	00 52501
RES PEN OVERRIDE	1 0324	38 - 581
RESNO USD 10 R	1 0165	38 \$41
RESNO USD 10 C	1 0006	84 816
RESNO USD 12A REF	1 0100	VII 525
RESNO USD 12B RFF	1 0081	30 \$27
STATE CCC 12 REFI	1 0019	44 8.4
RESNO DSD 10 E	1 0115	00 \$2.8
RESNO USD 15 REL	1 0030	92 5.9
TRESNO HSD 16 A	1 0039	30 \$ 5
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FRESNO USD 04B	1 (1156	12 535
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RESNO USD 10, TTA	1 1 0041	08 510
RESNO DSD 10 D	[007	56 813
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STATE CCC 16 A	1 00:40	
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STA LE CCC 02 S 18A	1 002	50 5 6
STATE CCC 16 B	0167	702 8.4
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FRES MOSQ & VECTR	f)	S1 (
FOREXROVE PERCENTIN	i-	5740
HISBREEL WELD	:-	\$463
	TOTAL 17	X \$1,545

1st hs	tallment	[2nd Installment			
Due Date	2020-12-10		Due Date	3021-04-10		
Status	1)(tc.		Status	Duc		
Taxes Duc	\$ 772.55		Taxes Due	\$ 772.58		
Penalties Due	\$77.23		Penalties Due	\$ (0)		
Additional Fees Due	S (II)		Additional Fees Due	\$ 00		
Total Amount Due	\$ 849.78		Total Amount Due	\$ 772.55		
Parcel Number	470-172-23		Parcel Mumber	470-172-23		

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SB2 Fee:

\$38.00

Taxes:

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations. Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9th day of August , 20	19
Dated: 8/9/19	By: M. Januard Supervisor John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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.



Ex B-24.1

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing conducted on August 7 and 8, 2019)										
APN #	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	6892- Secured Property/D emo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
45916104	357	N	ABBY ST		543.82			543.82	E18-03503	SAVELAND MICHAEL
45916121	367	N	ABBY ST		434.11			434.11	E18-03505	MILLER DEBORAH LYNN
47017223	4775	E	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856	Ε	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
409052015	6114	N	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN
42823318	1929	E	ASHLAN AVE			822.20		822.20	CE15-8215	ZUNIGA ADALBERTO
481181085	4879	Ε	ATCHISON ST		360.35			360.35	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECIL & CALLIE L
46715504	1129		BSTREET		212.25			212.25	E18-03560	MARTINEZ HERMENEGILDO
46108221	211	S	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A
568273065	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN
46121223	4561	Е	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVID ETAL
47026215	3437	E	BUTLER AVE			2,372.20		2,372.20	E19-00868	ELIZABETH MENCHACA
48038205	4735	Е	BYRD AVE			547.46		547.46	E18-02324	JAMKE
48023526	2428	S	CEDAR AVE		302.59		1,216.00	1,518.59	E19-03440	DAVIS C & NELLIE
46830306	1731	S	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMAI H
45917126	378	N	CLARK ST		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	5	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL, CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	5	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECHO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES
45219113	712	N	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	Ε	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANIE GAYLE
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY GARCIA
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LP
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST		312.74	1	588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447	7	FULTON ST		356.49	9	463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181299	4827	E	GEARY ST		338.36	5		1	E19-01932	RAMIREZ HUMBERTO
481181269	4837	E	GEARY ST		267.18	3		267.18	E19-02286	VO HAI THANH

×. B-24.2

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 470-172-23

SUFFIX:

DEFAULT NUMBER: 20-05600

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: BY: 41

2,767.50

C47017223000005600200032500002767500000000003

PARCEL NO.

470-172-23 -2

ORIGINAL ASSESSEE NAME &

ADDRESS

PERALTA FRANCIS G PO BOX 3668

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

NAME & ADDRESS

PO BOX 3668 PINEDALE CA 93650

SITUS 4775 E ALTA FRESNO

SITUS	4775 E	ALTA FRESNO								
		FAULTED INFORMATION					DEFAULTED PROPE	11		OTICE OF POWER TO SELL
А	MOUNT	DATE	DEFAULT NO.	DATE		RECORDED	DOCUMENT	IO. DATE RECORDED DOCUMENT NO		DOCUMENT NO.
1	,709.56	06/30/21	20-05600					,, <u> </u>		
		1	VALUATIONS		1 .				REMAF	RKS
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20-21 21-22 22-23 23-24	2500 PAID PAID PAID	0				25000	5-035 5-035 5-035 5-035			
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		RECORD OF INSTALL	MENT PAYMENTS					CERTIFICATE	OF REDEMPTION	
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							ME DRESS TY/STATE			
							Auditor-C		urer-Tax Collector	
						COLL. NO.		ATE	ы	
FCAC-344 (10/16/))						C	URRENT TAX	ES NOT INCLUDED)

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 4775 E. Alta, Fresno, CA

APN: 470-172-23

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 4775 E. Alta, Fresno, CA (APN: 470-172-23), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Remove Public Nuisance	\$749.18
Fresno City Weed	\$463.00

The assessed costs for the structure demolition were services provided to the previous property owner who lost the property at the tax sale. The Notice of Special Assessment upon which this portion of the Tax bill is based, was recorded on August 9, 2019 and is attached. Of note, the special assessment authorizing the removal of public nuisance and weed billing is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessment, but his tender of payment was

rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

		\sim		,		
			<u></u>		Check No	077164020
Ĩ	Check Date: Apr/10/2025	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
1	Invoice Number APN470-172-23 VV	Apr/07/2025	02583041	1150	NONE	\$158.76
	Description: ACT 04/22/20 4775 E ALTA	FR				

		 Vendor Name	
Vendor Number			
TGEN			
Check Number	Date	Total Amount	Total Paid Amount
077164020	Apr/10/2025	\$158.76	\$158.76

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917419

THE ESTABLE SANDORS OF A STATE OF THE SERVICE OF TH

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA COUNTY OF FRESNO FRESNO, CALIFORNIA

Date Apr/10/2025

077164020

Pay To The

HOVANNISIAN BRYCE D

\$158.76**

Order Of

****ONE HUNDRED FIFTY-EIGHT AND 76/100 DOLLAR****

PO BOX 3668 PINEDALE, CA 93650

Docur J garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 2428 S. Cedar, Fresno, CA

APN: 480-235-26

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$302.58, a charge for FRESNO CITY WEED in the amount of \$1,216.00, and a charge for FR CITATION/PENALTY in the amount of \$313.74. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$3,483.35 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

FRESNO County Recorder Paul Dictos, CPA

Wadnesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

CR SB2 Fee: Taxes:

\$11.00 \$0.00 \$22.00

FRESNO COUNTY TAX COLLECTOR

Doc. I rans. Tax computed on full value of property conveyed 22.00. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2010-11 and for nonpayment were duly declared to be in default. DEFAULT # 10-05407

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

19,700

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 DAVIS C & NELLIE described as follows:

480-235-26

APN 480-235-26 MORE PARTICULARLY DESCRIBED AS "LOTS 19 AND 20, BLOCK 10F SUNSET HEIGHTS, RECORDED IN PLAT BOOK 7, PAGE 51, FRESNO COUNTY RECORDS. EXCEPTING THEREFROM THE EAST 10 FEET FOR ROAD." IN THE CITY OF FRESNO.

Executed on

4/22/2020

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 4/22/2020, 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.

letalu M

Signature







Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out 1 New Soaich | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

PARCHE NUMBER 180.335.36

LAND IMPROVEMENTS	MOBILE HOME		EXEMPTION	NEE TAXABLE VALUE
\$8,264.00 \$100	2 :41	\$ (8)	800	\$ 5,704.90
IR.201 KEDA KAT	8	PERCONION VALUE	1	$\frac{\zeta-r+1}{2}$
ASSESSED TO				
BLANK PERSUANT TO CA GCC				LOCATION PARS CEDAR LIGENIO

TAX PAYMENT IS DISTRIBUTED AS DELOW FAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS VALUE BASE FIA LE / The ECOUNTYWIDE LAX 1 0008800 RESPENDINGNERROD 03345 HILSMO SEE IN 8 01555 FRESNO USO 10 C 00568 RESNO USE 12A REF FRESHO USE 176 RUT STATE CCC D REFE 001910 ESESMO USE 10 E 01150 LSESNO OSD IS RUI 0.0399 FRESNO USE 16 A 00393 FRESNO USD 10 F 09/1388 ERESBOTUSD 99C 01454 ERESNO HSD 02A 021558 ERUSNO USESOJIK $\alpha | \{ (i,j) \in \mathcal{S}_{i} \}$ EKESNO USDOIL 01/2/40 EFF-SMO USD TORFF 08.31. FRESNO USD 10, 117. 001168 EEESNO USD 101D (111735) FRESMO USD 16 B 002948 Idd SNO USD 01 d (8) 369 ERESNO USO 16 C 04164 53.40 ERUSNO LISE 20 A 11.15(10) 001.17 STATE CCC IS REFE STATE CCC 16 A 00400 STATE CCC 17 RBF1 STATE CCC C2 ST8A \$ ()(180750 STATE CCC 16 B 044702 1 27(974 TOTAL TAX RATE ER CHA HOS PINACI \$111.73 MELETE OOD ASSME Į, 519.86 FEFS MOSQ & VECTR FIGREMOVE PUB NOTS \$1.08 6 RESNO CITY WEED \$1,216.00 TOTAL TAX \$1,945.40

1st firs	 2od installment		
Due Date	201142-10	Dyn Caic	2021-03-16
Status	Dit.	Status	(,) 17,
Taxes Due	\$ 074.20	Tayon Hips	5.94(2)
Penalties Due	N17 39	Provides the	/ (3) J
Additional Fees Due	K (1))	Addinonal Eces Dire	5 (1)
Total Amount Due	\$ 102159	Total Amount One	\$ 07.1 %)
Parcel Number	120-377-39	Parcel Number	480., 48.76

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

Fees

\$38.00

CA SB2 Fee: Taxen:

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9" day o	f <u>August</u> , <u>2019</u> .
Dated: 8/9/19	By: M Liamella John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION
	fficer completing this certificate verifies only the identity of the individual who signed the ertificate is attached; and not the truthfulness, accuracy, or validity of that document
STATE OF CALIFORNIA COUNTY OF FRESNO)
the basis of satisfactory evider acknowledged to me that he/si	ne, Christina Pasillas, Notary Public, personally appeared John Giannetta, who proved to me on note to be the person(s) whose name(s) is/are subscribed to the within instrument and he/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their 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.





ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

	(Public Hearing conducted on August 7 and 8, 2019)									
APN ≠	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost	6892- Secured Property/D emo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
45916104	357	N	ABBY ST		543.82			543.82	E18-03503	SAVELAND MICHAEL
45916121	367	N	ABBY ST		434.11			434.11	E18-03505	MILLER DEBORAH LYNN
47017223	4775	È	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
409052015	6114	N	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN
42823318	1929	Ē	ASHLAN AVE			822,20		822.20	CE15-8215	ZUNIGA ADALBERTO
481181089	4879	E	ATCHISON ST		360,35			360.35	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECIL & CALLIE L
46715504	1129		B STREET		212.25			212,25	E18-03560	MARTINEZ HERMENEGILDO
46108221	211	5	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A
568273069	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN
46121223	4561	E	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVID ETAL
47026215	3437	E	BUTLER AVE			2,372.20		2,372.20	E19-00868	ELIZABETH MENCHACA
48038205	4735	E	BYRD AVE			547.46		547.46	E18-02324	JAMKE
48023526	2428	S	CEDAR AVE		302.59		1,216.00	1,518.59	E19-03440	DAVIS C & NELLIE
46830306	1731	S	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMAI H
45917126	378	N	CLARK 5T		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	S	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	S	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECHO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES
45219113	712	N	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	E	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANIE GAYLE
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY S SR
47819132	2345	5	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY GARCIA
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LLP
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WELIAM M
45419310	708	N	FIFTH ST		312.74		588.70		E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447	7	FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181295	4827	E	GEARY ST		338.36	5		338.36	E19-01932	RAMIREZ HUMBERTO
48118126S	483	7 E	GEARY ST		267.18	3		267.18	E19-02286	VO HAI THANH

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

Clty of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Diotos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

CA SB2 Fee:

Pages: 3

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

9th day of ____ Dated this August

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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.

CHRISTINA PASILLAS Notary Public - California Fresno County Commission # 2214727 My Comm. Expires Oct 15, 2021



DOC #2019-0089086 Page 2 of 3

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

	(Public Hearing Conducted on August 7 and 8, 2019)									
				6475-		Total				
APN#	Str#	Dir	Property Address	Citations/	Releases	Penalties	Case#	Owner's Name		
			•	Penalties		Amount		Critici & France		
42224225	1000	747	ANTOTING ALTE	050.75	60.00	Unpaid	710 01 (11			
43334225	1926		ANDREWS AVE	253.75	60.00		E19-01641	SALGUERO LAURA		
49611508	5856		ANDREWS AVE	7,650.00	60.00		E19-00458	LEON GENARO		
481181085	4879		ATCHISON ST	818.75	60.00		E18-06212	VANG CHAI YI & YING HER		
46716603	745		BST	253.75	60.00		E19-03261	BROWN CECIL & CALLIE L		
47806318	2155		BARDELL ST	507.50	60.00		E18-07769	WASHINGTON NATHANIEL		
47026212	3451		BUTLER AVE	257.50	60.00		E19-01274	ANTARAMIAN PERRY A		
45915201	385		CALAVERAS ST	261.25	60.00		E19-01791	A&A HOLDINGS & INVESTMENTS LLC		
46839050	222	5	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC		
48023526	2428	5	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE		
45917126	378	N	CLARK ST	253.75	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA		
47127139	3815	Ε	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO		
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE		
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE		
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL		
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA		
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR		
47819132	2345	S	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY S SR		
43622215	3335	E	FARRIN AVE	522.50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M		
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M		
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC		
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	E19-01171	RAMIREZ IRMA G		
47118207	1840	5	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO		
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC		
46829319	447		FULTON ST	253.75	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE		
481181265	4837	E	GEARY ST	257.50	60.00	317.50	E19-02286	VO HAI THANH		
45915102	389	N	GLENN AVE	261.25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H		
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC		
45910313	2945	E	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA		
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS		
46526102	8	E	KEARNEY BLVD	253.75	60.00	313.75	E19-01279	DE MADERA INC		
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC		
47803046		+	MARTIN LUTHER KING IR	515.00	60.00		E18-05202	KING OF KINGS COMMUNITY CENTER		
46018503		+-	NEVADA AVE	257.50	60.00		E19-03195	DAVENPORT EDWARD & OLEAN		
46023312		-	NEVADA AVE	265.00	60.00		E19-01072	PHAN LUC		
46524407	454	-	OLEANDER AVE	253.75	60.00	1	CE17-8711	GONZALEZ BERTHA ALFARO		

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 480-235-26 SUFFIX: DEFAULT NUMBER: 20-05900

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,483.35 BY: 41

C4802352600000590020003250000348335000000009

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

DAVIS C & NELLIE P O BOX 3668 PINEDALE CA 93650 CURRENT

ADDRESS

HOVANNISIAN BRYCE D

PARCEL NO.

