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

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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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.20
Total:	$24.20

FRESNO COUNTY TAX COLLECTOR

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 By ____________________
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 4/22/2020, 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 Natalie Nino

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
452-181-06

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 34,338.00	$ .00	$ .00	$ .00	$ .00	$ 34,338.00

TAX AREA	005-001	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
8.7 N FLORA & FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FE COUNTYWIDE TAX	1	1.000000	$ 343.38
FRES PEN OVERRIDE	1	.023434	$ 7.88
FRESNO USD 10 B	1	.010528	$ 1.02
FRESNO USD 40 C	1	.009684	$ 1.62
FRESNO USD 12A REF	1	.013090	$ 4.44
FRESNO USD 12B REF	1	.008134	$ 1.96
STATE CCC 12 REFI	1	.001944	$ .46
FRESNO USD 16 E	1	.011500	$ 2.78
FRESNO USD 15 REFI	1	[illegible]	$ .90
FRESNO USD 16 A	1	[illegible]	$ .91
FRESNO USD 10 F	1	.003188	$ .87
FRESNO USD 99C	1	.013240	$ 4.16
FRESNO USD 02A	1	.021558	$ 5.21
FRESNO USD 04B	1	.015612	$ 3.78
FRESNO USD 01I	1	.013240	$ 3.48
FRESNO USD 10 REFI	1	.005214	$ 1.20
FRESNO USD 10 11A	1	.004168	$ .98
FRESNO USD 16 D	1	.007356	$ 1.78
FRESNO USD 16 B	1	.002958	$ .70
FRESNO USD 01 G	1	.000694	$ .16
FRESNO USD 16 C	1	.045642	$ 11.12
FRESNO USD 20 A	1	.025000	$ 5.08
STATE CCC 15 REFI	1	.004272	$ 1.03
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002756	$ .66
STATE CCC 16 B	1	.016702	$ 4.06
TOTAL TAX RATE		1.272974	
FE CITATION/PENALT	0		$317.50
MC FLOOD ASSMT	6		$43.74
FRES MOSQ & VECTR	6		$1.08
FC-REMOVE PUB NUIS	6		$404.20
FRESNO CITY WEED	6		$675.08
		TOTAL TAX	$1,751.78

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 875.89
Penalties Due	$87.58
Additional Fees Due	$.00
Total Amount Due	$ 963.[illegible]
Parcel Number	452-181-06

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 875.89
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$ 875.89
Parcel Number	452-181-06

X

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By John Giannetta
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

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

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
[illegible]	[illegible]	[illegible]	[illegible]					[illegible]	[illegible]	[illegible]
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45278106	807	N	FERGER AVE		404.20		675.99	1,080.19	F19-03201	GRAHAM WILLIAM M
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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

2019-0089086

FRESNO County Recorder
Paul Dictos, CPA
Friday, Aug 09, 2019 01:44:27 PM
Titles: 1 Pages: 3
Fees: $31.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $31.00
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

By John Giannetta
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) ss
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

CHRISTINA PASILLAS
Notary Public - California
Fresno County
Commission # 2214777
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
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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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. 452-181-06 -1

ORIGINAL ASSESSEE NAME & ADDRESS
GRAHAM WILLIAM M
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 807 N FERGER FRESNO

TAX – DEFAULTED INFORMATION

AMOUNT	DATE	DEFAULT NO.
1,936.90	06/30/21	20-04921

NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY

DATE	RECORDED	DOCUMENT NO.

RESCISSION OF NOTICE OF POWER TO SELL

DATE RECORDED	DOCUMENT NO.

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	24338				24338	5-001
21-22	PAID					5-001
22-23	PAID					5-001

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,751.78	175.12	10.00	1,936.90			
21-22	PAID							
22-23	PAID							
	TOTAL	1,751.78	175.12	10.00	1,936.90			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	23	2,608.81	JAN	24	2,766.47
AUG	23	2,635.09	FEB	24	2,792.75
SEP	23	2,661.37	MAR	24	2,819.03
OCT	23	2,687.64	APR	24	2,845.30
NOV	23	2,713.92	MAY	24	2,871.58
DEC	23	2,740.20	JUN	24	2,897.86

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

C45218106000004921200022400002792750000000004

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

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. <u>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.</u>

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. 4^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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: $11.00
CA SB2 Fee: $0.00
Taxes: $13.20
Total: $24.20
FRESNO COUNTY TAX COLLECTOR

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

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
452-181-06

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 24,238.00	$ .00	$ .00	$ .00	$ .00	$ 24,238.00

TAX AREA	005-001	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
867 N FLETCHER FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 242.38
FRES PEN OVERRIDE	1	.032434	$ 7.88
FRESNO USD 10 B	1	.016528	$ 4.02
FRESNO USD 10 C	1	.006684	$ 1.62
FRESNO USD 12A REF	1	.014090	$ 3.44
FRESNO USD 12B REF	1	.008134	$ 1.96
STATE CTC 12 REFI	1	.001944	$ .46
FRESNO USD 16 E	1	.011500	$ 2.78
FRESNO USD 15 REF	1	[illegible]	$ .70
FRESNO USD 16 A	1	[illegible]	$ .94
FRESNO USD REF	1	.003388	$ .82
FRESNO USD 99C	1	.014246	$ 3.46
FRESNO USD 02A	1	.021558	$ 5.21
FRESNO USD 04B	1	.015612	$ 3.78
FRESNO USD 01F	1	.014340	$ 3.48
FRESNO USD 10 REF	1	.005214	$ 1.26
FRESNO USD 11 11A	1	.004168	$ .98
FRESNO USD 11 D	1	.007356	$ 1.78
FRESNO USD 16 B	1	.002938	$ .70
FRESNO USD 01 G	1	.000694	$ .16
FRESNO USD 16 C	1	.045642	$ 11.12
FRESNO USD 20 A	1	.025000	$ 6.08
STATE CCC 15 REFI	1	.004272	$ 1.02
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .66
STATE CCC 16 B	1	.016202	$ 4.06
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$317.50
MET FLOOD ASSMT	6		$43.74
FRES MOSQ & VECTR	6		$1.08
FR REMOVE PUB NUIS	6		$404.20
FRESNO CITY WEED	6		$675.98
		TOTAL TAX	$1,751.78