480-235-26 -0

OWNER NAME &

P O BOX 3668 PINEDALE CA 93650

SITUS	2428 S	CEDAR FRESNO										
	TAX – DEI	FAULTED INFORMATION			NOTI	CE OF POWER	TO SELL TAX	- DEFAULTED PROPE	RTY	RESCISSION OF		POWER TO SELL
AM	MOUNT	DATE	DEFAUL	LT NO.	DATE	'	RECORDED	DOCUMENT	NO.	DATE RECORDED	C	OCUMENT NO.
2,	,153.18	06/30/21	20-0	5900							***	
YEAR	LAND	IMPROVEMENTS		LUATIONS LPROPERTY	EXEMPTIC	ane I a	IET VALUE	l tra		REMA	ARKS	
20-21	820		FERSONAL	LFROFERIT	EXEINIT ITO	,,,,,	8204					
21-22 22-23 23-24	PAID PAID PAID	±					8204	5-918 5-918 5-918 5-918				
									TO THE PARTY OF TH			
		1				TAXES AND	PENALTIES					
YEAR	INST.	TAX		PENALTY		COST		SUB-TOTAL	%	REDEMPTION PENA	ILTY	TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID	1,948.4		194.7	78	10.00		2,153.18				
	TOTAL	1,948.4	0	194.7	78	10.00	2	2,153.18				
		REDEMPTION S	SCHEDULE	Manual III			REDEMPTIO	N FFF				
REDEMPTION SCHEDULE INCLUDES CREDIT FOR REDEMPTION AMOUNT REDEMPTION AMOUNT REDEMPTION AMOUNT JUL 24 3,249.54 AUG 24 3,278.76 SEP 24 3,307.99 MAR 25 3,483.35 OCT 24 3,337.22 MAY 25 3,512.57 NOV 24 3,366.44 JUN 25 3,541.80 DEC 24 3,395.67 REDEMPTION FEE REDEMPTION FEE REDEMPTION AMOUNT INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS INTEREST ON UNPAID BALANCE CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS AMOUNT NECESSARY TO REDEEM FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL TOTAL AMOUNT												
		RECORD OF INSTALL							CERTIFICATI	E OF REDEMPTION		
START DATE REDEMPTION AMOUNT COLL. NO. DATE % PRINCIPAL INTEREST TOTAL I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF \$ WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOV							ED ABOVE.					
							1	AME DDRESS ITY/STATE				
									Garcia, C.P.A. ontroller/Treas	urer-Tax Collector	7	
							COLL. NO.	DA	ATE	BYCOPY	L	
FCAC-344 (10/16/)								С	URRENT TAX	ES NOT INCLUDE	D	

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re: 2428 S. Cedar, Fresno, CA

APN: 480-235-26

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 2428 S. Cedar, Fresno, CA (APN: 480-235-26), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty	\$313.74
FR-Remove Public Nuisance	\$302.58
Fresno City Weed	\$1,216.00

The citation and penalties, and the assessed costs for removal of the public nuisance and weed abatement, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill are based, were recorded on August 9, 2019 and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance and Weed billings is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL..COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 2341 S. Elm, Fresno, CA

APN: 478-191-30

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$438.70, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$1,748.29 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claim only involves nonvaluation issues in order to satisfy any procedural requirement.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$37.70 referenced by "ACT 04/22/20 2341 S. Elm FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. I am an officer in JJD Management Associates and authorized to pay bills on properties it manages. On March 28, 2025 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1 \$11.00

Fees: CA SB2 Fee:

\$0.00 \$5.50

Total: FRESNO COUNTY TAX COLLECT

Doc. Trans. Tax computed on tull value of property conveyed 5.50. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2013-14 and for nonpayment were duly declared to be in default. DEFAULT # 13-04245

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 pursuant to a statutory power of sale in accordance with the provisions of Division I, Part 6, Chapter 7 of the California Revenue and Taxation Code, for the sum of

4,900

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 PRIEST TONY S SR

described as follows:

478-191-3

APN 478-191-30 MORE PARTICULARLY DESCRIBED AS THAT PORTION OF LOTS 54 AND 55 OF ELM ADDITION NO. 4, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 10, PAGE 72 OF PLATS, FRESNO COUNTY RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT ON THE NORTH LINE OF SAID LOT 55 WHICH BEARS SOUTH 89 DEG 26'50" EAST 29.40 FEET FROM THE NORTHWEST CORNER OF SAID LOT, THENCE SOUTH 01 DEG 16'54" WEST TO A POINT ON THE SOUTH LINE OF SAID LOT 54, THENCE EASTERLY ALONG THE SOUTH LINE OF SAID LOT TO THE SOUTHEAST CORNER OF SAID LOT 54 THENCE NORTH ALONG THE EAST LINE OF SAID LOTS TO THE NORTHEAST CORNER OF SAID LOT 55, THENCE WEST ALONG THE NORTH LINE OF SAID LOT 55 TO A POINT OF BEGINNING. IN THE CITY OF FRESNO.

Executed on 4/22/2020

By Oscar J. Garcia, CPA, Fresno County Pax 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 4/22/2020, 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(ics), 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 / ////



Exhibit One





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Leg Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020 JULY 1, 2020 - JUNE 30, 2021

#APGEL 1998EH 478 19130

\$ 7,878 00	TAXABLE VALUE	NET TAXA	EXEMPTION	PERSONAL PROP	OBILE HOME	MENTS MO		LAND
TAX APEA 605.221 PED GOVEROL VALUE ASSESSED TO BLANK PERSUANT TO CA GCC234.21	\$ 7.878 (8)	\$73	20, 23, 27	.,5 5.07			5 ()()	\$ 7,878 (0)
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i i	HOCKSTON							
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	DISTRIBUTED AS BELOW	production of the second second second
LAXING AGENCIES / VOTER APPROVED BONDS / SP -R COUNTYWIDE LAX	ECIAL ASSESSMENTS VALUE BASE FATE / SI	
RESPEN OVERRIDE	1 100	
RI SNO USD 10 B	1 919	
RESNO USD 10 C	1 105	
RESNO USD 12A REF	1 (11)	
RUSSIO USD LAB RCI	003	1
STATE CCC 12 RELL	1005	
-RESNO USE 10 ::	1 011	1
RESNO USE IS REL	1 1711	
RESNO USE 16 A	(18)	
RESNO USD 10 F	(60)	
RESNOUSE 99C	011	
PESNOTISC 07a	01	1
RESNO USD 64B	1 0150	
KESSO USE SH	(01)	
RESNO USE 10 RH	008	
RESNO USE 10 11A	001	1
RESNO USD 10 D	1 007	
RESNO USD 16 B	(80)	
RESNO USD 91 G	1 00.3	
RESROUSD 1610	(41)	1
TG-SNO USD 20 A	1 0.359	1
STATUCCC B REFE	1 1991	1
STA PE CCC 16 A	1 003	1
STATE CCC 17 ROED	(00)	
CIA LE CCC 62 S 183	1 1817	1
WATE CCC 16 B	1 1 015	1
OTAL TAX RACE	1.271	
TROTTATION PENAL I	15	\$317
JULET DOD ASSMI	6	\$113
TES MOSQ & VECTR	6	SI
B-RUMOVE, PUB NURS	Ć1	\$438
	IOTAL -	VX (617) (

	tellment	2rd Installment				
Due Date	2026 12 10	Due Date	2071-04-10			
Status	Due	Statur	1386.			
Taxes Due	5 485 45	Taxos Du	\$ 485.45			
Penalties Due	\$48.52	Populties Duc	\$ 19(1			
Additional Fees Due	¥ 00	Additional Eces Our	\$ 00			
Total Amount Due	\$ 533.97	Total Amount Dur	\$ 685.45			
Parcel Number	178-191-30	Parcel Noveles				

Exhibit Tues

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM – Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

Feen: CA SBZ Fee: \$38.00 \$0.00 \$0.00

CA SB2

\$0.00 \$38.00

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 9 th day of August	, <u>2019</u>
Dated: 8/9/19	By: My Linux By: Mohn Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION
	CODE ENFORCEMENT DIVISION
	·
	this certificate venifies only the identity of the individual who signed the hed; and not the truthfulness, accuracy, or validity of that document
STATE OF CALIFORNIA)	
COUNTY OF FRESNO)	,
	sillas, Notary Public, personally appeared John Giannetta, who proved to me on
the basis of satisfactory evidence to be the per	rson(s) whose name(s) is/are subscribed to the within instrument and

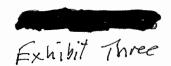
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

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.

WITNESS my hand and official seal.

Signature





ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

Dublic	Wagning	conducted o	se Bermiet 7	and O	2010)
Public	Hearing	connuctea o	m August /	ana 8.	20191

APN #	Str#	Dir	Property Address	6476- Public Nuisance Enforcem ent	6868-Public	6892- Secured Property/D emo/Title Search	6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name SAVELAND MICHAEL
		_		 						
45916121		_	ABBYST		434.11		140.00		E18-03505	MILLER DEBORAH LYNN
47017223	4775		ALTA AVE		749.19		463.00		E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856		ANDREWS AVE	ļ	461.87	200.00			E19-00458	LEON GENARO
40905201S			ANGUS ST	ļ		1,740.10			E19-02233	MIKOW PAUL & MARILYN
42823318	1929		ASHLAN AVE		242.00	822.20			CE15-8215	ZUNIGA ADALBERTO
48118108S	4879		ATCHISON ST		360.35				E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	ļ	450.77		1,438.79		E19-03261	BROWN CECTL & CALLIE L
46715504	1129	<u> </u>	BSTREET		212.25				E18-03560	MARTINEZ HERMENEGILDO
46108221	211		BACKER AVE			2,710.18			E18-06930	KORNOFF JOYCE A
56827306S	9723	_	BACKER AVE	<u> </u>		323.00			E19-04783	HINH HIEN
46121223	4561	_	BALCH AVE			739.15			E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVID ETAL
47026215	3437	+	BUTLER AVE			2,372.20			E19-00868	ELIZABETH MENCHACA
48038205	4735	4	BYRD AVE			547.46			E18-02324	JAMKE
48023526	2428		CEDAR AVE		302.59		1,216.00		E19-03440	DAVIS C & NELLTE
46830306	1731		CHERRY AVE			478.00			CE13-7052	TRUONG NGOCMALH
45917126			CLARK ST		402.17				E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	S	CLOVIS AVE		1,460.81				E19-00367	CENTRAL, CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	-	DEARING AVE			478.00			CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00			E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECHO AVE		1,155.00	1,484.20			E18-07177	WOOSLEY CHARLES
45219113	712	N	I		416.38				E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST	<u> </u>	224.00	ĺ		224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	E	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANIE GAYLE
47819130	2341	S	ELM AVE		438.71			435.71	E19-03137	PRIEST TONY S SR
47819132	2345	5	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	E	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY CARCIA
43517428	1544	E	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LI'
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		675.99	1,080.19	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST		312.74		588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447	7	FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181295	4827	E	GEARY ST		338.36			338.36	E19-01932	RAMIREZ HUMBERTO
48118126S	4837	7 E	GEARY ST		267.18			267.18	E19-02286	VO HAI THANH

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Diotos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 3

Fees: CA SB2 Fee: Taxes:

\$31.00 \$0.00 \$0.00

Total: CITY OF FRESNO / DARM

\$0.00 \$31.00

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019; assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of August , 2019

Dated: 8/9/19

John Giannetta, Housing Program Supervisor
CODE ENFORCEMENT DIVISION

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

) ss

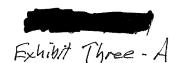
On Color of the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(les), and that by his/her/their signature(s) on the instrument the person(s), or the 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

CHRISTINA PASILLAS
Notary Public - California
Fresno County
Commission # 2214727
My Comm. Expires Oct 15, 2021



CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on August 7 and 8, 2019)

APN #	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
43334225	1926	W	ANDREWS AVE	253.75	60.00	313. <i>7</i> 5	E19-01641	SALGUERO LAURA
49611508	5856	E	ANDREWS AVE	7,650.00	60.00	7,710.00	E19-00458	LEON GENARO
481181085	4879	Ε	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	253.75	60.00	313.75	E19-03261	BROWN CECIL & CALLIE L
47806318	2155	5	BARDELL ST	507.50	60.00	567.50	E18-07769	WASHINGTON NATHANIEL
47026212	3451	E	BUTLER AVE	257.50	60.00	317.50	E19-01274	ANTARAMIAN PERRY A
45915201	385	N	CALAVERAS ST	261.25	60.00	321.25	E19-01791	A&A HOLDINGS & INVESTMENTS LLC
46839050	222	5	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC
48023526	2428	S	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE
45917126	378	N	CLARKST	253 <i>.7</i> 5	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA
47127139	3815	Е	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY 5 SR
43622215	3335	E	FARRIN AVE	522_50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	E19-01171	RAMIREZ IRMA G
47118207	1840	S	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST	253.75	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE
48118126S	4837	E	GEARYST	257.50	60.00	317.50	E19-02286	VO HAI THANH
45915102	389	N	GLENN AVE	261.25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910313	2945	E	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS
46526102	8	E	KEARNEY BLVD	253.75	60.00	313.75	E19-01279	DE MADERA INC
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC
47803046	2302	5	MARTIN LUTHER KING JR	515.00	60.00	575.00	E18-05202	KING OF KINGS COMMUNITY CENTER
46018503	3220	E	NEVADA AVE	257.50	60.00	317.50	E19-03195	DAVENPORT EDWARD & OLEAN
46023312	4546	E	NEVADA AVE	265.00	60.00	325.00	E19-01072	PHAN LUC
46524407	454	E	OLEANDER AVE	253.75	60.00	313.75	CE17-8711	GONZALEZ BERTHA ALFARO

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 478-191-30

SUFFIX:

DEFAULT NUMBER: 20-05807

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1:

2975 E BELMONT AVE

ADDR2:

FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 BY: 41

AMOUNT: 1,748.29

C4781913000000580720003250000174829000000000

Fresno County

Date: 3/28/2025

Office: Treas

Mach ID: TRE573647

Cashier:bsantana

Batch: 30181 Tran #: 45

Receipt #:01459243

Tax

Acct #: 47819130000 Sub: 5807

Installment Num: 0

Secured Deling Final

\$1,748.29

Payment Total:

\$1,748.29

Transaction Total:

\$1,748.29

Check Tendered:

\$1,748.29

Thank you for your payment. Have a nice day!

Exhibit Four

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

PARCEL NO.

478-191-30 -9

ORIGINAL ASSESSEE NAME & ADDRESS

PRIEST TONY S SR P O BOX 3668 PINEDALE CA 93650

CURRENT OWNER NAME &

HOVANNISIAN BRYCE D P O BOX 3668 ADDRESS PINEDALE CA 93650

C FIM EDECNO

		ELM FRESNO								
		FAULTED INFORMATION	DEFAULTNO				DEFAULTED PROPE	11		OTICE OF POWER TO SELI
	MOUNT	DATE	DEFAULT NO.	DATE	ļ F	RECORDED	DOCUMENT N	10.	DATE RECORDED	DOCUMENT NO.
1,	077.94	06/30/21	20-05807			<u> </u>				
VEAD 1	LAND	IMPROVEMENTS	VALUATIONS PERSONAL PROPERTY	EXEMPTION:	e I s	JET VALUE	I TDA		REMAR	RKS
YEAR	LAND		PERSUNAL PROPERTY	EXEMPTION	,	NET VALUE	TRA			
20-21 21-22 22-23 23-24	787 PAID PAID PAID	8				7878	5-224 5-224 5-224 5-224			
VEAD 1	INCT.	l TAV	J. DENAL	TV.		PENALTIES	CUD TOTAL	D 0/	L DEDEMOTION DENA	TOTAL
YEAR	INST.	TAX	PENAL		COST		SUB-TOTAL	%	REDEMPTION PENAL	TY TOTAL
20-21 21-22 22-23 23-24	BOTH PAID PAID PAID TOTAL	970.90		7.04	10.00		077.94			
INCLL	DES CREDIT FOR	REDEMPTION S	IN TRUST			REDEMPTION				
JUL 24 AUG 24 SEP 24 OCT 24 NOV 24 DEC 24	REDEMPTIO 1,63 1,64 1,66 1,67 1,69	1.78 6.35 0.91 5.48 0.04	REDE JAN 25 FEB 25 MAR 25 APR 25 MAY 25 JUN 25	EMPTION AMOUNT 1,719.17 1,733.73 1,748.29 1,762.86 1,777.42 1,791.98		INTEREST ON TOTAL REDEM CREDIT FOR F AMOUNT NEC	D ON PREVIOUS INST UNPAID BALANCE IPTION AMOUNT AND PREVIOUS INSTALLME ESSARY TO REDEEM ORDING RESCISSION	INTEREST NT PAYMENTS		
		RECORD OF INSTALL						CERTIFICATI	E OF REDEMPTION	
OLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUNT L INTEREST	ТОТ/	AL	1	BY CERTIFY THAT I HE AMOUNT NECES		ED THE SUM OF \$ DEEM THE PROPERTY	DESCRIBED ABOVE.
							ME DRESS Y/STATE			
								Barcia, C.P.A Introller/Treas	surer-Tax Collector	
						COLL. NO.	DA	TE	BYCOPY	
C-344 (10/16/)							CI	JRRENT TAX	KES NOT INCLUDED)

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

2341 S. Elm, Fresno, CA

APN: 478-191-30

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 2341 S. Elm, Fresno, CA (APN: 478-191-30), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR Citation/Penalty \$317.50 FR-Remove Public Nuisance \$438.70

The citation and penalties, and the assessed costs for removal of the public nuisance, were services provided to the previous property owner who lost the property at the tax sale. The Notices of Special Assessments upon which these portions of the Tax bill is based were recorded on August 9, 2019, and are attached. Of note, the special assessment authorizing the Citation/Penalty portion of the tax bill is characterized as having a priority of a judgment lien, and the special assessment authorizing the Public Nuisance Removal is characterized as allegedly having the priority of a tax lien.

Exhibit Five

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessments, but his tender of payment was rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment liens for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.

Regardless of the characterization of the Special Assessments as tax liens or not, the special assessments were extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment liens recorded by the City of Fresno before the sale. Accordingly, being charged for liens that have been extinguished, regardless if they were characterized as "tax liens," is erroneous and unlawful, and these amounts must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriorty status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of*

Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect these liens from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.

Even if the Tax Deed did not extinguish the alleged "tax liens," it certainly extinguished any special assessment or encumbrance that has the priority of a judgment lien pursuant to Revenue and Taxation Code section 3712. Accordingly, at the very least, the recorded special assessment that has the priority of a judgment lien has been extinguished, and the tax bill is overstated, and is being erroneously or illegally assessed against my client.

For the above stated reasons, the special assessment liens are erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

1	. 🔘			,		Check I	No. 077164023
-	Check Date: Apr/10/2025		Invoice Date	Voucher ID	Fund	Organization	Paid Amount
Ì	Invoice Number APN478-191-30 YY		Apr/07/2025	02583044	1150	NONE	\$37.70
	Description:	cin.					
	ACT 04/22/20 2341 S ELM	FR	13.				\mathcal{F}_{i}

Vendor Number	Vendor Name							
TGEN	HOVANNISIAN BRYCE D							
Check Number	Date		Total Amount	Total Paid Amount				
077164023	Apr/10/2025		\$37.70	\$37.70				

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917422

0

THIS DOCUMENT IS PRINTED IN TWO COLORS, DO NOT ACCEPT UNLESS BLUE AND BROWN ARE PRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211 STATE OF CALIFORNIA
COUNTY OF FRESNO
FRESNO, CALIFORNIA

Date Apr/10/2025

077164023

Pay To The

8510004257 / 18028050 ©2010 - 0221

HOVANNISIAN BRYCE D

110 VI ((4) (I) (I) (I) (I) (I)

Order Of

\$37.70**

****THIRTY-SEVEN AND 70/100 DOLLAR****

P O BOX 3668 PINEDALE, CA 93650

Oscar J garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 25, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

4406 E. Ball, Fresno, CA

APN: 460-227-18

Dear Mr. Garcia:

Lindsay E. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by her for "taxes" on the above referenced property. This claim is made by and through her attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR STRUCT DEMOL in the amount of \$1,023.26 and a charge for FR REMOVE PUB NUIS in the amount of \$3,108.28. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on February 14, 2020 prior to the tax sale. On February 27, 2024, Claimant paid \$6,983.76 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes her responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven.

claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION

I, Lindsay E. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 26, 2025 at Fresno, California.

Lindsay E. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to:

2020-0050590

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Taxes

Pagen: 2

Fees: CA SB2 Fee:

0.00

FRESNO COUNTY TAX COLLECT

Doc. Trans. Tax computed on full value of property conveyed 30,25. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2011-12 and for nonpayment were duly declared to be in default. DEFAULT# 11-03931

This deed, between the Fresno County Tax Collector (SELLER) and Lindsay E Hovannisian; A married woman as her sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

27,100

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 DAMASCO ANTONIO & SUSAN described as follows:

460-227-18

See Attachment A

Executed on

4/22/2020

By Ocas Outless
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 4/22/2020, 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 / Utalli



Attachment A

APN 460-227-18 MORE PARTICULARLY DESCRIBED AS PARCEL 1:LOT 23 AND 24 AND THE NORTHEAST FIVE FEET OF LOT 25 IN BLOCK 78 OF SIERRA VISTA ADDITION NO. 4 ACCORDING TO THE MAP THEREOF RECORDED SEPTEMBER 29, 1922 IN BOOK 9 PAGE 68 OF PLATE, IN THE OFFICE OF THE COUNTY RECORDER OF FRESNO COUNTY, PARCEL 2: A PORTION OF THE FORMER CLOVIS BRANCH OF THE SOUTHERN PACIFIC RAILWAY RIGHT OF WAY, WHICH HAS BEEN QUITCLAIMED TO THE CITY OF FRESNO, BY DOCUMENT NO. 51563 ON JULY 9, 1974, AND RECORDED IN BOOK 6321 OF OFFICIAL RECORDS, AT PAGE 299, ET SEQ., FRESNO COUNTY RECORDS, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE MOST SOUTHERLY CORNER OF LOT 22 IN BLOCK 78 OF SIERRA VISTA ADDITION NO. 4, AS SAID LOT IS SHOWN ON THE MAP THEREOF, FILED IN THE OFFICE OF THE COUNTY RECORDER, SEPTEMBER 29, 1922, AND RECORDED IN VOLUME 9 OF PLATS AT PAGE 68, FRESNO COUNTY RECORDS; THENCE SOUTH 30 DEGREES 38-39- EAST, ALONGTHE SOUTHEASTERLY PRODUCTION OF THE SOUTHWESTERLY LINE OF SAID LOT 22, A DISTANCE OF 30.60 FEET; THENCE SOUTH 60 DEGREES 04-58- WEST, A DISTANCE OF 35.81 FEET; THENCE SOUTH 58 DEGREES 29-00- WEST, A DISTANCE OF 19.21 FEET, TO THE INTERSECTION WITH A LINE WHICH IS PARALLEL WITH AND 5.00 FEET SOUTHWEST OF THE SOUTHWESTERLY LINE OF LOT 24, IN SAID BLOCK 78; THENCE NORTH 31 DEGREES 38-30- VEST, PARALLEL WITH AND 5.00 FEET SOUTHWEST OF THE SOUTHWESTERLY LINE OF SAID LOT 24, A DISTANCE OF 30.00 FEET, TO THE INTERSECTION WITH THE SOUTHEASTERLY LINE OF LOT 25, IN SAID BLOCK 78; THENCE NORTHEASTERLY, ALONG THE SOUTHEASTERLY LINES OF LOTS 25, 24 AND 23, IN SAID BLOCK 78, TO THE POINT OF BEGINNING. IN THE CITY OF FRESNO.



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS

JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER

5 30,930 00 5 00	E 100	PERSONAL PROP	The state of the s	NET TAXABLE VALUE
TAX AREA I 100	317	\$ 1941	\$7,000 DO HOMEOWNER	
E03	5.035	EST CONTROL VALU		

ASSESSED TO
BLANK PERSUANT TO CA GC624-21

LOGATION (406 FBALL, FRESSIO

TAXING AGENCIES TAX PAYMENT IS	DISTRIBUTED AS BELOW	-	
TAXING AGENCIES / VOTER APPROVED BONDS / S FR COUNTYWIDE TAX ERIS PEN DYNAMIA	PECIAL ASSESSMENTS VALUE BASE OF		
FRES PEN OVERRIDI	Teoris Dital. 7041	1 2100	
FRESNO USD 10 H		1 decous	1 1 1 1 2 2
FRESNO USD to C		015438	
FRESNO USO 12A REF		11/6538	3 1
RESNO USD 12B RUI	1 ; }	006684	
STA FE CCC 12 REFE		010090	
PRESNOUSD IN E		008134	
		001944	
FRESNO USD 15 REF		0 1560	
FRESNO USD 16 A		003992	
FRESNO USD 10 F		003930	
*RESNO USD 09C		003388	
RESNO USO 02A		014340	
RESNO USD 04B	1 . 1	021448	
RESNO USD 01F		015612	\$ 2.10
RESNO USD TO REF		010240	23.04
RESNO USD 10: 11A	1 . 1	009511	\$1.22
RESNO USD 16 D		0011118	8 80
RESNO USD 16 B		002356	2146
RESNO USD 01 G	1 1	002938	5 58
RESNO USD 16 C		(HRR0)4	5 12
RESNO USD 20 A		041642	28.38
STATE CCC 15 REFE		0.3 2000	7.108
STATE CCC 16 A		004272	\$ 34
STATE CCC 17 REFE		000002	\$ 00
STATE CCC 02 S 18A	1	figu813	\$.00
	4	003320	8 26
STATE CCC 14 B		616702	4332
GTAL TAX RATE	1	271974	
MET FLOOD ASSM	0		\$1108
RES MOSQ & VECTR	1 6	-	53.44
P-REMOVE PUB NOIS	6		53 108 28
R STRLCT DEMOL	fs		\$1,023.26
	TOTA	LTAX	\$4,404.30

ist Instail	uent	Zau instab	ment	
Due Date	2020-12-10	Due Date	2023-04-10	
Status	Due	Status	Line	
Taxes Due	\$ 2,302.15	Tracs Dug	5 4,202 15	
Penalties Due	\$220.20	Penalties Our	\$ 00	
Additional Fees Due	200	Additional Fees Due	\$ 00	
Total Amount Due	\$ 2,422.35	Fotal Acrount Due	\$ 2,202.15	
Parcet Number	460-227-18	Parcel Number	460-227-18	

RECORDING REQUESTED BY

City of Fresno Exempt From Fee Per GC Section 27388 1 (a)(1). Expressly Exempt Under 5103 and 27383, and 2736133

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax 559 488-1078

圖用指導動上組織医液溶為學學學學科學研究於研究經過兩學 圖田

9542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 4

Fees: CA SB2 Fee: Taxes:

\$38.00

Total CITY OF FRESNO \$0.00 \$0.00 \$38.00

2020-0019542

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14th day of February

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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.

CAMILLE R. LUNA COMM_ #2159328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020 P

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO IY 20-21 TAX ROLL

APN 2	Ser	Dir	Property Address	6476- Public Nuisance Enforcem	6868- Public	6892- Secured Property/De	697/LWapd	Total Amt Unpaid	Case ³	Owner's Name
\$6022718	4406	17 19	ALL AVE		\$3,108.28	\$1,023.27		54,131.55 E :	19-02802	DAMASCO ANTONIO & SUSAN

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

DAMASCO ANTONIO & SUSAN

PO BOX 3668 PINEDALE CA 93650 CURRENT OWNER

HOVANNISIAN LINDSAY E

PARCEL ND. 460-227-18 -2

PO BOX 3668 NAME & ADDRESS

PINEDALE CA 93650

	TAX - DEFAU	JLTED INFORMATION		NOTICE	OF POWER T	O SELL TAX - D	DEFAULTED PROPER	RTY	RESCISSION OF NO	TICE OF POWER TO SELI
AM	OUNT	DATE	DEFAULT NO.	DATE	RI	ECORDED	DOCUMENT N	O.	DATE RECORDED	DOCUMENT ND.
4,	854.70	06/30/21	20-05275							
,			VALUATIONS					,,,,	REMARK	S
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NE	ET VALUE	TRA			
20-21	26930			7000		19930	930 5-035			
21-22	PAID PAID						5-035 5-480			
					TAXES AND	DENALTIES				
YEAR	INST.	TAX	PENAL		COST		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	вотн	4,404.3	440	.40	10.00	4	854.70			
21-22	PAID	1,101.3	110	. 15	10.00		031.70			
2-23	PAID TOTAL	4,404.3	0 440	.40	10.00	4,854.70				
		REDEMPTION S	SCHEDULE			DEDEMOTION	rre	<u>.</u>		
INCLUE	ES CREDIT FOR		IN TRUST			REDEMPTION I				
	REDEMPTION AN	MOUNT	REDE	MPTION AMOUNT		INTEREST PAIL	D ON PREVIOUS INSTA UNPAID BALANCE	ALLMENT PAY	MENTS	
JUL 23	6,521.		JAN 24	6,917.69			PTION AMOUNT AND I	NTEREST		
AUG 23	6,587.	37	FEB 24 MAR 24	6,983.76			REVIOUS INSTALLME	NT PAYMENTS	1	
OCT 23	6,653.4 6,719.	50	APR 24	7,049.82 7,115.89		FEE FOR RECO	ORDING RESCISSION	OF NOTICE O	F POWER TO SELL	
NOV 23 DEC 23	6,785.5 6,851.	57	MAY 24	7,181.95 7,248.02		TOTALAN				
23		RECORD OF INSTALL		1,240.02			- TAN 1	CEDTIFICA	TE OF REDEMPTION	
		RT DATE	REDEMPTION AMOUNT					JERTHOA	TE OF REDEMIT HON	
DLL. NO.	DATE	% PRINCIPA		TOTAL					VED THE SUM OF \$ DEEM THE PROPERTY D	ESCRIBED ABOVE.
							ME DRESS Y/STATE			
							Oscar J. G	arcia, C.P./ ntroller/Trea	A. surer-Tax Collector COPY	
						COLL. NO.	DA	TE	BYCOPI	

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 460-227-18 SUFFIX: DEFAULT NUMBER: 20-05275

PAYEE NAME: LINDSAY E HOVANNISIAN

ADDR1: PO BOX 3668

ADDR2: PINEDALE CA 93650

EFFECTIVE PAYMENT DATE: 02/27/24 AMOUNT: 6,983.76 BY: 44

C460227180000052752000224000069837600000000000

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

4406 E. Ball, Fresno, CA

APN: 460-227-18

Dear Sirs:

My client, Lindsay E. Hovannisian, purchased the property located at 4406 E. Ball, Fresno, CA (APN: 460-227-18), a vacant lot, at a tax default sale conducted by the County of Fresno in March of 2020. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2020, my client received a tax bill for the July 1, 2020 through June 30, 2021 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Remove Public Nuisance \$3,108.28 FR Structure Demolition \$1,023.26

The assessed costs for the structure demolition were services provided to the previous property owner who lost the property at the tax sale. The Notice of Special Assessment upon which this portion of the Tax bill is based, was recorded on February 14, 2020 and is attached. Of note, the special assessment authorizing the removal of public nuisance and structure demolition is characterized as allegedly having the priority of a tax lien.

In December of 2020, prior to the date the first installment of the July 1, 2020 through June 30, 2021 tax bill was due, my client submitted payment for the ad valorem tax actually owed, less the contested, erroneous, and unlawful special assessment, but his tender of payment was

rejected and returned to my client by the Fresno County Tax Collector.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. Isaac v. City of L.A. (1998) 66 Cal. App. 4th 586, Kahan v. City of Richmond (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

Recording requested by: Fresno County Tax Collector

When recorded mail to:

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2020-0050590

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pagen: 2

Fees: CA SB2 Fee: 14.00

CA SB2 Fee: Texes:

30.25

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on tull value of property conveyed 30.25. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2011-12 and for nonpayment were duly declared to be in default. DEFAULT # 11-03931

This deed, between the Fresno County Tax Collector (SELLER) and Lindsay E Hovannisian; A married woman as her sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

27,100

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 DAMASCO ANTONIO & SUSAN described as follows:

460-227-18

See Attachment A

Executed on

4/22/2020

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 4/22/2020, 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 // (HTALLE MAN)



Attachment A

APN 460-227-18 MORE PARTICULARLY DESCRIBED AS PARCEL 1:LOT 23 AND 24 AND THE NORTHEAST FIVE FEET OF LOT 25 IN BLOCK 78 OF SIERRA VISTA ADDITION NO. 4 ACCORDING TO THE MAP THEREOF RECORDED SEPTEMBER 29, 1922 IN BOOK 9 PAGE 68 OF PLATE, IN THE OFFICE OF THE COUNTY RECORDER OF FRESNO COUNTY.PARCEL 2:A PORTION OF THE FORMER CLOVIS BRANCH OF THE SOUTHERN PACIFIC RAILWAY RIGHT OF WAY, WHICH HAS BEEN QUITCLAIMED TO THE CITY OF FRESNO, BY DOCUMENT NO. 51563 ON JULY 9, 1974, AND RECORDED IN BOOK 6321 OF OFFICIAL RECORDS, AT PAGE 299, ET SEQ., FRESNO COUNTY RECORDS, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE MOST SOUTHERLY CORNER OF LOT 22 IN BLOCK 78 OF SIERRA VISTA ADDITION NO. 4, AS SAID LOT IS SHOWN ON THE MAP THEREOF, FILED IN THE OFFICE OF THE COUNTY RECORDER, SEPTEMBER 29, 1922, AND RECORDED IN VOLUME 9 OF PLATS AT PAGE 68, FRESNO COUNTY RECORDS; THENCE SOUTH 30 DEGREES 38-39- EAST, ALONGTHE SOUTHEASTERLY PRODUCTION OF THE SOUTHWESTERLY LINE OF SAID LOT 22, A DISTANCE OF 30.60 FEET; THENCE SOUTH 60 DEGREES 04-58- WEST, A DISTANCE OF 35.81 FEET; THENCE SOUTH 58 DEGREES 29-00- WEST, A DISTANCE OF 19.21 FEET, TO THE INTERSECTION WITH A LINE WHICH IS PARALLEL WITH AND 5.00 FEET SOUTHWEST OF THE SOUTHWESTERLY LINE OF LOT 24, IN SAID BLOCK 78; THENCE NORTH 31 DEGREES 38-30- VEST, PARALLEL WITH AND 5.00 FEET SOUTHWEST OF THE SOUTHWESTERLY LINE OF SAID LOT 24, A DISTANCE OF 30.00 FEET, TO THE INTERSECTION WITH THE SOUTHEASTERLY LINE OF LOT 25, IN SAID BLOCK 78; THENCE NORTHEASTERLY, ALONG THE SOUTHEASTERLY LINES OF LOTS 25, 24 AND 23, IN SAID BLOCK 78, TO THE POINT OF BEGINNING. IN THE CITY OF FRESNO.



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2020

PARCEL MUMDER 460- *37 18

JULY 1, 2020 - JUNE 30, 2021

LAND	IMPROVEMENTS	MODILE HOME	PERSONAL PROP	EXEMPTION	MELIAXABLE VALUE
\$ 76,930,00	S un	\$ 60	\$ 00	\$7,000 00 HOMEOWNER	\$ 19,930 00
TAYO	DEA COS.03	5 1 5	PEST CONTROL VAL	16	5 (b)

ASSESSED TO BLANK PURSUANT TO CA GC6254 21

LOCATION HIR F DALL, FRESNO

TAX PAYMENT IS DIST	FRIBUTED AS BELOW	
TAXING AGENCIES / VOTER APPROVED BONUS / SPEC	AL ASSESSMENTS VALUE BASE RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1 1 000000	\$ 199 30
FRES PEN OVERRIDI	1 137438	5040
FRESNO USD 10 H	1 0:6538	\$ 3,28
PRESNO USD 10 C	1 006684	5 1 32
ERESNO USD DA REF	1 (1100)40	\$ 2 in
FRESNO USD 12B RET	1 908134	
STATE CCC 12 REFE	1 (6142)	
FRESNOTISD TO E.	1 1 1500	
FRESNO USD 15 REF	003992	1
ERESNO USO 16 A	003930	
FRESNO USD 10 F	1 00,3385	
FRESNOT SD 99C	0142-0	
FRESNO USD 02A	1 (2158)	d 87 57
ERESNO USD 04B	01561	
FRESNO USD WIF	010240	100
FRESNO USD 10 RFF	1 00951	\$ 1.23
FRESNO USD 10. HA	7 Oral (6)	\$ 80
FRESMO USD 16 D	(90.735)	514
FRESHOUSD 16 B	1 002931	
FRESNO USD 01 G	1 (8)(3)(9)	
FRESNOUSD IN C	1 04164	S × 28
FRESNO UND 20 A	4 42.500	\$ 4.00
STATE CCC 15 REEL	1 00427	3 8 8
STATE CCC 16 A	1 00000	\$ 00
STATE CCC 17 REFE	1 00000	2 5 04
STATE CCC 02 S 18A	1 002750	8 5
STATE CCC 16 B	1 61670.	4 4 3 3
TOTAL TAX RATE	1 27197	4
MET FLOOD ASSAU	fs	\$110
FRES MOSO & VECTS	6	354
FR-REMOVE PUB NUIS	6	23 TOK 3
FR STRUCT DEMOL.	τ ₁	\$1,023.20
	FOTAL TAX	\$4.404 30

fst Instailt	nem	2nd Installment				
Due Date	2020-12-10	Dim Date	2025-194-10			
Status	Duc	Status	Duc			
Taxes Due	\$ 2,302 15	Taxes Due	\$ 2,202.15			
Penalties Due	\$220.20	Penalties One	\$ 00			
Additional Fees Due	\$00	Additional Fees Due	\$ 00			
Total Amount Due	\$ 2,422.35	Total Amount Due	\$ 2,302.15			
Parcel Number	460-227-18	Parcel Number	460-227-18			

RECORDING REQUESTED BY.