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 875.89	Taxes Due	$ 875.89
Penalties Due	$87.56	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 963.45	Total Amount Due	$ 875.89
Parcel Number	452-181-06	Parcel Number	452-181-06

X

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: $0.00
Taxes: $0.00
Total: $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

By John Giannetta
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

CHRISTINA PASILLAS
Notary Public - California
Fresno County
Commission # 2274727
My Comm. Expires Oct 15, 2022

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Cases	Owner's Name
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]			[illegible]	[illegible]	[illegible]
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45278104	807	N	FERGER AVE		404.20		675.99	1,080.19	F19-03209	GRAHAM WILLIAM M
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3

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: $31.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $31.00
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

By John Giannetta
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) ss
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 [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
45218106	807	N	FERGER AVE	257.50	60.00	317.50	E19-03201	GRAHAM WILLIAM M

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

Oscar J. García, 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.[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

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 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

2020-0050591

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$12.65
Total:	$23.65

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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

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
470-261-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$22,954.00	$.00	$.00	$.00	$.00	$22,954.00

TAX AREA	005-001	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
1314 S [illegible], FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$229.54
FRES PEN OVERRIDE	1	.032438	$7.44
FRESNO USD 10 B	1	.016538	$3.78
FRESNO USD 10 C	1	.006684	$1.53
FRESNO USD 12A REF	1	.010000	$2.30
FRESNO USD 12B REF	1	.008134	$1.86
STATE CCC 12 REFI	1	.001941	$.44
FRESNO USD 20 E	1	.011500	$2.62
FRESNO USD 13 REF	1	.003992	$.96
FRESNO USD 16 A	1	.003936	$.90
FRESNO USD 10 F	1	.003388	$.76
FRESNO USD 99C	1	.014240	$3.26
FRESNO USD 02A	1	.021553	$4.94
FRESNO USD 04B	1	.015612	$3.58
FRESNO USD 01F	1	.010240	$2.34
FRESNO USD 10 REF	1	.006213	$1.42
FRESNO USD 10, 11A	1	.004103	$.93
FRESNO USD 10 D	1	.007356	$1.68
FRESNO USD 16 B	1	.002938	$.66
FRESNO USD 01 G	1	.000604	$.14
FRESNO USD 16 C	1	.041642	$9.54
FRESNO USD 20 A	1	.025000	$5.72
STATE CCC 15 REFI	1	.004272	$.98
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REFI	1	.000002	$.00
STATE CCC 02 S 18A	1	.002750	$.62
STATE CCC 16 B	1	.016702	$3.82
TOTAL TAX RATE		1.271971	
FR CITATION/PENALT	6		$313.74
MET FLOOD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$1,027.78
		TOTAL TAX	$1,655.88

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$827.94
Penalties Due	$82.77
Additional Fees Due	$.00
Total Amount Due	$910.71
Parcel Number	470-261-03

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$827.94
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$827.94
Parcel Number	470-261-03

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:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By [signature]
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 2/14/20, 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 [signature]

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

(Public Hearing conducted on February 12 and 13, 2019)

APN #	Stre	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Cases	Owner's Name
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]			[illegible]	[illegible]	[illegible]
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47026103	1314	S	FOURTH ST		$1,027.79			$1,027.79	E19-08135	PAREDES CAESAR
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[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]	[illegible]

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00
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, 2020

Dated 2/14/20

By John Giannetta
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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. R. Luna

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)

APN #	Str#	Dir	Property Address	6475-Citations/Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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47026103	1314	S	FOURTH ST	$253.75	$60.00	$313.75	E19-08135	PAREDES CAESAR
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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 NAME & ADDRESS: HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 1314 S FOURTH FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,831.42	06/30/21	20-05619					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	22954				22954	5-001
21-22	PAID					5-001
22-23	PAID					5-478

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,655.88	165.54	10.00	1,831.42			
21-22	PAID							
22-23	PAID							
	TOTAL	1,655.88	165.54	10.00	1,831.42			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR | IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	23	2,467.37	JAN	24	2,616.40
AUG	23	2,492.21	FEB	24	2,641.24
SEP	23	2,517.05	MAR	24	2,666.08
OCT	23	2,541.88	APR	24	2,690.91
NOV	23	2,566.72	MAY	24	2,715.75
DEC	23	2,591.56	JUN	24	2,740.59

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

ADDR2:   PINEDALE CA 93650

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

C4702610300000561920002240000264124000000000006

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

PARCEL NUMBER
170-261-13

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$22,954.00	$.00	$.00	$.00	$.00	$22,954.00

TAX AREA	005-001	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC 6254.21

LOCATION
1313 S FOURTH, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$229.54
FRES PEN OVERRIDE	1	.032438	$7.44
FRESNO USD 19B	1	.016538	$3.78
FRESNO USD 10C	1	.006684	$1.53
FRESNO USD 12A REF	1	.010090	$2.30
FRESNO USD 13B REF	1	.008134	$1.86
STATE CCC 12 REFI	1	.001944	$.44
FRESNO USD 10E	1	.011500	$2.62
FRESNO USD 15 REF	1	.003993	$.90
FRESNO USD 16A	1	.003930	$.90
FRESNO USD 19E	1	.003388	$.76
FRESNO USD 99C	1	.014246	$3.26
FRESNO USD 02A	1	.021555	$4.94
FRESNO USD 04B	1	.015612	$3.58
FRESNO USD 07F	1	.010240	$2.35
FRESNO USD 10 REF	1	.006214	$1.42
FRESNO USD 10 11A	1	.004108	$.94
FRESNO USD 10D	1	.007356	$1.68
FRESNO USD 16B	1	.002938	$.66
FRESNO USD 01G	1	.000624	$.14
FRESNO USD 16C	1	.041642	$9.55
FRESNO USD 20A	1	.025000	$5.73
STATE CCC 15 REFI	1	.004272	$.98
STATE CCC 16A	1	.000002	$.00
STATE CCC 17 REFI	1	.000003	$.00
STATE CCC 02 S 18A	1	.002750	$.63
STATE CCC 16B	1	.016702	$3.83
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$313.47
MET FLOOD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$1,027.78
		TOTAL TAX	$1,655.88

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$827.94	Taxes Due	$827.94
Penalties Due	$82.77	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$910.71	Total Amount Due	$827.94
Parcel Number	170-261-13	Parcel Number	170-261-13

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 10:53:26 AM

Titles: 1 Pages: 4

Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By John Giannetta
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 2/14/20, 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 R Luna

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

ABATEMENT ASSESSMENT SCHEDULED TO BE PLACED ONTO FY20-21 TAX ROLL
(Public Hearing conducted on February 12 and 13, 2019)

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
[illegible]	[illegible]		[illegible]					[illegible]	[illegible]	[illegible]
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47026100	1314	S	FOURTH ST		$1,027.79			$1,027.79	E19-08135	PAREDES CAESAR
[illegible]	[illegible]		[illegible]					[illegible]	[illegible]	[illegible]
[illegible]	[illegible]		[illegible]					[illegible]	[illegible]	[illegible]

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00
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, 2020

Dated 2/14/20

By John Giannetta
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 R Luna

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)

APN #	Str#	Dir	Property Address	6475-Citations/Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
[redacted]								
47026103	1314	S	FOURTH ST	$253.75	$60.00	$313.75	E19-08135	PAREDES CAESAR
[redacted]								
[redacted]	1547	[redacted]						
[redacted]								

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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.[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

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 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

2020-0050581

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM
Titles: 1 Pages: 1
Fees: $11.00
CA SB2 Fee: $0.00
Taxes: $19.80
Total: $30.80
FRESNO COUNTY TAX COLLECTOR

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

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
471-185-10

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$16,537.00	$.00	$.00	$.00	$.00	$16,537.00

TAX AREA	005-001	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2915 S HAZELWOOD BLVD FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$165.36
FRES PEN OVERRIDE	1	.032438	$5.36
FRESNO USD 10 B	1	.016538	$2.73
FRESNO USD 10 C	1	.006684	$1.10
FRESNO USD 12A REF	1	.010096	$1.66
FRESNO USD 12B REF	1	.008136	$1.34
STATE CCC 12 REFI	1	.001944	$.32
FRESNO USD 10 E	1	.011500	$1.90
FRESNO USD 15 REF	1	.003992	$.66
FRESNO USD 16 A	1	.003930	$.64
FRESNO USD 10 F	1	.003388	$.56
FRESNO USD 99C	1	.014246	$2.34
FRESNO USD 02A	1	.021558	$3.56
FRESNO USD 04B	1	.015612	$2.58
FRESNO USD 01I	1	.010240	$1.68
FRESNO USD 10 REF	1	.006214	$1.02
FRESNO USD 10 11A	1	.004108	$.66
FRESNO USD 10 D	1	.007356	$1.20
FRESNO USD 16 B	1	.002938	$.48
FRESNO USD 01 G	1	.000694	$.10
FRESNO USD 16 C	1	.041642	$6.88
FRESNO USD 20 A	1	.025000	$4.12
STATE CCC 15 REFI	1	.004272	$.70
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REFI	1	.000002	$.00
STATE CCC 19 S 18A	1	.002750	$.44
STATE CCC 16 B	1	.016702	$2.76
TOTAL TAX RATE		1.270974	
FR CITATION/PENALT	6		$317.50
METH COD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$1.08
FR REMOVE PUB NUIS	6		$624.20
FR STRUCT DEMOL	6		$795.00
		TOTAL TAX	$1,965.14

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$982.57	Taxes Due	$982.57
Penalties Due	$98.24	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$1,080.81	Total Amount Due	$982.57
Parcel Number	471-185-10	Parcel Number	471-185-10

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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 November, 2019

Dated 11/8/19

By John Giannetta
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 11/8/19, 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.

Signature William E. Ryner

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

APN #	Str#	Dir	Property Address	6475-Public Nuisance Enforcement	6968-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
47118510	935	S	HAZELWOOD BLVD		$320.60	$795.00		$1115.60	F19-05582	SANDOVAL JESS R & HOFER
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

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

Titles: 1	Pages: 2
Fees:	$23.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$23.00
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 **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: John Giannetta
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) ss
COUNTY OF FRESNO)

On 11/8/19, 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.

Signature

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

<u>*CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL*</u>

<u>*(Public Hearing Conducted on November 6 and 7, 2019)*</u>

APN #	Str#	Dir	Property Address	6475-Citations/Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
[redacted]								
47118510	1915	S	HAZEL WOOD BLVD	$257.50	$60.00	$317.50	E19-05582	SANDOVAL JESS R & HOPE R
[redacted]								

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. 471-185-10 -9

ORIGINAL ASSESSEE NAME & ADDRESS: SANDOVAL JESS R & HOPE R
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS: HOVANNISIAN BRYCE D
PO BOX 3668
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	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,171.62	06/30/21	20-05652					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	16537				16537	5-001
21-22	PAID					5-001
22-23	PAID					5-478

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	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

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	23	2,923.54	JAN	24	3,100.41
AUG	23	2,953.02	FEB	24	3,129.88
SEP	23	2,982.50	MAR	24	3,159.36
OCT	23	3,011.97	APR	24	3,188.84
NOV	23	3,041.45	MAY	24	3,218.31
DEC	23	3,070.93	JUN	24	3,247.79

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

ADDR1: PO BOX 3668

ADDR2: PINEDALE CA 93650

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

C4711851000000565220002240000312988000000000001

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 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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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 Pages: 1

Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$19.80
Total:	$30.80

FRESNO COUNTY TAX COLLECTOR

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 By Oscar Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

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
471-185-10

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$16,537.00	$.00	$.00	$.00	$.00	$16,537.00