City of Fresno Exempt From Fee Per GC Section 27388 1 (a)(1). Expressiv Exempt Under 5103 and 27383, and 27361 33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 438-1078

圖用的奇斯左翼型 医液性异唑特特氏对抗抗复物种类的复数型 圖川

19542

FRESNO County Recorder Paul Dictos, CPA

Friday, Feb 14, 2020 10:53:26 AM

Titles: 1

Pages: 4

Fees: CA SBZ Fee: Taxes:

\$38.00 50.00

CITY OF FRESNO

\$38.00

2020-0019542

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26. Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 12th and 13th day of February, 2020, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 14th day of February 2020

John Giannetta, Housing Program Supervisor

CODE ENFORCEMENT DIVISION

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

, before me, Camille R. Luna, Notary Public, personally appeared John Giannetta, 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 CLE

CAMILLE R. LUNA COMM. #2169328 Notary Public - California Fresno County Comm. Expires Oct. 24, 2020

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

Public Hearing conducted on February 12 and 13, 2019)

APN =	Sur	Dir	Property Address	Public Nuisance Enforcement	MUSSINGE	5892- Secured Property/De mo/Title Search	6970-Weed Abatement	Case#	Owner's Name



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

June 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

2345 S. Elm, Fresno, CA

APN: 478-191-32

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2020, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 22, 2020, is attached hereto as Exhibit One. In the fall of 2020 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR REMOVE PUB NUIS in the amount of \$518.90, and a charge for FR CITATION/PENALTY in the amount of \$317.50. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien, was recorded on August 9, 2019 prior to the tax sale. A second special assessment, attached as Exhibit Three-A, alleged to have the priority of a judgment lien, was recorded on August 9, 2019 prior to the tax sale. On March 28, 2025, Claimant paid \$2,017.67 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues in order to satisfy any procedural requirement.

^{1.} Claimant incorporates by this reference the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven. The arguments made in the filings in Exhibit Seven apply with equal force to this property even though it was not the subject of Case No. 22 CECG 01203.

After redemption of the property, on or about April 15, 2025, Claimant received a tri-fold mailing from the County of Fresno which included a check in the amount of \$13.84 referenced by "ACT 04/22/20 2345 S. Elm FR." A copy of the tri-fold mailing is attached as Exhibit Eight. There is no explanation as to the basis for this payment or the method of calculation. This check has not been cashed. Claimant hereby requests an explanation for this payment and the method of calculation.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: Bryce D Hovannisian PO Box 3668 Pinedale, CA 93650

2020-0050632

FRESNO County Recorder Paul Dictos, CPA

Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1

Pages: 1

Fees: CA SB2 Fee:

\$0.00

Taxes:

\$13.75

Total: \$24

Doc. Trans. Tax computed on full value of property conveyed 13.75. Located in City of FRESNO.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for FISCAL YEAR 2013-14 and for nonpayment were duly declared to be in default. DEFAULT # 13-04246

This deed, between the Fresno County Tax Collector (SELLER) and Bryce D Hovannisian; A married man as his sole and separate property; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 13-16, 2020 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

12,400

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 PRIEST TONY S SR

described as follows:

478-191-32

APN 478-191-32 MORE PARTICULARLY DESCRIBED AS LOTS 51, 52 AND 53 OF ELM ADDITION NO. 4, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 10, PAGE 72 OF PLATS, FRESNO COUNTY RECORDS.EXCEPTING THEREFROM THAT PORTION DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 51 THENCE ALONG THE SOUTH LINE OF SAID LOT 51 SOUTH 89 DEGREES 31'53" EAST 37.58 FEET; THENCE ALONG A CURVE CONCAVE NORTHEASTERLY WITH A RADIUS OF 8 FEET THROUGH AN ANGLE OF 90 DEGREES 48'47" AN ARC DISTANCE OF 12.68 FEET; THENCE NORTH 88 DEGREES 43'06" WEST 2.00 FEET THENCE NORTH 01 DEGREES 16'54" EAST TO THE NORTH LINE OF SAID LOT 53 THENCE WEST ALONG SAID NORTH LINE TO THE NORTHWEST CORNER OF SAID LOT 53; THENCE SOUTH ALONG THE WEST LINE OF SAID LOTS 53 TO 51 TO THE POINT OF BEGINNING, IN THE CITY OF FRESNO.

Executed on 4/22/2020

Oscar J. Garcia, CPA, Fresng County Tax Collector

Italy Min

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 4/22/2020, 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

Exhibit One



OSCAR J. GARCIA, CPA

Make Check Payable To: FRESNO COUNTY TAX COLLECTOR

2281 134 ARE ST. + HALL OF RECORDS - ROOM 108 P.O. BOX 1492, TRESNO, CALLEGORNIA 93715-1492 PHONE (559) 600-3482 + www.f.esandConntyCA.390

ASSESSED TO: BLANK PURSUANT TO CA GC7928.205

2020-21 FRESNO COUNTY

SECURED PROPERTY
TAX BILL

7/1/2020 THRU 6/30/2021

			365150	
limp	8)149249	1817	6889	1205
				0.000

06/30/21 PRIOR YEAR
DELINQUENT TAXES
JEOPARDIZE
THIS PROPERTY - NOT
INCLUDED IN THIS BILL.

PARCEL NUMBER	LOCATION	TAX RATE AREA
478-191-32 23	345 S ELM, FRESNO	005-224

TAX PAYME	NT IS DISTRI	BUTED AS SHO	WN BE	LOW	
Assessment	TAX	CONTACT	Value Base	RATE/\$100	AMOUNT
FR COUNTYWIDE TAX			1	1.0000000	135.06
FRESNO USD 16 B	5705	(559) 457-3907	1	0.0029380	.38
FRESNO USD 99C	5524	(559) 457-3907	1	0.0142460	1.92
FRESNO USD 10 B	5000	(559) 457-3907	- 1	0.0165380	2.22
FRESNO USD 02A	5537	(559) 457-3907	- 1	0.0215580	2.90
FRESNO USD 04B	5538	(559) 457-3907	1	0.0156120	2.10
FRESNO USD 01F	5539	(559) 457-3907	1	0.0102400	1.38
FRESNO USD 10 C	5001	(559) 457-3907	1	0.0066840	.90
FRESNO USD 12A REF	5002	(559) 457-3907	1	0.0100900	1.36
FRESNO USD 12B REF	5003	(559) 457-3907	1	0.0081340	1.08
FRESNO USD 10 D	5584	(559) 457-3907	1	0.0073560	.98
FRESNO USD 10 E	5040	(559) 457-3907	1	0.0115000	1.54
FRESNO USD 15 REF	5041	(559) 457-3907	1	0.0039920	.52
FRESNO USD 16 A	5044	(559) 457-3907	1	0,0039300	.52
FRESNO USD 10 F	5200	(559) 457-3907	1	0.0033880	.44
FRESNO USD 01 G	5710	(559) 457-3907	1	0.0006940	.08
FRESNO USD 16 C	5711	(559) 457-3907	1	0.0416420	5,62
FRESNO USD 20 A	5712	(559) 457-3907	ı	0.0250000	3.36
STATE CCC 12 REFI	5008	(559) 243-7366	Ī	0.0019440	.26
STATE CCC 15 REFI	5823	(559) 243-7366	Ī	0.0042720	.56
STATE CCC 16 A	5824	(559) 243-7366	I	0.0000020	.00.
STATE CCC 17 REFI	5825	(559) 243-7366	1	0.0000020	.00,
STATE CCC 02 S 18A	5826	(559) 243-7366	1	0.0027500	.36
STATE CCC 16 B	5827	(559) 243-7366	1	0.0167020	2.24
FRESNO USD 10 REF	5557	(559) 457-3907	1	0.0062140	.82
FRESNO USD 10, 11A	5558	(559) 457-3907	1	0.0041080	.54
FRES PEN OVERRIDE	4542	(559) 621-2489	1	0.0324380	4.38
TOTAL TAX RATE				1.2719740	
FR CITATION/PENALT	6475	(559) 621-7029	6		317.50
MET FLOOD ASSMT	6805	(559) 456-3292	6		113.66
FRES MOSQ & VECTR	6816	(800) 273-5167	6		1.08
FR-REMOVE PUB NUIS	6868	(559) 621-7029	6		518.90
TOTAL TAX					1,122.66

FULL VALUE
LAND
13,507
IMPROVEMENTS
PERSONAL PROPERTY
EXEMPTION
PEST CONTROL VALUE
NET TAXABLE VALUE
13,507

DESCRIPTION	1st INSTALLMENT	2nd INSTALLMENT
Due Date	12/10/2020	04/10/2021
Status		

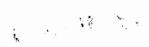


Exhibit Two

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1); Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

2019-0089087

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Titles: 1

Pages: 4

CA SB2 Fee:

\$38.00 \$0.00 \$0.00

\$38.00

Y OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the city did, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 7th and 8th day of August, 2019, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this	9 th	day of	August	2019	
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Dated: 8/9/19

ohn Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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



Exhibit Three

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

Public	Hearing	conducted	on August 7	and 8, 2019)

				6476-	7	6892-			ust / ana 8, 2019)	
APN #	Str#	Dir		Public Nuisance Enforcem ent	6868-Public Nuisance Contr Cost		6970- Weed Abateme nt	Total Amt Unpaid	Case#	Owner's Name
45916104	357		ABBY ST		543.82				E18-03503	SAVELAND MICHAEL
45916121	367	N	ABBY ST		434.11				E18-03505	MILLER DEBORAH LYNN
47017223	4775	Е	ALTA AVE		749.19		463.00	1,212.19	E18-00094/E19-03437	PERALTA FRANCIS G
49611508	5856	Е	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
409052015	6114	Ν	ANGUS ST			1,740.10		1,740.10	E19-02233	MIKOW PAUL & MARILYN
42823318	1929	Е	ASHLAN AVE			822.20		822.20	CE15-8215	ZUNIGA ADALBERTO
48118108S	4879	Е	ATCHISON ST		360.35			360.35	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST		450.77		1,438.79	1,889.56	E19-03261	BROWN CECIL & CALLIE L
46715504	1129		B STREET		212.25			212.25	E18-03560	MARTINEZ HERMEN EGILDO
46108221	211	5	BACKER AVE			2,710.18		2,710.18	E18-06930	KORNOFF JOYCE A
56827306S	9723	N	BACKER AVE			323.00		323.00	E19-04783	HINH HIEN
46121223	4561	Е	BALCH AVE			739.15		739.15	E19-04576	KNIGHT NOLAJEAN ,FIELDS DAVID ETAL
47026215	3437	Е	BUTLER AVE			2,372.20		2,372.20	E19-00868	ELIZABETH MENCHACA
48038205	4735	Е	BYRD AVE			547.46		547.46	E18-02324	JAMKE
48023526	2428	5	CEDAR AVE		302.59		1,216.00	1,518.59	E19-03440	DAVIS C & NELLIE
46830306	1731	S	CHERRY AVE			478.00		478.00	CE13-7052	TRUONG NGOCMAI H
45917126	378	N	CLARK ST		402.17			402.17	E19-03389	FERNANDEZ FELICIANO & PAULA
46303025	360-370	S	CLOVIS AVE		1,460.81			1,460.81	E19-00367	CENTRAL CINEMA LIMITED PARTNERSHIP % D J EDWARDS
47132207	2036	S	DEARING AVE			478.00		478.00	CE11-7325	RODRIGUEZ HELEN
45921228	208	N	ECHO AVE		281.00	394.00		675.00	E19-03202	TORRES PAUL V & GRACE
45227116	624	N	ECHO AVE		1,155.00	1,484.20		2,639.20	E18-07177	WOOSLEY CHARLES
45219113	712	Ν	ECHO AVE		416.38			416.38	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45916322	334	N	EFFIE ST		224.00			224.00	E18-04759	RENDON HOLDINGS LLC
46813208	3070	Е	EL MONTE WAY			329.00		329.00	E18-04326	MURRIETTA STEPHANIE GAYLE
47819130	2341	S	ELM AVE		438.71			438.71	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE		518.90			518.90	E19-03136	PRIEST TONY S SR
47921110	2579	S	ELM AVE		891.40			891.40	CE15-8149	J. GUADALUPE & GLORIA MICHEL
48025402	4620	Е	EUGENIA AVE		1,281.29	203.00		1,484.29	CE18-2373	SERVANTES JACK & SALLY GARCIA
43517428	1544	Е	FEDORA AVE		916.00	1,121.00		2,037.00	E19-02499	FGV Fresno LIP
45911314	322	N	FERGER AVE		241.00			241.00	CE16-7776	RAYMOND SCHMIDT
45218106	807	N	FERGER AVE		404.20		6 <i>7</i> 5.99	1,080.19	E19-03201	GRAHAM WILLIAM M
4 5419310	708	Ν	FIFTH ST	1	312.74		588.70	901.44	E19-03093	VALLEY CAPITAL INVESTMENT INC
45418125	700	N	FIRST ST		1,041.00		483.00	1,524.00	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST		356.49		463.86	820.35	E19-03252	BOYAJIAN BERT TRUSTEE
481181295	4827	Е	GEARY ST		338.36			338.36	E19-01932	RAMIREZ HUMBERTO
48118126S	4837	Е	GEARY ST		267.18			267.18	E19-02286	VO HAI THANH

RECORDING REQUESTED BY:

City of Fresno Exempt From Fee Per GC Section 27388.1 (a)(1) Expressly Exempt Under 6103 and 27383, and 27361.33

WHEN RECORDED MAIL TO

City of Fresno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: (559) 488-1078

2019-0089086

FRESNO County Recorder Paul Dictos, CPA

Friday, Aug 09, 2019 01:44:27 PM

Pages: 3

CA SB2 Fee: Taxes:

CITY OF FRESNO / DARM

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 3 of Chapter 1 relating to the issue of citations of the Fresno Municipal Code, the city did, issue a citation to the record owner(s) of the real properties described in the attachment, for a violation of the Fresno Municipal Code existing upon the Subject Properties. The record owner(s) have not paid the penalties issued in the citations, and an administrative hearing officer did on the 7th and 8th day of August 2019: assess these unpaid penalties on the Subject Property. The assessment has not been paid, and the City of Fresno claims a lien on the Subject Property (see attachment for amount assessed). The lien shall be on the property until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been assessed to collect for unpaid penalties shall have the priority of a judgment lien and shall attach upon the recording of this Notice.

Dated this 9th day of August ,

Dated: 8/9/19

John Giannetta, Housing Program Supervisor CODE ENFORCEMENT DIVISION

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

) ss

, before me, Christina Pasillas, Notary Public, personally appeared John Giannetta, 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.