TAX AREA	005-001	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2915 S FAZ[illegible]WOOD BLVD FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$165.36
FRES PEN OVERRIDE	1	.032438	$5.36
FRESNO USD 10 B	1	.015538	$2.27
FRESNO USD 10 C	1	.005684	$.10
FRESNO USD 12A REF	1	.010096	$1.66
FRESNO USD 12B REF	1	.008136	$.11
STATE CCC 12 REFI	1	.001944	$.32
FRESNO USD 10 E	1	.011509	$1.90
FRESNO USD 15 REF	1	.003992	$.66
FRESNO USD 16 A	1	.003930	$.64
FRESNO USD 10 F	1	.003388	$.56
FRESNO USD 99C	1	.013746	$2.34
FRESNO USD 02A	1	.021558	$3.56
FRESNO USD 04B	1	.015612	$2.58
FRESNO USD 01E	1	.011240	$1.68
FRESNO USD 10 REF	1	.006213	$1.02
FRESNO USD 10, 11A	1	.004108	$.66
FRESNO USD 10 D	1	.007356	$1.20
FRESNO USD 16 B	1	.002938	$.48
FRESNO USD 01 G	1	.003694	$.10
FRESNO USD 16 C	1	.041642	$5.88
FRESNO USD 20 A	1	.025000	$4.12
STATE CCC 15 REFI	1	.004272	$.70
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REFI	1	.000062	$.00
STATE CCC 12 S 18A	1	.002750	$.44
STATE CCC 16 B	1	.015702	$2.76
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$317.50
MET FLOOD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$1.08
FR REMOVE PUB NUIS	6		$624.20
FR STRUCT DEMOL	6		$795.00
		TOTAL TAX	$1,965.14

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$982.57	Taxes Due	$982.57
Penalties Due	$98.24	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$1,080.81	Total Amount Due	$982.57
Parcel Number	471-185-10	Parcel Number	471-185-10

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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 November, 2019

Dated 11/8/19

By John Giannetta
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 11/8/19, 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

Signature [signature]

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

APN #	Str#	Dir	Property Address	6475-Public Nuisance Enforcement	6968-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
47118510	7915	S	HAZELWOOD BLVD		$320.60	$795.00		$1,115.60	E19-05582	SANDOVAL JESS R & HOPE R

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

Titles: 1	Pages: 2
Fees:	$23.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$23.00
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 **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: John Giannetta
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) ss
COUNTY OF FRESNO)

On 11/8/19, 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.

Signature [signature]

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

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	Case#	Owner's Name
[redacted]								
47118510	1915	S	HAZELWOOD BLVD	$257.50	$60.00	$317.50	E19-05582	SANDOVAL JESS R & HOPE R
[redacted]								

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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

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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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$12.10
Total:	$23.10

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: **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 By ____________
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 4/22/2020, 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 ____________

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
471-103-06

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 14,008.00	$ .00	$ .00	$ .00	$ .00	$ 14,008.00

TAX AREA	005-001	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
1645 S THIRD FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 140.08
FRES PEN OVERRIDE	1	.032438	$ 4.54
FRESNO USD 10 B	1	.016538	$ 2.30
FRESNO USD 10 C	1	.006684	$ .92
FRESNO USD 12A REF	1	.010090	$ 1.40
FRESNO USD 12B REF	1	.008134	$ 1.12
STATE CCC 12 REFI	1	.001944	$ .26
FRESNO USD 10 E	1	.011500	$ 1.60
FRESNO USD 15 REF	1	.003992	$ .54
FRESNO USD 16 A	1	.003930	$ .54
FRESNO USD 10 F	1	.003388	$ .46
FRESNO USD 99C	1	.014240	$ 1.98
FRESNO USD 02A	1	.021558	$ 3.00
FRESNO USD 04B	1	.015617	$ 2.18
FRESNO USD 01I	1	.010240	$ 1.42
FRESNO USD 10 REF	1	.006214	$ .86
FRESNO USD 10, 11A	1	.004108	$ .56
FRESNO USD 10 D	1	.007356	$ 1.02
FRESNO USD 16 B	1	.003935	$ .40
FRESNO USD 01 G	1	.000694	$ .08
FRESNO USD 16 C	1	.041642	$ 5.82
FRESNO USD 20 A	1	.025000	$ 3.50
STATE CCC 15 REFI	1	.004272	$ .58
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .38
STATE CCC 16 B	1	.016702	$ 2.32
TOTAL TAX RATE		1.271974	
FR CITATION/PENALTY	6		$317.50
MET FLOOD ASSMT	6		$12.18
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$394.76
FRESNO CITY WEED	6		$899.00
		TOTAL TAX	$1,802.38

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 901.19
Penalties Due	$90.09
Additional Fees Due	$ .00
Total Amount Due	$ 991.28
Parcel Number	471-103-06

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 901.19
Penalties Due	$ .00
Additional Fees Due	$ .00
Total Amount Due	$ 901.19
Parcel Number	471-103-06

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

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:			$0.00
Taxes:			$0.00
Total:			$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

By: John Giannetta
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

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

[redacted]

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
47813415	2225	S	GENEVA AVE			329.00		329.00	E18-07703	JOHNSON DERMOINE
45221112	837	N	GLENN AVE		669.10		891.17	1,560.27	E18-03113/E19-03197	R J INVESTMENTS & MANAGEMENT LLC
45910434	3079	E	GRANT AVE		253.76			253.76	E19-02061	LIGHT-HOUSE RECOVERY PROGRAM INC
46013101	3902	E	GRANT AVE		248.00			248.00	CE17-372	TRISKA RUDY JR
46017106	4730	E	GRANT AVE		317.00			317.00	E19-00052	FLORES RUBEN
47130243	2074	S	HAYSTON AVE		447.12		506.00	953.12	E18-00236/E19-03436	DAVIS LILI T % 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	E	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	E	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	203.00		689.00	CE18-1206	NIXON CAROLYN
47112120	3643	E	ORLEANS AVE			946.75		946.75	CE10-13100	INDYMAC BANK F S 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			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	3243	E	SIMPSON AVE			4,000.92		4,000.92	E19-02874	LEE RUTHLYN
47103412	1425	S	THIRD ST			516.56		516.56	E19-00012	SAAD BEN OTHMANE
47110306	1645	S	THIRD ST		394.76		899.00	1,293.76	E18-07819	8268 LLC
45229101	1404	E	THOMAS AVE	460.42	886.00	975.10		2,321.52	E19-03368	MORA BALTAZAR
45429204	4014	E	TURNER AVE			565.00		565.00	CE17-14661	DONALD HANSEN
46125415			VACANT LOT			266.00		266.00	E19-03251	RAMIREZ RUBEN & SONIA
45223318			VACANT LOT		434.65		794.24	1,228.89	E19-03122	ALBRAE EQUITIES LLC

W

3

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: $31.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $31.00
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

By: John Giannetta
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) ss
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

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

[redacted]

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
43612218S	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 EQUITIES 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		

[redacted]

3

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

COPY

ADDR2: FRESNO CA 93701

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

C4711030600000563720003250000322416000000000006

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. 471-103-06 -6

ORIGINAL ASSESSEE NAME & ADDRESS
8268 LLC
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 1645 S THIRD FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,992.56	06/30/21	20-05637					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	14008				14008	5-001	
21-22	PAID					5-001	
22-23	PAID					5-001	
23-24	PAID					5-001	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,802.38	180.18	10.00	1,992.56			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,802.38	180.18	10.00	1,992.56			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR | IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,007.88	JAN	25	3,170.09
AUG	24	3,034.91	FEB	25	3,197.13
SEP	24	3,061.95	MAR	25	3,224.16
OCT	24	3,088.98	APR	25	3,251.20
NOV	24	3,116.02	MAY	25	3,278.23
DEC	24	3,143.05	JUN	25	3,305.27

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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. 077164021
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN471-103-06 VV	Apr/07/2025	02583042	1150	NONE	$43.12

Description:
ACT 04/22/20 1645 S THIRD FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
Check Number	**Date**		**Total Amount**	**Total Paid Amount**
077164021	Apr/10/2025		$43.12	$43.12

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

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 **077164021**

Pay To The Order Of HOVANNISIAN BRYCE D **$43.12****

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

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164021⑈ ⑆071000288⑆ 09700038⑈

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: 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.[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 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

2020-0050573

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 2
Fees:	$14.00
CA SB2 Fee:	$0.00
Taxes:	$36.85
Total:	$50.85

FRESNO COUNTY TAX COLLECTOR

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY
1856
CALIFORNIA

[redacted]

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.

2

[redacted]

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
449-130-10

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$46,333.00	$.00	$.00	$.00	$.00	$46,333.00

TAX AREA	005-999	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
1715 W DUDLEY FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / 100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$463.33
FRES PEN OVERRIDE	1	.032133	$14.89
FRESNO USD 10 B	1	.016538	$7.66
FRESNO USD 10 E	1	.006654	$3.08
FRESNO USD 12A REF	1	.010090	$4.66
FRESNO USD 12B REF	1	.008154	$3.78
STATE CCC 12 REFI	1	.001944	$.90
FRESNO USD 10 F	1	.011500	$5.33
FRESNO USD 15 REF	1	.003997	$1.84
FRESNO USD 16 A	1	.003930	$1.82
FRESNO USD 10 C	1	.003388	$1.56
FRESNO USD 99C	1	.014246	$6.60
FRESNO USD 02A	1	.021558	$9.98
FRESNO USD 04B	1	.015612	$7.23
FRESNO USD 01F	1	.010240	$4.74
FRESNO USD 10 REF	1	.008313	$3.86
FRESNO USD 10, 11A	1	.004108	$1.90
FRESNO USD 10 D	1	.007386	$3.40
FRESNO USD 16 B	1	.002938	$1.36
FRESNO USD 01 G	1	.000694	$.32
FRESNO USD 16 C	1	.041642	$19.28
FRESNO USD 20 A	1	.025000	$11.58
STATE CCC 15 REFI	1	.004237	$1.96
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REFI	1	.000002	$.00
STATE CCC 02 S 18A	1	.002758	$1.26
STATE CCC 16 B	1	.016703	$7.74
TOTAL TAX RATE		1.270974	
FID WATER SERVICE	6		$11.69
MET FLOOD ASSMT	6		$7.32
FRES MOSQ & VEC TR	6		$1.08
FR STRUCT DEMOL	6		$362.00
		TOTAL TAX	$980.24

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$490.12
Penalties Due	$49.01
Additional Fees Due	$.00
Total Amount Due	$539.13
Parcel Number	449-130-10

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$490.12
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$490.12
Parcel Number	449-130-10

RECORDING REQUESTED BY: 4

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:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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. R. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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

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

COPY

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 1,764.90
BY: 41

C4491301000000472620003250000176490000000000004

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. 449-130-10 -8

ORIGINAL ASSESSEE NAME & ADDRESS: QUI LAM, PO BOX 3668, PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS: HOVANNISIAN BRYCE D, PO BOX 3668, PINEDALE CA 93650

SITUS 1715 W DUDLEY FRESNO

TAX – DEFAULTED INFORMATION

AMOUNT	DATE	DEFAULT NO.
1,088.24	06/30/21	20-04726

NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY

DATE	RECORDED	DOCUMENT NO.

RESCISSION OF NOTICE OF POWER TO SELL

DATE RECORDED	DOCUMENT NO.