Signature¹

CHRISTINA PASILLAS Notary Public ~ California Fresno County My Comm. Expires Oct 15, 2021

Exhibit Thre-A

CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL

(Public Hearing Conducted on August 7 and 8, 2019)

APN#	Str#	Dir	Property Address	6475- Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
43334225	1926	W	ANDREWS AVE	253.75	60.00	313.75	E19-01641	SALGUERO LAURA
49611508	5856	E	ANDREWS AVE	7,650.00	60.00	7,710.00	E19-00458	LEON GENARO
48118108S	4879	Е	ATCHISON ST	818 <i>.7</i> 5	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		BST	253. <i>7</i> 5	60.00	313.75	E19-03261	BROWN CECIL & CALLIE L
47806318	2155	5	BARDELL ST	507.50	60.00	567.50	E18-07769	WASHINGTON NATHANIEL
47026212	3451	Е	BUTLER AVE	257.50	60.00	317.50	E19-01274	ANTARAMIAN PERRY A
45915201	385	N	CALAVERAS ST	261.25	60.00	321.25	E19-01791	A&A HOLDINGS & INVESTMENTS LLC
46839050	222	S	CALLISCH ST	800.00	60.00	860.00	E18-05050	RESERVE APARTMENT HOMES FRESNO LLC
48023526	2428	S	CEDAR AVE	253.75	60.00	313.75	E19-03440	DAVIS C & NELLIE
45917126	378	N	CLARK ST	253. <i>7</i> 5	60.00	313.75	E19-03389	FERNANDEZ FELICIANO & PAULA
47127139	3815	Е	DWIGHT WAY	2,537.50	60.00	2,597.50	CE15-7237	RUIZ EDUARDO
45921228	208	N	ECHO AVE	253.75	60.00	313.75	E19-03202	TORRES PAUL V & GRACE
45219113	712	N	ECHO AVE	257.50	60.00	317.50	E19-03199	FLINT BOYD ALVIN & ARLENE MARIE
45125406	1293	N	ECHO AVE	785.00	60.00	845.00	E18-00130	ELIZONDO FERNANDO PAUL
46415311	319	W	EDEN AVE	257.50	60.00	317.50	E19-00287	MAXWELL VERONICA
47819130	2341	S	ELM AVE	257.50	60.00	317.50	E19-03137	PRIEST TONY S SR
47819132	2345	S	ELM AVE	257.50	60.00	317.50	E19-03136	PRIEST TONY S SR
43622215	3335	E	FARRIN AVE	522.50	60.00	582.50	E19-01844	ANDERSON EDWARD R & SALLY M
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M
45419310	708	N	FIFTH ST	257.50	60.00	317.50	E19-03093	VALLEY CAPITAL INVESTMENT INC
47111313	1749	S	FIFTH ST	265.00	60.00	325.00	E19-01171	RAMIREZ IRMA G
47118207	1840	S	FIFTH ST	261.25	60.00	321.25	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
45418125	700	N	FIRST ST	257.50	60.00	317.50	CE18-2450/E19-03371	CUSTOM BUILDING LLC
46829319	447		FULTON ST	253 <i>.7</i> 5	60.00	313.75	E19-03252	BOYAJIAN BERT TRUSTEE
48118126S	4837	Е	GEARY ST	257.50	60.00	317.50	E19-02286	VO HAI THANH
45915102	389	N	GLENN AVE	261.25	60.00	321.25	E19-02352	SOLIS ADAM M & VIRGINIA H
45221112	837	N	GLENN AVE	257.50	60.00	317.50	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910313	2945	E	GRANT AVE	2,900.00	60.00	2,960.00	CE16-13524	JEBIAN ANTONIO & THERESA
42413335	3023	W	HOLLAND AVE	257.50	60.00	317.50	E19-00804	AGUIRRE SANTOS
46526102	8	E	KEARNEYBLVD	253.75	60.00	313.75	E19-01279	DE MADERA INC
44208123	2464	N	MARKS AVE	511.25	60.00	571.25	E19-01489	CONNELLY THOMAS A & MARGARET A TRS EMF LLC
47803046	2302	S	MARTIN LUTHER KING JR	515.00	60.00	575.00	E18-05202	KING OF KINGS COMMUNITY CENTER
46018503	3220	E	NEVADA AVE	257.50	60.00	317.50	E19-03195	DAVENPORT EDWARD & OLEAN
46023312	4546	Е	NEVADA AVE	265.00	60.00	325.00	E19-01072	PHAN LUC
46524407	454	Е	OLEANDER AVE	253.75	60.00	313.75	CE17-8711	GONZALEZ BERTHA ALFARO

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 478-191-32

SUFFIX:

DEFAULT NUMBER: 20-05808

PAYEE NAME:

JJD MANAGEMENT ASSOCIATES

ADDRL:

2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 BY: 41

AMOUNT:

2,017.67

C47819132000005808200032500002017670000000000

Fresno County

Date: 3/28/2025

Office: Treas

Mach ID: TRE573647

C**ashier:**bsantana

Batch: 30181

Tran #: 46

Receipt #:01459246

Acct #: 47819132000 Sub: 5808 Installment Num: 0

Secured Deling Final

\$2,017.67

Payment Total:

\$2,017.67

Transaction Total: \$2,017.67

Check Tendered:

\$2,017.67

Thank you for your payment. Have a nice day!

Exhibit Four

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

P.O. BOX 1192 • HALL OF RECORDS • ROOM 105 • FRESNO, CA 93715 • PHONE: (559) 600-3482

ORIGINAL ASSESSEE NAME & ADDRESS

PRIEST TONY S SR

P O BOX

PINEDALE CA 93650

CURRENT OWNER

HOVANNISIAN BRYCE D

PARCEL NO.

478-191-32 -1

NAME &

P O BOX 3668 ADDRESS PINEDALE CA 93650

	TAX - DEF	AULTED INFORMATION		NOTI	CE OF POWER TO	SELL TAX -	DEFAULTED PROPE	RTY	RESCISSION OF NO	TICE OF POWER TO SEL
AM	OUNT	DATE	DEFAULT NO.	DATE	. RE	CORDED	DOCUMENT N	Ю.	DATE RECORDED	DOCUMENT NO.
1,	244.88	06/30/21	20-05808							
·			VALUATIONS	A-11-11-11-11-11-11-11-11-11-11-11-11-11					REMARK	S
YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIO	ONS NE	T VALUE	TRA			
20-21 21-22 22-23 23-24	13507 PAID PAID PAID					13507	5-224 5-224 5-224 5-224			
	711111				TAVECAND	DENALTIES			10 300 10 MANAGE	
YEAR	INST.	TAX	l PENA	LTY I	TAXES AND F		SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21 21-22 22-23	BOTH PAID PAID	1,122.66		2.22	10.00		,244.88			
23-24	PAID TOTAL	1,122.66	5 11:	2.22	10.00	1,	,244.88			
		REDEMPTION S		1		REDEMPTION	J FFE	1-00/00/2014-1-00-1		
JUL 24 AUG 24 SEP 24 OCT 24 NOV 24 DEC 24	1,899 1,916 1,933 1,950	2.95 9.79 5.63 3.47	IN TRUST REDI JAN 25 FEB 25 MAR 25 APR 25 MAY 25 JUN 25 JUN 25	1,983.99 2,000.83 2,017.67 2,034.51 2,051.35 2,068.19	9 3 7 1 5	REDEMPTION INTEREST PA INTEREST ON TOTAL REDEM CREDIT FOR I AMOUNT NEC	I AMOUNT ID ON PREVIOUS INST. I UNPAID BALANCE MPTION AMOUNT AND I PREVIOUS INSTALLME CESSARY TO REDEEM CORDING RESCISSION	INTEREST NT PAYMENTS		
		RECORD OF INSTALL	MENT PAYMENTS					CERTIFICAT	E OF REDEMPTION	
COLL. NO.	DATE	START DATE % PRINCIPA	REDEMPTION AMOUN L INTEREST		OTAL		BY CERTIFY THAT I I HE AMOUNT NECES		ED THE SUM OF \$ DEEM THE PROPERTY D	PESCRIBED ABOVE.
							DDRESS TY/STATE			
								Sarcia, C.P.A Introller/Treas	surer-Tax Collector	
						COLL. NO.	DA	TE	BYCOPY	

					•
Check Date: Apr/10/2025				Check N	No. 077164024
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN478-191-32 YY	Apr/07/2025	02583045	1150	NONE	\$13.84
Description:					
ACT 04/22/20 2345 S ELM	FR				

				,			
`[Vendor Number		Vendor Name				
4	TGEN		HOVANNISIAN BRYCE D				
	Check Number	Date	Total Amount	Total Paid Amount			
	077164024	Apr/10/2025	\$13.84	\$13.84			

ANY QUESTIONS REGARDING THE ABOVE ITEMS SHOULD BE ADDRESSED TO: COUNTY OF FRESNO, AUDITOR-CONTROLLER/TREASURER - TAX COLLECTOR P.O. BOX 1247, FRESNO, CA. 93715-1247

917423

TITIS DOOMANTIS PRINTED IN TWO COLORS, DO NOT ACCEPTI WALLESS BLUE AND EROMA ARE PRESENT.

BMO BANK N.A. 1-800-488-2265 2035 Fresno Street Fresno, CA 93721 90-78/1211

STATE OF CALIFORNIA
COUNTY OF FRESNO
FRESNO, CALIFORNIA

Date Apr/10/2025

077164024

Pay To The

HOVANNISIAN BRYCE D

\$13.84**

Order Of

****THIRTEEN AND 84/100 DOLLAR****

P O BOX PINEDALE, CA 93650 Oscar J. garcin

Authorized Signature VOID SIX MONTHS AFTER DATE ISSUED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL.COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re:

1467 E. Belmont, Fresno, CA

APN: 452-293-17

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

In March 2016, claimant purchased the subject property at a tax default sale conducted by the County of Fresno. The Tax Deed for the subject property, recorded on April 26, 2016, is attached hereto as Exhibit One. In the fall of 2016 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR STRUCT DEMOL in the amount of \$430.00. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on September 23, 2015 prior to the tax sale. On June 29, 2022, Claimant paid \$2,860.52 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of the charges/special assessment lien specified above, and all penalties, interest, and/or costs associated with this charge on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each charge/special assessment, as it is null and/or invalid in that it violates state law and/or the principles of lien priority, or otherwise, was extinguished by the tax sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed. It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven. The arguments made in the filings in Exhibit Seven apply with equal force to this property even though it was not the subject of Case No. 22 CECG 01203.

fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

Recording requested by: Fresno County Tax Collector

When recorded mail to: **BRYCE D HOVANNISIAN** PO Box 3668 Pinedale, CA 93650



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

DOC- 2016-0051054

Check Number 140393770 140393769 Tuesday, APR 26, 2016 09:30:05 Ttl Pd \$41.80

Rept # 0004518677 CRR/R2/1-1

Doc. Trans. Tax computed on full value of property conveyed 30.80. Located in City of Fresno.

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for

FISCAL YEAR 2009-10

and for nonpayment were duly declared to be in default.

DEFAULT # 09-07807

This deed, between the Fresno County Tax Collector (SELLER) and BRYCE D HOVANNISIAN; A married man as his sole and separate prop; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 4-7, 2016 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

28,000.00

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 FREEMAN INVESTMENTS INCORPORATED

described as follows:

452-293-17

APN 452-293-17 MORE PARTICULARLY DESCRIBED AS LOT 37 IN BLOCK 35 OF BELMONT ADDITION, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 1 PAGE 44 OF PLATS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

Vicki Crow, 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, accurancy, or validity of that document.

State of California County of Fresno

On 4-21-16, before me, Cathy Lilly, deputy County Clerk, personally appeared VICKI CROW, C.P.A. 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 PERIURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official scal.

Signature Cathy Lilly





Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS **FISCAL YEAR 2016** JULY 1, 2016 - JUNE 30, 2017

PARCEL NUMBER 452-293-17

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
\$ 15,603.00	\$ 46,810.00	\$.00	\$.00	\$.00	\$ 62,413.00

TAX AREA 005-300 PEST CONTROL VALUE \$.00

ASSESSED TO BLANK PURSUANT TO CA GC6254.21

LOCATION 1467 E BELMONT, FRESNO

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	\$ 624.12
FRES PEN OVERRIDE	1	.032438	\$ 20.24
FRESNO USD 10 B	1	.005108	\$ 3.18
FRESNO USD 10 C	1	.006882	\$ 4.28
FRESNO USD 12 A RE	1	.016016	\$ 9.98
FRESNO USD 12 B RE	1	.021342	\$ 13.30
STATE CC 2012 REF	1	.002562	\$ 1.58
FRESNO USD 2010 E	1	.006432	\$ 4.00
FRESNO USD 15 REF	1	.002312	\$ 1.44
FRESNO UN 10 SER F	1	.026960	\$ 16.82
FRESNO USD 99C	1	.017214	\$ 10.74
FRESNO USD 02A	1	.030052	\$ 18.74
FRESNO USD 04B	1	.022064	\$ 13.76
FRESNO USD 01F	1	.013484	\$ 8.40
FRESNO USD 10 REF	1	.006920	\$ 4.30
FRESNO USD 10, 11A	l	.005184	\$ 3.22
FRESNO USD 2010 D	1	.008894	\$ 5.54
ST COL 2002 2007A	1	.001724	\$ 1.00
ST COLL 02 S 09A	1	.000482	\$.30
ST COLL 02 S 09B	1	.000540	\$.32
STATE CCC 15 REF	1	.003172	\$ 1.90
TOTAL TAX RATE		1.229782	
MET FLOOD ASSMT	6		\$217.98
FRES MOSQ & VECTR	6	1	\$2.50
FR STRUCT DEMOL	6		\$430.00
		TOTAL TAX	\$1,417.78

nstallment	1st Installm	ent
2016-12-	Due Date	2016-12-10
Due	Status	Due
\$ 708.8	Taxes Due	\$ 708.89

ment	2nd Install
2017-04-10	Due Date
Due	Status
\$ 708.89	Taxes Due

RECORDING REQUESTED BY:

City of Fresno No Fee-Gov't Code Sections 6103 and 27383

WHEN RECORDED MAIL TO

City of Fresno DARM - Community Revitalization Division (Code Enforcement Division) 2600 Fresno Street 3070 Fresno, California 93721-3605 Fax 559 488-1078



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

DOC- 2015-0122933

Wednesday, SEP 23, 2015 12:22:38 Tt1 Pd

Rcpt # 0004395508 RGR/R4/1-9

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the citydid, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 16th and 17th day of September, 2015, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for ungaid delinquent assessments.

Dated this 22nd day of September Dated 9/22/15 Designa Howard Lacy, Housing Program Supervisor COMMUNITY REVITALIZATION DIVISION

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 9/22/15, before me, Christina Pasillas, Notary Public, personally appeared Howard Lacy, 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 Californiathat the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



ASSESSMENT SCHEDULED TO BE PLACED IN 2016-2017 TAX ROLL (Public Hearing Conducted on September 16 and 17, 2015)

APNs	Str	DIR	Property Address	Customer Name	ID	6476 - FUBLIC NUISANCE ENFORCM		6868 - PUBLIC NUISANCE ABATEMENT	OEMO/PIRT/SECUR D PROPERTY	E	Total Amt Unpaid
46718313	912		FRESNO				15	1,037.45		15	1,037.4
47132207	2036	S	DEARING						\$ 484.00		
45101014SU	00	0	VACLOT45101014SU				15	2,820.66		15	2,820.6
43306014	00	0	VACLOT43306014				15	454.44		15	454.4
45916121	367	N	ABBY				\$	3,494.40	5 49,700.07		53,194.47
45917210	333	N	THESTA				15	475.00		15	475.00
44425114	624	W	PERALTA				15	296,50	\$ 525.80	4	822:30
46126509	3857	E	VENTURA				5	1,121.25			2,682.10
43315205	1907	W	PONTIAC	-			15	1,637.18		1	2,773.07
47925334	1115	E	DOROTHY			1			\$ 289.90		289.90
46026502	3206	E	IOWA				13	1,281.51			2.969.31
508110358	5240	N	STATE				1		\$ 2,745.57	1	2,745.57
42504215	4934	N	ARTHUR				15	1,512.55		1	12,746.55
42416407	3035	W	ALAMOS	5. 2.			\$. 2,225.50	\$ 1,280.00	15	3,505.50
45904202	00	0	VACLOT45904202				5	495.70	-	5	495.70
42707122	3337	E	SIERRA MADRE				5	385.93		5	385.93
45912214	348	N	ECHO				\$	174.95		3	174.95
45924209	253	-N	CALAVERAS						\$ 167.35	5	167.35
45229317	1467	E	BELMONT	FREEMAN INVESTMENTS INC			\$	430.00		\$	430.00
47827329	2368	5	NICHOLAS	1			5	699.45		S	699.45
46724208	803		POTTLE						\$ 550.00	\$	550.00
45918413	327	N	ANGUS				163	672.50		5	672.50
44913010	1715	W	DUDLEY						5 17,582.55	5	17,582.55
46129219	.555	S	BACKER			\$ 497.00				5	497.00
43306013	00	0	VACLOT43306013				5	437.70		\$	437.70
46713513	1325		MONTEREY				5	560.23		\$	560.23
43334312	3245		MEGAN				\$	363.05	\$ 314.65	\$	677.70
47008320	4615	E	MONTECTTO				8	4,284.64	\$ 1,911.36	\$	6,196.00
44617510	2955	E	UNIVERSITY				S	370.96		5	370.96
47909218	2419	S	POPPY						\$ 689.90	\$	689.90
45922303	934	E	MILDREDA						\$ 217.50	\$	217.50
41633002	127	W	BROWNING				5	496.45		5	496.45
43419310	1038	E	PONTIAC				S	395.60		5	395.60
46712510	504		C STREET				S	512.18		S	512.18
44209004	2345	N	PARKWAY				5	7,002.48	9,809.98	\$	16,812.46

SECURED DELINQUENT ROLL, FRESNO COUNTY

SD0110-2 ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

PARCEL NO. 452-293-17 -1

PAGE 08968

ORIGINAL FREEMAN INVESTMENTS INCORPORATED

ASSESSEE P O BOX 3668

NAME &

ADDRESS

PDN P CN 636EA

PINEDALE CA 93650

CURRENT HOVANNISIAN BRYCE D
OWNER P O BOX 3668

NAME & PIN

PINEDALE CA 93650

ADDRESS

MOUNT	DATE	and the formal state of the sta					
	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,569.52	06/30/17	16-03952			4		
-1445-144		JATIONS		1		REMARKS	
LAND	IMPROVEMENT	S PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA		
15603	46810		1 1	62413	5-300		
PAID			1 1		5-300		
		1	1 1				
PAID					5-300		
			TAXES AND PEN	ALTIES		REDEMPTION	
INST	TAX	PEN	ALTY COS	T SUB-T	TOTAL %	PENALTY	TOTAL
BOTH	1,417.7	8 14	1.74 10	.00	,569.52 90	.0 1,276.00	2,845.52
PAID							
PAID			1				
			4				
TOTAL	1,417.7	8 14	1.74 10	.00 1	1,569.52	1,276.00	2,845.52
	REDEMPTION SCH	EDULE		1000 000 000			
		IN TRUST					
DEMPTION	AMOUNT	REDEMPTIO	N AMOUNT	100,100,1000			
21 2 4	26 58	JAN 22	2 754 19	The state of the s			
		FEB 22		The second secon			
		MAR 22	2,796.72				
		APR 22	2,817.98	FEE FOR RE	CORDING RESCISSION	OF NOTICE OF POWER TO SELL	.00
		MAY 22	2,839.25	Sauth See	. Colon		
21 2,7	32.92	JUN 22	2,860.52	TOTAL AMO	UNT rependentellementellement		2,860.52
D. DATE	% PRIN	CIPAL INTERE	TION	PAID BY: NAI	ERTIFY THAT I HAVE R HE AMOUNT NECESSAI ME JJD MAN DRESS 2975 E I	ECEIVED THE SUM OF \$ RY TO REDEEM THE PROPERTY D AGEMENT ASSOC BELMONT	2,860.52 DESCRIBED ABOVE.
	IS603 PAID PAID PAID PAID PAID PAID PAID PAID	15603 46810 PAID PAID PAID PAID PAID PAID PAID PAID	NST	TAXES AND PEN TAXES AND PE	PROPERTY	TAXES AND PENALTIES S-300 PROPERTY 62413 5-300 5	

CURRENT TAXES NOT INCLUDED

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL.COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

1467 E. Belmont, Fresno, CA

APN: 452-293-17

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 1467 E. Belmont, Fresno, CA (APN: 452-293-17) at a tax default sale conducted by the County of Fresno in March of 2016. Attached is the Tax Deed issued and recorded for the property.