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	46343				46343	5-599
21-22	PAID					5-599
22-23	PAID					5-518
23-24	PAID					5-518

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	980.24	98.00	10.00	1,088.24			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	980.24	98.00	10.00	1,088.24			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	1,647.27	JAN	25	1,735.49
AUG	24	1,661.97	FEB	25	1,750.19
SEP	24	1,676.68	MAR	25	1,764.90
OCT	24	1,691.38	APR	25	1,779.60
NOV	24	1,706.08	MAY	25	1,794.30
DEC	24	1,720.79	JUN	25	1,809.01

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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 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 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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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 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. 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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.75
Total:	$24.75

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 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 By Oscar Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
454-193-10

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 25,500.00	$ .00	$ .00	$ .00	$ .00	$ 25,500.00

TAX AREA	005-023	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
208 N FIFTH FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 255.00
FRES PEN OVERRIDE	1	.032438	$ 8.26
FRESNO USD 10 B	1	.016538	$ 4.20
FRESNO USD 10 C	1	.005684	$ .70
FRESNO USD 12A REF	1	.010090	$ 2.56
FRESNO USD 12B REF	1	.008134	$ 2.06
STATE CCC 12 REF	1	.001914	$ .48
FRESNO USD 10 E	1	.011500	$ 2.92
FRESNO USD 15 REF	1	.003997	$ 1.00
FRESNO USD 16 A	1	.003930	$ 1.00
FRESNO USD 10 F	1	.003388	$ .86
FRESNO USD 99C	1	.014246	$ 3.62
FRESNO USD 02A	1	.021558	$ 5.48
FRESNO USD 04B	1	.015612	$ 3.98
FRESNO USD 01B	1	.010740	$ 2.60
FRESNO USD 10 REF	1	.006214	$ 1.58
FRESNO USD 10, 11A	1	.004108	$ 1.04
FRESNO USD 10 D	1	.007356	$ 1.86
FRESNO USD 16 B	1	.002918	$ .74
FRESNO USD 01 G	1	.000693	$ .16
FRESNO USD 16 C	1	.041642	$ 10.60
FRESNO USD 20 A	1	.025000	$ 6.36
STATE CCC 15 REFI	1	.004273	$ 1.08
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002756	$ .70
STATE CCC 16 B	1	.015702	$ 1.24
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$317.50
MET FLOOD ASSMT	6		$11.10
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$312.74
FRESNO CITY WEED	6		$588.70
		TOTAL TAX	$1,555.20

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 777.60	Taxes Due	$ 777.60
Penalties Due	$77.73	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 855.33	Total Amount Due	$ 777.60
Parcel Number	454-193-10	Parcel Number	454-193-10

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

2019-0089087

FRESNO County Recorder
Paul Dictos, CPA
Friday, Aug 09, 2019 01:44:27 PM

Titles: 1	Pages: 4	
Fees:		$38.00
CA SB2 Fee:		$0.00
Taxes:		$0.00
Total:		$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

By: John Giannetta
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

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

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 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		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
48118129S	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

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

Titles: 1	Pages: 3
Fees:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

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) ss
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

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

[redacted]

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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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: 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

C4541931000000503520003250000278542000000000005

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. 454-193-10 -7

ORIGINAL ASSESSEE NAME & ADDRESS
VALLEY CAPITAL INVESTMENT INC
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 708 N FIFTH FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,720.66	06/30/21	20-05035					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	25500				25500	5-923	
21-22	PAID					5-923	
22-23	PAID					5-923	
23-24	PAID					5-923	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,555.20	155.46	10.00	1,720.66			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,555.20	155.46	10.00	1,720.66			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR | IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,598.79	JAN	25	2,738.76
AUG	24	2,622.12	FEB	25	2,762.09
SEP	24	2,645.45	MAR	25	2,785.42
OCT	24	2,668.78	APR	25	2,808.74
NOV	24	2,692.10	MAY	25	2,832.07
DEC	24	2,715.43	JUN	25	2,855.40

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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

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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
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$4.95
Total:	$15.95

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. 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 By ______
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 4/22/2020, 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 ______

[redacted]

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
459-212-28

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$7,050.00	$.00	$.00	$.00	$.00	$7,050.00

TAX AREA	005-150	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
208 N ECHO FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$70.50
FRES PEN OVERRIDE	1	.03243[illegible]	$2.28
FRESNO USD 10 B	1	.01653[illegible]	$1.16
FRESNO USD 10 C	1	.006683	$.46
FRESNO USD 12A REF	1	.013098	$.70
FRESNO USD 12B REF	1	.008[illegible]	$.56
STATE CCC 12 REFI	1	.001944	$.12
FRESNO USD 10 E	1	.011506	$.80
FRESNO USD 15 REF	1	.00399[illegible]	$.28
FRESNO USD 16 A	1	.003930	$.26
FRESNO USD 10 F	1	.003288	$.22
FRESNO USD 99C	1	.014246	$1.00
FRESNO USD 02A	1	.021888	$1.50
FRESNO USD 04B	1	.015612	$1.10
FRESNO USD 01I	1	.011040	$.72
FRESNO USD 10 REF	1	.00621[illegible]	$.42
FRESNO USD 10, 11A	1	.004108	$.28
FRESNO USD 10 D	1	.007356	$.50
FRESNO USD 16 B	1	.002978	$.20
FRESNO USD 01 G	1	.000604	$.04
FRESNO USD 16 C	1	.041642	$2.92
FRESNO USD 20 A	1	.025000	$1.76
STATE CCC 15 REFI	1	.004277	$.30
STATE CCC 16 A	1	.008007	$.60
STATE CCC 17 REFI	1	.000002	$.00
STATE CCC 2 S 18A	1	.002750	$.18
STATE CCC 16 B	1	.015702	$1.16
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$313.74
NEI FLOOD ASSMT	6		$12.18
FRES MOSQ & VECTR	6		$1.08
FR-REMOVL PUB NUIS	6		$281.00
FR STRUCT DEMOL	6		$394.00
		TOTAL TAX	$1,091.42

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$545.71
Penalties Due	$54.5[illegible]
Additional Fees Due	$.00
Total Amount Due	$600.[illegible]
Parcel Number	459-212-28

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$545.71
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$545.71
Parcel Number	459-212-28

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

Fees: $38.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta
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

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

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 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		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
48118129S	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

[redacted]

2

3

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: $31.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $31.00
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

By: John Giannetta
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) ss
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

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

[redacted]

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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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

[redacted]

DOC #2019-0089086 Page 2 of 3

N

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

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

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

BY: 41

C45921228000005204200032500001962200000000004

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. 459-212-28 -5

ORIGINAL ASSESSEE NAME & ADDRESS
TORRES PAUL V & GRACE I
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 208 N ECHO FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,210.52	06/30/21	20-05204					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	7050				7050	5-150
21-22	PAID					5-150
22-23	PAID					5-150
23-24	PAID					5-150

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,091.42	109.10	10.00	1,210.52			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,091.42	109.10	10.00	1,210.52			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	1,831.25	JAN	25	1,929.48
AUG	24	1,847.62	FEB	25	1,945.85
SEP	24	1,864.00	MAR	25	1,962.22
OCT	24	1,880.37	APR	25	1,978.59
NOV	24	1,896.74	MAY	25	1,994.97
DEC	24	1,913.11	JUN	25	2,011.34

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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.