In the fall of 2016, my client received a tax bill for the July 1, 2016 through June 30, 2017 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessment:

FR Structure Demolition

\$430.00

The assessed costs for the structure demolition were services provided to the previous property owner who lost the property at the tax sale. The Notice of Special Assessment upon which this portion of the Tax bill is based, was recorded on September 23, 2015 and is attached. Of note, the special assessment authorizing the Structure Demolition billing is characterized as allegedly having the priority of a tax lien.

My client disputes the erroneous and unlawful lien as charged to him in the billing. My client has paid all subsequent taxes on this property with the exception of the disputed bill which includes the erroneous and unlawful billing for the assessment lien.

My client is not responsible for the assessment lien for the following reasons:

1. The March 2016 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessment.

Regardless of the characterization of the Special Assessment as a tax lien or not, the special assessment was extinguished by the County's tax sale and the County's issuance of the Tax Deed, and should not be included in my client's tax bill. Pursuant to California Revenue and Taxation Code section 3712, the Tax Deed conveys title to the purchaser free and clear of all encumbrances of any kind existing before the sale. None of the stated exceptions in Revenue and Taxation Code section 3712 (a) through 3712 (h) apply to this case. With respect to the section 3712 (a) exception, the special assessments are fixed liens (even though they can be paid in two installments) which became due prior to the sale, and are not liens for periodic installments which accrue as an installment and/or become payable at various times upon the secured roll after the time of the sale (such as a flood assessment), and are therefore not subject to this exception. With respect to the section 3712 (b) exception, no taxing agency objected to the sale demonstrating its lack of consent, and therefore this exception does not apply. With respect to the section 3712 (c) exception, the City of Fresno which recorded the lien does not collect its own taxes and therefore this exception does not apply. None of the remaining exceptions apply. Whereas none of the exceptions apply, the Tax Deed conveys title to the purchaser free of all encumbrances of any kind including the assessment lien recorded by the City of Fresno before the sale. Accordingly, being charged for a lien that has been extinguished, regardless if it was characterized as a "tax lien," is erroneous and unlawful, and the amount must be removed from the tax bill.

2. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement

and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows the city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a tax sale and the Tax Deed issued under Revenue and Taxation Code section 3712. As such, the continued effort to collect this lien from my client who purchased this property at a tax sale, and holds a Tax Deed, is erroneous and unlawful.

For the above stated reasons, the special assessment lien is erroneously or illegally levied after the tax sale and the issuance of the Tax Deed. My client requests that a meeting be scheduled with you to discuss these matters and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

Recording requested by: Fresno County Tax Collector

When recorded mail to: BRYCE D HOVANNISIAN PO Box 3668 Pinedale, CA 93650



FRESNO County Recorder
Paul Dictos, C.P.A.
DOC- 2016-0051054

Check Number 140393770 140393769 Tuesday, APR 26, 2016 09:30:05 Ttl Pd \$41.80 Rcpt # 0004518677 CRR/R2/1-1

Doc. Trans. Tax computed on full value of property conveyed 30.80. Located in City of Fresno.

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for

FISCAL YEAR 2009-10 **DEFAULT # 09-07807**

and for nonpayment were duly declared to be in default. This deed, between the Fresno County Tax Collector (SELLER) and BRYCE D HOVANNISIAN; A married man as his sole and separate prop; Sole Owner (PURCHASER)

conveys to the PURCHASER the real property described herein which the SELLER sold to the PURCHASER at a public auction held on March 4-7, 2016 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

28,000.00

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 FREEMAN INVESTMENTS INCORPORATED described as follows:

APN 452-293-17 MORE PARTICULARLY DESCRIBED AS LOT 37 IN BLOCK 35 OF BELMONT ADDITION, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 1 PAGE 44 OF PLATS, FRESNO COUNTY RECORDS. IN THE CITY OF FRESNO.

Executed on

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, accurancy, or validity of that document.

State of California

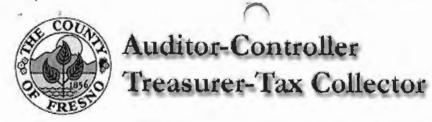
County of Fresno

On 4-16, before me, Cathy Lilly, deputy County Clerk, personally appeared VICKI CROW, C.P.A. 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.

Othy Lilly





Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

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FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2016 JULY 1, 2016 - JUNE 30, 2017

PARCEL NUMBER 452-293-17

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
\$ 15,603.00	\$ 46,810.00	\$.00	\$.00	\$.00	\$ 62,413.00

TAX AREA 005-300 PEST CONTROL VALUE \$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254,21

LOCATION 1467 E BELMONT, FRESNO

	DISTRIBUTED AS BELOW	
TAXING AGENCIES / VOTER APPROVED BONDS / S	PECIAL ASSESSMENTS VALUE BASE RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1 1.00000	\$ 624.12
FRES PEN OVERRIDE	1 .032438	\$ 20.24
FRESNO USD 10 B	1 .00510	\$ 3.18
FRESNO USD 10 C	1 .00688	\$ 4.28
FRESNO USD 12 A RE	1 .01601	\$ 9.98
FRESNO USD 12 B RE	1 .02134	\$ 13.30
STATE CC 2012 REF	1 .00256	2 \$ 1.58
FRESNO USD 2010 E	1 .00643	2 \$ 4.00
FRESNO USD 15 REF	1 .00231:	\$ 1.44
FRESNO UN 10 SER F	1 .02696	0 \$ 16.82
FRESNO USD 99C	.01721	
FRESNO USD 02A	1 .03005	2 \$ 18.74
FRESNO USD 04B	1 .02206	
FRESNO USD 01F	1 .01348	
FRESNO USD 10 REF	1 .00692	7.
FRESNO USD 10, 11A	1 .00518	
FRESNO USD 2010 D	1 .00889	
ST COL 2002 2007A	1 .00172	
ST COLL 02 S 09A	1 .00048	
ST COLL 02 S 09B	1 .00054	
STATE CCC 15 REF	1 .00317	
TOTAL TAX RATE	1,22978	
MET FLOOD ASSMT	6 6	\$217.98
FRES MOSQ & VECTR		\$2.50
FR STRUCT DEMOL	6	\$430.0
	TOTAL TAX	X \$1,417.78

1st Installment		2nd Installment		
Due Date	2016-12-10	Due Date	2017-04-10	
Status	Due	Status	Due .	
Taxes Due	\$ 708.89	Taxes Due	\$ 708.89	

RECORDING REQUESTED BY:

City of Fresno No Fee-Gov't Code Sections 6103 and 27383

WHEN RECORDED MAIL TO

City of Fresno DARM - Community Revitalization Division (Code Enforcement Division) 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax 559 488-1078



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

DOC- 2015-0122933

Wednesday, SEP 23, 2015 12:22:38 \$75.00 Rcpt # 0004395508 Ttl Pd

RGR/R4/1-9

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the citydid, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 16th and 17th day of September, 2015, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the lien. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for unpaid delinquent assessments.

Dated this 22nd day of September Dated 9/22/15 Howard Lacy, Housing Program Supervisor COMMUNITY REVITALIZATION DIVISION

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

, before me, Christina Pasillas, Notary Public, personally appeared Howard Lacy, 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 Californiathat the foregoing paragraph is true and correct.

WITNESS my hand and official seal



APN #	Str 912	DIR	Property Address	Customer Name	ID	6476 - FUBLIC NUISANCE ENFORCM	6868 - PUBLIC NUISANCE ABATEMENT		6892 - DEMO/PIRT/SECURE D PROPERTY		Total Amt Unpaid	
46718313							\$	1,037.45		15	1,037.45	
47132207	2036	S	DEARING	_					\$ 484.00	15	484.00	
45101014SU	00	0	VACLOT45101014SU	-			5	2,820.66		\$	2,820.66	
43306014	00	0	VACLOT43306014	_			5	454.44		5	454.44	
15916121	367	N	ABBY	-			\$	3,494.40	\$ 49,700.07	5	53,194.47	
45917210	333	N	THESTA				5	475.00		5	475.00	
44425114	624	W	PERALTA	_			5	296.50	\$ 525.80	15	822:30	
46126509	3857	E	VENTURA				5	1,121.25	\$ 1,560.85	15	2,682.10	
13315205	1907	W	PONTIAC	-			5	1,637.18	\$ 1,135.89	1	2,773.07	
17925334	1115	E.	DOROTHY	-					\$ 289.90	8	289.90	
46026502	3206	E	IOWA	-			5	1,281.51	S 1,687.80	\$	2,969.31	
50811035S	5240	N	STATE	_					\$ 2,745.57	\$	2,745.57	
12504215	4934	N	ARTHUR	-			\$	1,512.55	\$ 11,234.00	\$	12,746.55	
12416407	3035	W	ALAMOS				\$	2,225.50	\$ 1,280.00	15	3,505.50	
15904202	00	0	VACLOT45904202	_			\$	495.70		15	495.70	
12707122	3337	E	SIERRA MADRE	-			\$	385.93		5	385.93	
5912214	348	N	ECHO	-			\$	174.95		\$	174.95	
15924209	253	·N	CALAVERAS						\$ 167.35	5	167.35	
15229317	1467	E	BELMONT	FREEMAN INVESTMENTS INC			\$	430.00		\$	430.00	
17827329	2368	5	NICHOLAS		-		5	699.45		S	699.45	
16724208	803		POTTLE						\$ 550.00	5	550.00	
15918413	327	N	ANGUS	_			3	672.50		5	672.50	
14913010	1715	W	DUDLEY	-					5 17,582,55	5	17,582.55	
16129219	555	S	BACKER	_		\$ 497,00				15	497.00	
13306013	00	0	VACLOT43305013				5	437.70		15	437.70	
16713513	1325		MONTEREY	_			5	560.23		\$	560.23	
3334312	3245		MEGAN	-			\$	363.05	\$ 314.65	\$	677.70	
7008320	4615	E	MONTECITO	_			5	4,284.64	\$ 1,911.36	15	6,196.00	
14617510	2955	Ε	UNIVERSITY	7			S	370,96		5	370.96	
7909218	2419	S	POPPY						\$ 689.90	5	689.90	
5922303	934	E	MILDREDA						\$ 217.50	5	217.50	
1633002	127	W	BROWNING				S	496.45		5	496.45	
3419310	1038	E	PONTIAC				\$	395.60		9	395.60	
6712510	504		CSTREET	- The state of the			S	512.18		\$	512.18	
4209004	2345	N	PARKWAY	1			5	7,002.48	5 9,809,98	5	16,812,46	



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-I v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVENUE FRESNO, CALIFORNIA 93711 TMILESLAW@AOL..COM

TELEPHONE (559) 241-7000

July 30, 2025

Oscar J. Garcia, CPA Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

Re: 3417 E. Hamilton, Fresno, CA

APN: 471-116-07

Dear Mr. Garcia:

Bryce D. Hovannisian, owner of the above referenced property, submits this claim for refund of monies paid by him for "taxes" on the above referenced property. This claim is made by and through his attorneys Thomas V. Miles and Ira Bibbero.

On April 5, 2016, claimant purchased the subject property at a public auction foreclosure sale under a poser of sale conferred upon the Trustee by a Deed of Trust dated October 25, 2006 and recorded on October 27, 2006. The Trustee's Deed for the subject property, recorded on April 21, 2016, is attached hereto as Exhibit One. In the fall of 2016 claimant received a Fresno County Secured Property Tax Detail report, attached as Exhibit Two, which includes a charge for FR STRUCT DEMOL in the amount of \$2,384.90 and a charge for FR-REMOVE PUB NUIS in the amount of \$1,854.00. A special assessment, attached as Exhibit Three, alleged to have the priority of a tax lien was recorded on March 2, 2016 prior to the Trustee Sale. On June 29, 2022, Claimant paid \$9,266.48 to redeem the property (See Exhibit Four). Claimant requests a refund, in whole or in part, of each of the charges/special assessment liens specified above, and all penalties, interest, and/or costs associated with these charges on the "tax" bill.

Claimant disputes his responsibility, in whole or in part, for each of these charges/special assessments as each is null and/or invalid in that each violates state law and/or the principles of lien priority, or otherwise, was extinguished by the Trustee sale and/or transferred to the unsecured roll to be collected from the previous owner against whom it was imposed.\(^1\) It has been represented to Claimant by the County of Fresno that it is not necessary to enter into a stipulation pursuant to Revenue and Taxation Code section 5142 as the claim clearly does not involve valuation issues. Regardless, claimant remains prepared to

^{1.} Claimant incorporates by this reference the letter of February 16, 2022 (attached as Exhibit Five), along with the response dated March 14, 2022 from the Tax Collector (attached as Exhibit Six) (no response from the City of Fresno), and the Complaint, First Amended Complaint, Second Amended Complaint, and Third Amended Complaint, along with the oppositions to the Demurrers filed against each such complaint in Fresno County Superior Court in Case No. 22CECG01203, and Appellants Opening Brief filed in the Fifth District Court of Appeal case number F087585, including all the factual allegations, legal theories and analysis presented in said documents as if fully set forth herein, all of which are included in the Appendix attached as Exhibit Seven. The arguments made in the filings in Exhibit Seven apply with equal force to this property even though it was not the subject of Case No. 22 CECG 01203.

stipulate that the claim only involves nonvaluation issues to satisfy any procedural requirement.

Because these legal issues are common to other persons who have purchased properties at County of Fresno sales of tax defaulted properties, and whose title includes or included similar invalid, extinguished, or transferred special assessment liens, they therefore involve important rights affecting the public interest and claimant, in the event he is required to file a case in Superior Court to satisfy his claim, will seek attorney's fees pursuant to the California Code of Civil Procedure section 1021.5.

Very truly yours,

Thomas V. Miles

VERIFICATION:

I. Bryce D. Hovannisian, am the claimant in the above claim. On February 27, 2024 I paid the "taxes" to redeem the property. I have read the above claim and know the contents thereof. The same is true of my own knowledge, except as to those matters which are therein alleged on information and belief, and as to those matters, I believe it to be true. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 30, 2025 at Fresno, California.

Bryce D. Hovannisian

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

DOC- 2016-0049254

Thursday, APR 21, 2016 13:28:48 Rcpt # 0004516326 Ttl Pd \$54.15 ARG/R5/1-2

TDUS T\$ # TSG Order #

RECORDING REQUESTED BY: BRYCE HOVANNISI/

WHEN RECORDED, PLEASE MAIL A COPY TO: **BRYCE HOVANNISIAN**

PO Box 3668 Placedale C4 93650

Forward Tax Statements to the Address Given Above

SPACE ABOVE LINE FOR RECORDER'S US

TS #:

TSG Order #:

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1 1 11 1 1 3

the early and the property of the professional and the contractions and the contractions of the property of The Grantee Herein was not the Foreclosing Beneficiary. The Amount of the Unpaid Debt was \$89,858.35 The Amount Paid by the Grantee was \$36,200.00 Said Property is in the City of FRESNO, County of Fresno

NBS Default Services, LLC, as Trustee, (whereas so designated in the Deed of Trust hereunder more particularly described or as duly appointed Trustee) does hereby GRANT and CONVEYS, without covenant or warranty, express or implied, to: BRYCE D. HOVANNISIAN AND JENNIFER D. HOVANNISIAN HUSBAN DAND WIFE AS COMMUNITY PROPERTY (herein called Grantee) but without covenant or warranty, expressed or implied, to the property situated in the county of Fresno, State of California, described as follows:

LOT 12, 13 AND 14 IN BLOCK 9 OF DEAN PARK IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA ACCORDING TO THE MAP RECORDED IN BOOK 7 OF PLATS, AT PAGE 29 OF FRESNO COUNTY RECORDER.

This deed is made pursuant to the authority and powers, including the power of sale conferred upon Trustee (or to Successor Trustee) by the Deed of Trust dated 10/25/2006 made to FRANCISCO MORENO AND ANTONIA MORENO, HUSBAND AND WIFE, and recorded on 10/27/2006, in the office of the County Recorder of Fresno, California, as Document No.: 2006-0229634, Book No.: -, Page No.: -, Trustee (or Successor Trustee) having complied with all applicable statutory provisions and having performed all of his duties under the said Deed of Trust.

All requirements per law and of said Deed of Trust relating to this sale to notice thereof have been complied with. Trustee or Successor Trustee, in compliance with said Notice of Trustee's sale and in exercise of its powers under said Deed of Trust sold said real property at public auction on 04/05/2016 at the place specified in said Notice, Grantee, being the highest bidder at said sale became the purchaser of said property for the bid amount, being

MAIL TAX STATEMENTS TO: THE ABOVE MENTIONED ADDRESS

2146953204

TDUS / TS # TSG Order #

\$36,200.00, in lawful money of the United States, in proper, receipt thereof is hereby acknowledged in full/partial satisfaction of the debt secured by said Deed of Trust.

Date: April 5, 2016

NBS Default Services, LLC

By:

Gaby Ospino

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 Los Angeles

Nicole Rodriguez

Leertify 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 scal.

NICOLE RODRIGUEZ
Commission # 2096302
Notary Public - California
Los Angeles County
My Comm. Expires Jan 9, 2019



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

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FRESNO COUNTY SECURED PROPERTY TAX DETAILS **FISCAL YEAR 2016** JULY 1, 2016 - JUNE 30, 2017

PARCEL NUMBER 471-116-07

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
\$ 21,040.00	\$ 7,008.00	\$.00	\$.00	\$.00	\$ 28,048.00

TAX AREA 005-001 PEST CONTROL VALUE \$.00

ASSESSED TO

BLANK PURSUANT TO CA GC6254,21

LOCATION 3417 E HAMILTON, FRESNO

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	\$ 280.48
FRES PEN OVERRIDE	1	.032438	
FRESNO USD 10 B	1	.005108	\$ 1.42
FRESNO USD 10 C	1	.006882	\$ 1.92
FRESNO USD 12 A RE	1	.016016	\$ 4.48
FRESNO USD 12 B RE	1	.021342	
STATE CC 2012 REF	1	.002562	\$.70
FRESNO USD 2010 E	1	.006432	
FRESNO USD 15 REF	i	.002312	\$.64
FRESNO UN 10 SER F	1	.026960	The second second second
FRESNO USD 99C	1	.017214	
FRESNO USD 02A	1	.030052	\$ 8.42
FRESNO USD 04B	1	.022064	\$ 6.18
FRESNO USD 01F	1	.013484	400000000000000000000000000000000000000
FRESNO USD 10 REF	1.	.006920	\$ 1.94
FRESNO USD 10, 11A	1	.005184	\$ 1.44
FRESNO USD 2010 D	1	.008894	\$ 2.48
ST COL 2002 2007A	1	.001724	\$.48
ST COLL 02 S 09A	1	.000482	\$.12
ST COLL 02 S 09B	1	.000540	\$.14
STATE CCC 15 REF	1	.003172	\$.88
TOTAL TAX RATE		1.229782	
MET FLOOD ASSMT	6		\$32.12
FRES MOSQ & VECTR	6		\$5.00
FR-REMOVE PUB NUIS	6		\$1,854.00
FR STRUCT DEMOL	6		\$2,384.90
		TOTAL TAX	\$4,620.76

1st Installment		2nd Install	ment
Due Date	2016-12-10	Due Date	2017-04-10
Status	Due	Status	Due

Taxes Due	\$ 2,310	Taxes Due	\$ 2,310.38
Penalties Due	\$231.02	Penalties Due	\$231.02
Additional Fees Due	\$.00	Additional Fees Due	\$10.00
Total Amount Due	\$ 2,541.40	Total Amount Due	\$ 2,551.40
Parcel Number	471-116-07	Parcel Number	471-116-07

RECORDING REQUESTED BY:

City of Fresno No Fee-Gov't Code Sections 6103 and 27383

WHEN RECORDED MAIL TO

City of Fresno
DARM – Code Enforcement Division
2600 Fresno Street, 3070
Fresno, California 93721-3605
Fax: 559 488-1078

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

DOC- 2016-0026694

Wednesday, MAR 02, 2016 14:04:43

Ttl Pd \$57.00 Rcpt # 0004485508

KJE/R5/1-6

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the citydid, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 25th and 26th day of February, 2016, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the len. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for urpaid delinquent assessments.

Dated this 2nd day of March	. 2016
Dated: 3/8/16	Al Brajkovich, Horsing Program Supervisor CODE ENFORCEMENT DIVISION

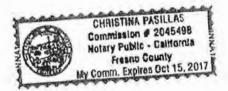
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached; and not the truthfulness, accuracy, or validity of that document

STATE OF CALIFORNIA COUNTY OF FRESNO

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

WITNESS my hand and official seal.

Signature



IPN#	Str	Dir	Property Address	Public Nuis. Enforcem		-Public	6892- Sec.Prop/Pi T/Demo	R	Total to be Assessed	ID	Customer Name	
6126104	3728	E	BALCH		S	1.577.50	\$ 2,610.0	0 1	4,287.50			_
4529111	3115	Ε	CLINTON		S	1,278.76	\$ 3,404.8	4 5	4,683.60			_
10493058	4362	N	GREGORY		-		\$ 1,406.2	0 1	1,406.20			
05092018	6134	W	SANRAMON		\$	394.95		1 5	394.95			
2440402	4827	IN	HUGHES		\$	332.25		13	332.25			-
36283075	3810	IN	MARIPOSA		5	826.50		1 9	826,50			-
3707209	3709	N	ORCHARD		\$	574.80	\$ 250.0	0 \$	824.80			-
7016212	4694	E	MONTECITO		5	505.62		3	505.62			-
6415414	1122	W	MYERS	1	\$	252.85	\$ 350.2	0 9	603.05			
324207	829	IE	BROWN		3	1,434.00						
	931	1	FSTREET				\$ 669.9	5 5				
	6538	IN	FOURTH		S	193.90		15				-
	362	N	CALAVERAS			1,613.34	\$ 1,936.5					-
	3505	E	ELMONTEWAY	1	\$		\$ 919.6					-
521606	1130	IS	TRINITY			1,571.00						-
1202048		S	PIERCE			1.504.82		15				-
6122025		E	SUSSEX	1	S	820,18		15	820.18			-
7026321	3531	E	BUTLER		\$	680.02	\$ 1,758.3) i s	3,438.32			
	3522	IN	SANPABLO		S	292.44	\$ 945.7	1 3	1,238,18			
	5380	N	CALLISCH				\$ 559.3	5 3	569.35			-
315128	4531	E	PINE		\$	703.00	\$ 522.59	3 8	1,225.50			-
5315111	4535	E	PINE		5	395.60	\$ 480.70) 5	875.30			
3618116	1817	E	SAGINAW		\$	597.00		3	597.00			-
8164055	2235	E	SWIFT	_	1 5	798.50		. 5	798.50			
1247117	2609	N	HANOVER				\$ 2,202.73	\$	2,202.72			+
013301	3902	E	WASHINGTON		3	557.76	\$ 206.00	3	763.76			
3605102	4167	N	ANGUS		\$	1.566.71		15	1,566.71			-
7822105	2331	S	IG STREET		65	380.22	\$ 292.60	1 8	572.82			
3414219	1313	E	GRIFFITH		\$	1,227.70		3	1,227.70			
023405	2136	E	SIERRA			632.91	\$ 1,259.24					
020111	3551	IN	ARMSTRONG	1 - 7 - 1	8	713.60		IS	713.60			
706511	1131		FSTREET				\$ 512.20		512.20			
2430117	2509	W	INDIANAPOLIS	1			\$ 353.29					
6018407	3140	IE	NEVADA	1		1,736.37	\$ 1,158.9					
3003054	2430	S	RECREATION		\$	480.40		\$				
3003055	2436	15	RECREATION		5	480.40		\$				
5206505	1835	E	CLAY	1			5 332.00		332.00			
0433519	2398	E	BEDFORD		3	671.12		\$	671.12			
3629208	2929	E	DAKOTA		3	899.01	3 2.844.10	_	3,743,11			
813007S		N	JACE	\$ 467.13	2	480.50		\$	947.63			
126507	3850	E	MONO				\$ 892.65		892.65			
419202	1116	E	GRIFFITH			2,367.00	\$ 1,620.00		3.987.00			
2825209	2833	E	WILLIS		15	253 90 [2 2 2 2 2 2	15	253.90			
06392218		N	PROSPECT	-	-		\$ 1,196.75		1,196,75			-
113201	1496	N	SANPABLO				\$ 620.00		620,00	-		
111607	3417	ε	HAMILTON	-			\$ 2,384.90		4,238.90	MORE	ENO FRANCISCO & ANTO NIA	1
514305	2829	N	THIRD		\$	221.50		3	221.50			1
710110	474£	IN	GLENN	1	2	228 16	\$ 571 68	S	571,68 228.16			

SECURED DELINQUENT ROLL, FRESNO COUNTY

SD0110-2 ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION COUNTY OF FRESNO, CALIFORNIA

PARCEL NO. 471-116-07 -7

PAGE 10306

ORIGINAL MORENO FRANCISCO & ANTONIA

ASSESSEE P O BOX 3668

ADDRESS

NAME& PINEDALE CA 93650

CURRENT

HOVANNISIAN BRYCE D & JENNIFER D

OWNER P O BOX 3668

NAME &

PINEDALE CA 93650

ADDRESS

	AMOUNT	DEFAULTED INFO	DEFAULT NO.	NOTICE OF P	OWER TO SELL 1	RAX - DEFAULTED P		DATE RECORDED	DOCUMENT NO.
			22110211101	DATE	I I I	DOGGA,		DATE RESORDED	DOGGINENT NO.
	5,092.80	06/30/17							
YEAR	LAND	IMPROVEMEN	LUATIONS NTS PERSONAL	EXEMPTION	S NET VALUE	TRA		REMARKS	
	2.1119	mil (10 TEME)	PROPERTY	EXEM TO	io iiui valuu	11.65			
6-17	2104	10 700	8		2804	18 5-001			
7-18	PAID					5-001			
8-19	PAID					5-001			
.9-20 !0-21	PAID					5-001			
0-21	PAID					5-001			
				TAXES AND F	PENALTIES			REDEMPTION	
YEAR	INST	TAX	PEN			JB - TOTAL	%	PENALTY	TOTAL
6-17	вотн	4,620.		1	10.00	5,092.80	90.0	4,158.68	9,251.48
7-18	PAID								
8-19	PAID								
9-20	PAID PAID			- 1					
0-21	TOTAL	4.620.	76 46	2.04	10.00	5,092.80		4,158.68	9,251,48
_		REDEMPTION SO	CHEDULE		REDEM	IPTION FEE		- Armania da Armania da Armania da Armania da Armania da Armania da Armania da Armania da Armania da Armania d	
	UDES CREDIT		IN TRUST						
K	EDEMPTION	AMOUNT	REDEMPTIC	N AMOUNT				ENT PAYMENTS	.00
JUL	21 8	504.05	JAN 22	8,919.9				REST	
AUG		573.37	FEB 22	8,989.2				AYMENTS	.00
SEP		642.68	MAR 22	9,058.5				HII/IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	9,266.48
		711.99	APR 22	9,127.8		R RECORDING RES	CISSION OF N	OTICE OF POWER TO SELL	.00
NOV		781.30 850.61	MAY 22 JUN 22	9,197.1		AMOUNT		······································	9,266.48
DLO		N		5,200.4	o IOIAL			OF REDEMPTION	7,200.40
COLL N		D OF INSTALLMEN	INCIPAL INTERE	sт тот	AL IHERE	BY CERTIFY THAT I			9,266.48
	STA	RT DATE	REDEMPT					REDEEM THE PROPERTY DE	ESCRIBED ABOVE.
				2247	PAID BY	ADDRESS 297	5 E BELM	TMC	
							TE 06/29/		

THOMAS V. MILES

ATTORNEY AT LAW 5607 N. FRUIT AVE. FRESNO, CALIFORNIA 93711

TMILESLAW@AOL,COM TELEPHONE (559) 313-6354

February 16, 2022

Mr. Travis R. Stokes Senior Deputy City Attorney 2600 Fresno Street Fresno, CA 93721

Mr. Oscar J. Garcia, C.P.A. Fresno County Tax Collector 2281 Tulare Street Fresno, CA 93715

Re:

3417 E. Hamilton, Fresno, CA

APN: 471-116-07

Dear Sirs:

My client, Bryce D. Hovannisian, purchased the property located at 3417 E. Hamilton, Fresno, CA (APN: 471-116-07) at a public auction foreclosure sale on April 5, 2016. The property was sold under a power of sale conferred upon the Trustee by a Deed of Trust dated October 25, 2006 and recorded on October 27, 2006. Attached is the Trustee's Deed issued to my client and recorded on April 21, 2016.

In the fall of 2016, my client received a tax bill for the July 1, 2016 through June 30, 2017 fiscal year. This bill, attached hereto, includes, in addition to the ad valorem taxes, the following special assessments:

FR-Remove Public Nuisance \$1,854.00 FR Struct Demol \$2,384.90

The Notice of Special Assessment upon which these portions of the Tax bill are based was recorded on March 2, 2016, and is attached. Of note, the special assessment authorizing the public nuisance and structure demolition billings is characterized as having the alleged priority of a tax lien.

My client disputes the erroneous and unlawful lien charged to him in the billing. My client has paid all subsequent taxes on this property with the exception of the disputed bill which includes

the erroneous and unlawful billing for the assessment lien. My client is not responsible for the assessment lien for the following reasons:

1. There is no statutory authority which authorizes the City to convert user fees expended to remove a nuisance, into an assessment that has the priority of a tax lien.

There are state statutes for certain types of city collection which the state legislature has chosen to treat as ordinary county ad valorem taxes and thereby given tax lien status. Nuisance abatement liens are not one of them. Garbage fees and charges, if delinquent, are allowed by state statute, specifically Government Code section 25831, to be liened as an assessment which "may be collected at the same time and same manner as ordinary county ad valorem property taxes are collected." The state, by this legislation, has granted an assessment for garbage collection fees and allows a superpriority status equivalent to ordinary county ad valorem property taxes. The state does not grant such superpriority status in Government Code sections 38773.1 or 38773.5 related to nuisance abatement liens.

The City's characterization of a nuisance abatement lien as a tax lien conflicts with and is preempted by state lien priority law. Lien priorities on real property are a matter of statewide concern because uniformity in lien priority is essential. Because lien priority is a matter of statewide concern and policy, a city may not enact legislation that conflicts or disables the effectiveness of statutory law. *Isaac v. City of L.A.* (1998) 66 Cal. App. 4th 586, *Kahan v. City of Richmond* (2019) 35 Cal. App. 5th 721. A city disrupts this balance by giving what is essentially a judgment lien, without the required statutory authority, the priority normally accorded only to tax liens.

Government Code section 38773.1 allows a legislative body, such as a city, to collect abatement and related administrative costs by a nuisance abatement lien. If certain procedures are followed, section 38773.1 allows a nuisance abatement lien to be recorded on the subject property which shall have the force, effect, and priority of a judgment lien. In this fashion, if the property is sold by the owner/seller the city can collect on its judgment lien from the property owner/seller. Alternatively, Government Code section 38773.5 allows a city to establish a procedure to make the cost for the abatement of a nuisance a special assessment against that parcel which may be collected at the same time and manner as ordinary municipal taxes are collected, and which shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. Accordingly, a city may be able to collect on its "judgment lien" as a special assessment collected along with other municipal taxes, and the failure of a property owner to pay the special assessment exposes the property to a power of sale by the tax collector so the city may be able to collect on its "judgment lien." The State's statutory construction does not allow for the conversion of a nuisance abatement "judgment lien" to a superpriority ad valorem tax lien.

The nuisance abatement lien, which is characterized by state statute as a judgment lien without ad valorem tax status, is not a tax lien the kind of which could possibly survive a foreclosure sale on a Deed of Trust, and the subsequently issued Trustee's Deed. As such, the continued effort to collect this lien from my client who purchased this property at a foreclosure sale, and holds a Trustee's DeedDeed, is erroneous and unlawful.

3. The Special Assessment which has the priority of a judgment lien was extinguished by the foreclosure sale and the Trustee's Deed.

When property is sold under a trust deed, the purchasers acquire title free and clear of all encumbrances subsequent to the deed of trust. (See, e.g., Weber v. McClevrty (1906) 149 Cal. 316, 232; Dover Mobile Estates v. Fiber Form Products, Inc. (1990) 220 Cal.App. 3d 1404, 1498.) As explained in R-Ranch Markets # 2, Inc. v. Old Stone Bank (1993) 16 Cal.App. 4th 1323, 21 Cal. Rptr. 2d 21, "[a] trustee's deed conveys the absolute legal title to the purchaser, as against all claims subordinate to the deed of trust, but subject to all prior rights, interests, and titles." Whereas the City's lien, which is properly characterized as a judgment lien that is subsequent to the deed of trust and therefore subordinate to the deed of trust which was foreclosed upon, was extinguished by the foreclosure because the lien was subordinate to the deed of trust.

In addition, as part of your review, I am informed and believe that the Mayor has stated that the City of Fresno has the ability to waive up to \$50,000.00 of City of Fresno expenses. The purpose of this policy, presumably, is to encourage and not penalize new owners who take on and improve properties that have been a drain on the City of Fresno resources. In the instant case, my client has purchased a foreclosed and abandoned property, and has now taken responsibility for that property, changing it from a property that drained City resources to an improved property. As a matter of equity, my client is a bona fide purchaser of the property and was unaware of the lien. The lien was recorded on March 2, 2016, after the posting of the property for auction and the time when a buyer would exercise due diligence as to existing liens on the property, and just 30 days prior to the sale. Because the auction was concluded and property was purchased on April 2, 2016, prior to the date that the first installment of taxes would become delinguent, December 10, 2016, Municipal Code section 1-512(a) requires that 1) special assessments shall not attach to the real property, and 2) any costs of abatement and enforcement relating to the property shall be transferred to the unsecured roll for collection. Not following this policy would discourage future purchasers from bidding at tax sales or foreclosure sales as they might be subject to alleged tax liens that are recorded, as in this instance, just prior to completion of the sale. This is unfair to the buyer. Therefore, the special assessment lien imposed by the City on the above referenced property should be removed.