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

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. <u>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.</u>

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. 5^{th} 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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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. 077164017	
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
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

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 **077164017**

Pay To The Order Of HOVANNISIAN BRYCE D $33.44**

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

PO BOX 3668
PINEDALE, CA 93650

Oscar J. Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164017⑈ ⑆071000288⑆ 0970000388⑈

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.[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

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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

2020-0050574

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$11.00
Total:	$22.00

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 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 32'3O 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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
458-112-05

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 14,042.00	$ .00	$ .00	$ .00	$.00	$ 14,042.00

TAX AREA	005-148	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
461 N DURANT WAY, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.003000	$ 140.42
FRES PEN OVERRIDE	1	.032458	$ 4.54
FRESNO USD 30 B	1	.016538	$ 2.32
FRESNO USD 30 C	1	.006684	$ .92
FRESNO USD 12A REF	1	.010090	$ 1.40
FRESNO USD 12B REF	1	.008134	$ 1.14
STATE CCC 12 REF	1	.001944	$ .26
FRESNO USD 10 I	1	.011500	$ 1.60
FRESNO USD 15 REF	1	.003992	$ .56
FRESNO USD 16 A	1	.003930	$ .51
FRESNO USD 10 F	1	.003388	$ .46
FRESNO USD 99C	1	.014246	$ 2.00
FRESNO USD 02A	1	.021558	$ 3.02
FRESNO USD 04B	1	.015612	$ 2.18
FRESNO USD 01F	1	.010240	$ 1.42
FRESNO USD 10 REF	1	.006214	$ .86
FRESNO USD 10, 11A	1	.004108	$ .56
FRESNO USD 10 D	1	.007356	$ 1.02
FRESNO USD 16 B	1	.002938	$ .40
FRESNO USD 01 G	1	.000693	$ .08
FRESNO USD 16 C	1	.041642	$ 5.84
FRESNO USD 20 A	1	.025000	$ 3.50
STATE CCC 15 REF	1	.004272	$ .58
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REF	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .38
STATE CCC 16 B	1	.015702	$ 2.34
TOTAL TAX RATE		1.271973	
FR CITATION/PENALT	6		$321.24
MT FLOOD ASSMT	6		$24.28
FRES MOSQ & VECTR	6		$1.08
FS-REMOVE PUB NUIS	6		$968.00
		TOTAL TAX	$ 1,492.94

321.24
+ 968.00
+ 1,199.00 [illegible] by NOC

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 746.47
Penalties Due	$74.63
Additional Fees Due	$ .00
Total Amount Due	$ 821.10
Parcel Number	458-112-05

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 746.47
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$ 746.47
Parcel Number	458-112-05

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

2

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 Enforcement	6868- Public Nuisance Contr Cost	6892- Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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

[redacted]

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00
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, 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) ss
COUNTY OF FRESNO)

On 2/14/20, 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
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

2

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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

[redacted]

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

C458112050000051342000325000026749300000000004

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. 458-112-05 -0

ORIGINAL ASSESSEE NAME & ADDRESS
BORREGO BENJAMIN D & ROSEMARY
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 461 N DURANT WAY FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,652.20	06/30/21	20-05134					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	14042				14042	5-448
21-22	PAID					5-448
22-23	PAID					5-516
23-24	PAID					5-516

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,492.94	149.26	10.00	1,652.20			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,492.94	149.26	10.00	1,652.20			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR

IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,495.78	JAN	25	2,630.14
AUG	24	2,518.17	FEB	25	2,652.54
SEP	24	2,540.56	MAR	25	2,674.93
OCT	24	2,562.96	APR	25	2,697.32
NOV	24	2,585.35	MAY	25	2,719.72
DEC	24	2,607.75	JUN	25	2,742.11

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

Oscar J. García, 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. 077164016
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN458-112-05 YY	Apr/07/2025	02583033	1150	NONE	$52.46

Description:
ACT 04/22/20 461 N DURANT WAY FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
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 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 **077164016**

Pay To The Order Of HOVANNISIAN BRYCE D $52.46**

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

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia
Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164016⑈ ⑆071000288⑆ 0970000038⑈

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.[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 $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

2020-0050552

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles:	1	Pages:	1
Fees:		$11.00	
CA SB2 Fee:		$0.00	
Taxes:		$11.55	
Total:		$22.55	

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 BlOCK 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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
452-155-22

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$21,251.00	$.00	$.00	$.00	$.00	$21,251.00

TAX AREA	005-[illegible]	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
[illegible] E LEWIS, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 212.50
FRES PEN OVERRIDE	1	.032438	$ 6.88
FRESNO USD 10 B	1	.016533	$ 3.50
FRESNO USD 10 C	1	.006684	$ 1.42
FRESNO USD 12A REF	1	.013090	$ [illegible]
FRESNO USD 12B REF	1	.008134	$ 1.72
STATE CCC 12 REFI	1	.001944	$ .40
FRESNO USD 10 E	1	.011500	$ 2.44
FRESNO USD 15 REF	1	.00399[illegible]	$ .81
FRESNO USD 16 A	1	.003950	$ .82
FRESNO USD 10 F	1	.003388	$ .70
FRESNO USD 99C	1	.014246	$ 3.02
FRESNO USD 02A	1	.021558	$ 4.58
FRESNO USD 04B	1	.015612	$ 3.30
FRESNO USD 01F	1	.010240	$ 2.16
FRESNO USD 10 REF	1	.006211	$ 1.32
FRESNO USD 10, 11A	1	.004108	$ .86
FRESNO USD 10 D	1	.007356	$ 1.56
FRESNO USD 16 B	1	.002938	$ .62
FRESNO USD 01 G	1	.000694	$ .14
FRESNO USD 16 C	1	.041642	$ 8.84
FRESNO USD 20 A	1	.025000	$ 5.30
STATE CCC 15 REFI	1	.004272	$ .90
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000003	$ .00
STATE CCC 02 S 18A	1	.002780	$ .58
STATE CCC 16 B	1	.016702	$ 3.54
TOTAL TAX RATE		1.321974	
FR CITATION/PENALT	6		$317.50
MET FLOOD ASSMT	6		$32.12
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$355.62
		TOTAL TAX	$980.76