For the above stated reasons, the special assessment liens are erroneously or illegally charged to my client after the foreclosure sale and the issuance of the Trustee's Deed. Alternatively, and for the reasons of equity cited above, my client should not be charged for the services, and the charges should he put on the unsecured roll against the party who incurred the charges.

My client requests that a meeting be scheduled with you to discuss this matter and explore a possible resolution to this matter, as well as the 28 other related matters where the tax bill contains special assessment liens which are erroneously or illegally levied. Please contact me as soon as possible to schedule a meeting.

Very truly yours,

Thomas V. Miles

FRESNO County Recorder ! Paul Dictos, C.P.A. DOC- 2016-0049254

Thursday, APR 21, 2016 13:28:48 Ttl Pd \$54.15 Rcpt # 0004516326

RECORDING REQUESTED BY: BRYCE HOVANNISIA

WHEN RECORDED, PLEASE MAIL A COPY TO: **BRYCE HOVANNISIAN**

PO Box 3668 C4 93650

Forward Tax Statements to the Address Given Above

SPACE ABOVE LINE FOR RECORDER'S USE

ARG/R5/1-2

TS#:

TDUS TS#

TSG Order #

TSG Order #:

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A.R.N. 471-116-07 The hour war war government of the direction some of

The Grange Herein was not the Foreclosing Beneficiary. The Amount of the Unpaid Debt was \$89,858.35 The Amount Paid by the Grantee was \$36,200,00. Said Property is in the City of FRESNO, County of Fresno

NBS Default Services, LLC, as Trustee, (whereas so designated in the Deed of Trust hereunder more particularly described or as duly appointed (Frustee) does hereby GRANT and CONVEYS, without covenant or warranty, express or implied, to: BRYCE D. HOVANNISIAN AND JENNIFER D. HOVANNISIAN HUSBAN DAND WIFE AS COMMUNITY PROPERTY (herein called Grantee) but without covenant or warranty, expressed or implied, to the property situated in the county of Fresno, State of California, described as follows:

LOT 12, 13 AND 14 IN BLOCK 9 OF DEAN PARK IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA ACCORDING TO THE MAP RECORDED IN BOOK 7 OF PLATS, AT PAGE 29 OF FRESNO COUNTY RECORDER.

This deed is made pursuant to the authority and powers, including the power of sale conferred upon Trustee (or to Successor Trustee) by the Deed of Trust dated 10/25/2006 made to FRANCISCO MORENO AND ANTONIA MORENO, HUSBAND AND WIFE, and recorded on 10/27/2006, in the office of the County Recorder of Fresno, California, as Document No.: 2006-0229634, Book No.: -, Page No.: -, Trustee (or Successor Trustee) having complied with all applicable statutory provisions and having performed all of his duties under the said Deed of Trust.

All requirements per law and of said Deed of Trust relating to this sale to notice thereof have been complied with. Trustee or Successor Trustee, in compliance with said Notice of Trustee's sale and in exercise of its powers under said Deed of Trust sold said real property at public auction on 04/05/2016 at the place specified in said Notice, Grantee, being the highest bidder at said sale became the purchaser of said property for the bid amount, being

MAIL TAX STATEMENTS TO: THE ABOVE MENTIONED ADDRESS

TDUS

2146953204

TOUS C TS # TSG Order #

\$36,200.00, in lawful money of the United States, in proper, receipt thereof is hereby acknowledged in full/partial satisfaction of the debt secured by said Deed of Trust.

Date: April 5, 2016

NBS Default Services, LLC

By:

Gaby Ospino

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 Los Angeles

Nicole Rodriguez

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.

G

NICOLE RODRIGUEZ
Commission & 2096302
Notary Public - California
Los Angeles County
fly Comm. Expires Jan 9, 2019



Auditor-Controller Treasurer-Tax Collector



Property Tax Payments

Log Out | New Search | Last Search Results | Payment List

Go Back

FRESNO COUNTY SECURED PROPERTY TAX DETAILS FISCAL YEAR 2016 JULY 1, 2016 - JUNE 30, 2017

PARCEL NUMBER 471-116-07

LAND	IMPROVEMENTS	MOBILE HOME	PERSONALPROP	EXEMPTION	NET TAXABLE VALUE
\$ 21,040.00	\$ 7,008.00	\$.00	\$.00	\$.00	\$ 28,048.00

TAX AREA 005-001 PEST CONTROL VALUE \$.00

ASSESSED TO

BLANK PURSUANT TO CA GC6254.21

LOCATION 3417 E HAMILTON, FRESNO

TAX PAYMENT IS	DISTRIBUTED AS BELOW	
TAXING AGENCIES / VOTER APPROVED BONDS / SP	PECIAL ASSESSMENTS VALUE BASE RATE / \$100	AMOUNT
FR COUNTYWIDE TAX	1 1.00000	\$ 280.48
FRES PEN OVERRIDE	1 .03243	\$ 9.08
FRESNO USD 10 B	1 .00510	8 \$ 1.42
FRESNO USD 10 C	1 .00688	2 \$ 1.92
FRESNO USD 12 A RE	1 .01601	5 4.48
FRESNO USD 12 B RE	1 .02134	2 \$ 5.98
STATE CC 2012 REF	1 .00256	2 \$.70
FRESNO USD 2010 E	1 .00643	2 \$ 1.80
FRESNO USD 15 REF	1 .00231	2 \$.64
FRESNO UN 10 SER F	l .02696	\$ 7.50
FRESNO USD 99C	1 .01721	\$ 4.82
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FRESNO USD 01F	1 .01348	4 \$ 3.78
FRESNO USD 10 REF	1 .00692	0 \$1.94
FRESNO USD 10, 11A	1 .00518	4 \$ 1.4
FRESNO USD 2010 D	1 .00889	4 \$ 2.48
ST COL 2002 2007A	1 .00172	4 \$.48
ST COLL 02 S 09A	1 .00048	2 \$.13
ST COLL 02 S 09B	1 .00054	0 \$.14
STATE CCC 15 REF	. 1 .00317	2 \$.85
TOTAL TAX RATE	1.22978	2
MET FLOOD ASSMT	6	\$32.13
FRES MOSQ & VECTR	6	\$5.00
FR-REMOVE PUB NUIS	6	\$1,854.00
FR STRUCT DEMOL	6	\$2,384.90
	TOTAL TAX	\$4,620.70

1st Install	ment	2nd Install	ment
Due Date	2016-12-10	Due Date	2017-04-10
Status	Due	Status	Due

Taxes Due	\$ 2,310	Taxes Due	\$ 2,310.38
Penalties Due	\$231.02	Penalties Due	\$231.02
Additional Fees Due	\$.00	Additional Fees Due	\$10.00
Total Amount Due	\$ 2,541.40	Total Amount Due	\$ 2,551.40
Parcel Number	471-116-07	Parcel Number	471-116-07

RECORDING REQUESTED BY:

City of Fresno No Fee-Gov't Code Sections 6103 and 27383

WHEN RECORDED MAIL TO

City of Freeno DARM - Code Enforcement Division 2600 Fresno Street, 3070 Fresno, California 93721-3605 Fax: 559 488-1078

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

DOC- 2016-0026694

Wednesday, MAR 02, 2016 14:04:43 Tt I Pd \$57.00

Rcpt # 0004485508

KJE/R5/1-8

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisions of Article 17 of Chapter 12 relating to sign regulations, Article 6 of Chapter 10 relating to the abatement of public nuisances, Article 3 and 4 of Chapter 11 relating to housing regulations and to dangerous building ordinance of the Fresno Municipal Code and Bill No. B-26, Ordinance No. 2008-26 relating to weed abatement, the citydid, abate a nuisance on the real properties described in the attachment, and an administrative hearing officer did on the 25th and 26th day of February, 2016, assess the costs of such abatement on the Subject Properties, and the assessment has not been paid, and the City of Fresno claims a lien on the Subject Properties (see attachment for amount assessed). The lien shall be on the properties until the amount is paid, plus legal rate of interest to be accrued from the date of recording this lien, and any and all administrative costs to file and record the len. The claimed lien having been created to collect for abatement costs shall have the priority of a tax lien and shall attach upon the recording of this Notice. The Subject Property may be sold after 3 years pursuant to Revenue and Tax Code §3691 for urpaid delinquent assessments.

Dated this 2nd da	y of <u>March</u> . 2016
Dated: 3/8/16	Al Brajkovich, Hoosing Program Supervisor CODE ENFORCEMENT DIVISION
	officer completing this certificate verifies only the identity of the individual who signed the certificate is attached; and not the truthfulness, accuracy, or validity of that document
STATE OF CALIFORNIA COUNTY OF FRESNO))
basis of satisfactory evidence to me that he/she/they execu	me, <u>Christina Pasillas. Notary Public</u> , personally appeared A <u>l Braikovich</u> , who proved to me on the to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledge ited the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the 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 Californiathat the foregoing paragraph is true

WITNESS my hand and official seal.

and correct.

CHRISTINA PASILLAS Commission # 2045498 Notery Public - California Freeno County y Comm. Expires Oct 15, 2017

APN #	Str	Dir	Property Address	6476- Public Nuis. Enforcem	6868-Public Nuisance Contr		6892- Sec.Prop/PIR T/Demo			Total to be Assessed	ID	Customer Name	
46126104	3728	E	BALCH		S	1,677.50	\$	2,610.00	\$	4,287.50			-
14529111	3115	E	CLINTON		\$	1,278.76	5	3,404.84	\$	4,683.60			
10493055	4362	N	GREGORY				5	1,406.20	5	1,406.20			
05092018	6134	W	SANRAMON		\$	394.95			\$	394.95			
2440402	4827	N	HUGHES		\$	332.25			\$	332.25			
36283075	3810	IN	MARIPOSA		5	826.50			\$	826,50			
3707209	3709	N	ORCHARD		5	574.80	\$	250.00	\$	824.80			
7016212	4694	18	MONTECITO		\$	505.62			\$	505.62			
6415414	122	W	MYERS		S	252.85	\$	350.20	8	603.05			
4324207	829	iE	BROWN		3	1,434.00	\$	2,259.40	5	3,693.40			
6707404	931	1	FSTREET	1			\$	669,95	5	569.95			
0820205	6538	IN	FOURTH		5	193.90			5	193.90			
5915317	362	N	CALAVERAS		S	1,613.34	S	1,936.50	\$	3,549.84			
7004317	3505	Ε	ELMONTEWAY	1	\$	600.60		919.60		1,520,20			
6521606	1130	IS	TRINITY	1	\$	1,571.00	_	2,710.00	_	4,281.00			
81202045	2369	S	PIERCE		S	1,504.82			3	1.504.82			
35122028	2524	E	ISUSSEX		S	820,18			S	820.18			
7026321	3531	E	BUTLER		S	1,680.02	\$	1,758.30	\$	3,438.32			
3525210	3522	N	SANPABLO		5	292.44	5	945.74	S	1,238.18			
1821216	5380	N	CALLISCH				3	559.35	\$	569.35			-
5315126	4531	E	PINE		S	703.00	S	522.50		1,225.50			
5315111	4535	E	PINE		5	395.60	S	480.70	S	876.30			
3618116	1817	E	SAGINAW		\$	597.00			5	597.00			
28164055	2235	E	SWIFT		15	798.50			3	798.50			
	2609	N	HANOVER				S			2.202.72			
6013301	3902	E	WASHINGTON		S	557.76	\$	206,00		763.76			-
3605102	4167	N	ANGUS		S	1.566.71			\$	1,566.71			
7822105	2331	S	G STREET		5	380.22	S	292.60		672.82			
3414219	1313	E	GRIFFITH		\$	1,227.70			3	1,227.70			
1023405	2136	E	SIERRA		\$	1,632.91	5	1,259.24	_	2,892.15			
1020111	3551	IN	ARMSTRONG		8	713.60			S	713.60			
6706511	1131		FSTREET				8	512.20		512.20			-
2430117	2509	W	INDIANAPOLIS				\$	353 20		353.20			-
5018407	3140	E	NEVADA	1	\$	1,735.37	\$	1,158.94		2.895.31			_
8003054	2430	S	RECREATION		15	480.40			\$	480,40			
8003055	2436	5	RECREATION	1	15	480.40	-	*****	\$	480.40			-
5206505	1838	E	CLAY		-	00111	5	332.00		332,00			
	2398	E	BEDFORD	-	3.	671,12	-	0.044.40	3	671.12			-
3629208	2929	E	DAKOTA	-	\$	899.01	3	2.844.10	_	3,743.11			
6813D07S		N	JACE	\$ 467.13	12	480.50			\$	947.63			-
5126507	3850	E	MONO		-	2.22	\$	892.65	_	892.65			-
3419202	1116	E	GRIFFITH	1	15	2,367.00	\$	1,620.00	-	3.987.00			-
2825209	2833	E	WILLIS	+	15	253.90	-		5	253.90			_
06392215	The state of the s	_IN	PROSPECT	-	1		\$	1,196.75		1,196.75			-
	1496	N	SANPABLO			-	S	820.00		620,00	110	TENO FORMOIOGO A METO MA	1
7111607	3417	E	HAMILTON	-	\$	1,854.00	S	2,384.90	_	4,238.90	MO	RENO FRANCISCO & ANTO MA	1
5514305 2445405	2829	N	THIRD	1	\$	221 50		37 1 55	3	221.50			-
0710110	4746	N N	GLENN	+	3	228 16	7	37 1 00 1	5	228.16			1



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

March 14, 2022

Thomas V. Miles, Esq. 5607 North Fruit Avenue Fresno, California 93711 tmileslaw@aol.com

Re: Property Taxes and Special Assessments on Multiple Properties

Dear Mr. Miles:

This office received your 29 letters, all dated February 16, 2022, relating to property taxes and special assessments charged to 29 different properties, each owned by one of your clients, Bryce D. Hovannisian and Lindsay E. Hovannisian. (Exhibit A to this letter is a list of all 29 properties.) In general, the letters relate to various special assessments levied by the City of Fresno, which were included in the County's property tax bills for the properties owned by your client. We understand your letters to allege that your clients are not responsible to pay the property taxes or special assessments identified in the letters.

The rule in California, however, is that taxpayers disputing property taxes, including special assessments that are collected on the property tax roll, must pay first, litigate later. In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute. This office may not create a remedy beyond what the Legislature has provided. This office therefore does not consider prepayment allegations by a taxpayer that all or any part of a property tax or special assessment is unlawful or erroneous.

If your clients wish to challenge all or any part of the property taxes or special assessments that are identified in your letters, then each of them must first pay all amounts that are due for each property that they own, including any penalties, costs, or charges resulting from delinquent payment. Then your clients may file claims for refund. Revenue and Taxation Code section 5096 lists the grounds upon which a refund claim may be made. Revenue and Taxation Code

¹ For purposes of Part 9 of Division 1 of the Revenue and Taxation Code, "taxes" includes assessments collected at the same time and in the same manner as County taxes. (Rev. & Tax. Code, § 4801.) And see *Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority* (2003) 110 Cal.App.4th 1109, 1112–1113.

² California State University, Fresno Association, Inc. v. County of Fresno (2017) 9 Cal. App. 5th 250, 262.

³ See Community Facilities District No. 88-8 v. Harvill (1999) 74 Cal.App.4th 876, 882, and Riverside County Community Facilities District No. 87-1 v. Bainbridge 17 (1999) 77 Cal.App.4th 644, 660-661, both citing McKendry v. County of Kern (1986) 180 Cal.App.3d 1165, 1170.

⁴ See California State University, Fresno Association, Inc., note 2 above, at p. 263: "statutes governing administrative tax refund procedures... are to be strictly enforced."

Thomas V. Miles, Esq. Re: Property Taxes and Special Assessments on Multiple Properties

sections 5097 and 5097.02 provide the time in which a refund claim must be filed, and the information that must be included in order to constitute a valid claim.

The Board of Supervisors has authorized this Office to receive, consider and act upon property tax refund claims.5 You or your clients may submit property tax refund claims by mail or by delivering them directly to my office at the following address:

Auditor-Controller/Treasurer-Tax Collector Attention: Tax Collection Division 2281 Tulare Street, Room 105 Fresno, California 93715

This office does not receive property tax refund claims electronically.

Please note that, if any refunds are ultimately granted, then the County is obligated to pay statutory interest as provided in Revenue and Taxation Code section 5151.

Nothing in this letter is intended to address the substance of the allegations in your letters. Likewise, nothing in this letter is intended to prejudice any future consideration of those allegations by this office after payment of the taxes and presentation of a timely and valid refund claim.

If you or your clients need to know the current payment amounts for the parcels identified in your letters, please contact Siphanarene Lonh by telephone at (559) 600-3374 or email at slonh@fresnocountyca.gov.

Sincerely,

Daran Ogalla Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Copy: Christina Roberson, Assistant City Attorney, City of Fresno

Peter Wall, Senior Deputy County Counsel

Enclosure:

Exhibit A, List of Properties

⁵ Rev. & Tax. Code, § 4804; Board Resolution No. 88-372 (July 26, 1988).