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 490.38	Taxes Due	$ 490.38
Penalties Due	$49.02	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 539.40	Total Amount Due	$ 490.38
Parcel Number	452-155-22	Parcel Number	452-155-22

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

3

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
47118705	1926	S	GEARHART ST		$868.00	$953.00		$1,821.00	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	ILLINOIS 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			$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		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 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 GURJIT
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
57819001S	2509	E	PRESTWICK AVE			$329.00		$329.00	CE17-13603	LAWRENCE LOGAN K & JAMIE L
48025512	2447	S	PRICE AVE		$373.64			$373.64	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
45528608S	1324	N	SANDAU AVE		$644.76			$644.76	E19-08354	HER NING PIA & MEE VANG
43613501	4096	N	SHERMAN ST		$327.06			$327.06	E19-03978	HOULT DANIEL

[redacted]

RECORDING REQUESTED BY: 3

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
Titles: 1 Pages: 3
Fees: $30.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $30.00
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, 2020.

Dated: 2/14/20

By: [signature]
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 [signature]

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

[redacted]

2

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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: 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

C4521552200000491420003250000176581000000000006

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. 452-155-22 -8

ORIGINAL ASSESSEE NAME & ADDRESS
FERNANDEZ LORETO & HILDA
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 2215 E LEWIS FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,088.80	06/30/21	20-04914					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	21251				21251	5-001
21-22	PAID					5-001
22-23	PAID					5-001
23-24	PAID					5-001

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	980.76	98.04	10.00	1,088.80			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	980.76	98.04	10.00	1,088.80			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	1,648.12	JAN	25	1,736.39
AUG	24	1,662.83	FEB	25	1,751.10
SEP	24	1,677.54	MAR	25	1,765.81
OCT	24	1,692.25	APR	25	1,780.52
NOV	24	1,706.96	MAY	25	1,795.23
DEC	24	1,721.67	JUN	25	1,809.94

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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. 5^{th} 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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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).

ıvoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
ᐱPN452-155-22 YY	Apr/07/2025	02583030	1150	NONE	$137.7

escription:

CT 04/22/20 2215 E LEWIS FR

Vendor Number	Vendor Name		
TGEN	HOVANNISIAN BRYCE D		

Check Number	Date		Total Amount	Total Paid Amount
077164013	Apr/10/2025		$137.72	$137.72

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

077164013

Pay To The Order Of HOVANNISIAN BRYCE D

$137.72**

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

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164013⑈ ⑆071000288⑆ 0970000038⑈

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.[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 $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 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

2020-0050589

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$21.45
Total:	$32.45

FRESNO COUNTY TAX COLLECTOR

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 OFRECORD 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

By Oscar Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
452-273-04

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 35,404.00	$ .00	$ .00	$ .00	$.00	$ 35,404.00

TAX AREA	005-150	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
510 N YOSEMITE , FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 354.03
FRES PEN OVERRIDS	1	.034438	$ 12.48
FRESNO USD 10 B	1	.016838	$ 5.82
FRESNO USD 10 C	1	.006684	$ 2.36
FRESNO USD 12A REF	1	.010090	$ 3.56
FRESNO USD 12B REF	1	.008[illegible]	$ 2.86
STATE CCC 12 REFI	1	.000944	$ .68
FRESNO USD 10 E	1	.011509	$ 4.06
FRESNO USD 15 REF	1	.003[illegible]	$ 1.40
FRESNO USD 16 A	1	.003936	$ 1.38
FRESNO USD 10 F	1	.003388	$ 1.18
FRESNO USD 99C	1	.014246	$ 5.04
FRESNO USD 02A	1	.021558	$ 7.63
FRESNO USD 04B	1	.015617	$ 5.52
FRESNO USD 01H	1	.010240	$ 3.63
FRESNO USD 10 REF	1	.006214	$ 2.20
FRESNO USD 10, 11A	1	.004108	$ 1.44
FRESNO USD 10 D	1	.007386	$ 2.60
FRESNO USD 16 B	1	.002938	$ 1.04
FRESNO USD 01 G	1	.000694	$ .24
FRESNO USD 16 C	1	.041642	$ 14.74
FRESNO USD 20 A	1	.025000	$ 8.84
STATE CCC 15 REFI	1	.001272	$ 1.80
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S ISA	1	.002750	$ .96
STATE CCC 16 B	1	.016702	$ 5.90
TOTAL TAX RATE		1.219924	
FR CITATION/PENALTY	6		$317.50
MET FLOOD ASSMT	6		$114.78
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$667.70
FRESNO CITY WEED	6		$604.46
		TOTAL TAX	$2,159.98

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 1,079.99	Taxes Due	$ 1,079.99
Penalties Due	$107.97	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 1,187.96	Total Amount Due	$ 1,079.99
Parcel Number	452-273-04	Parcel Number	452-273-04

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:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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

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

[redacted]

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
46124410	3129	E	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	E	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		

[redacted]

4

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 Dictos, CPA

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

Titles: 1 Pages: 3

Fees:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

By: John Giannetta
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) ss
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

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

[redacted]

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
43612218S	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 EQUITIES 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		

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

COPY

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 3,858.90
BY: 41

C45227304000004945200032500003858900000000002

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

PARCEL NO. 452-273-04 -5

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

ORIGINAL ASSESSEE NAME & ADDRESS
MCGLOTHIN TIYEONDREA
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 510 N YOSEMITE FRESNO

TAX – DEFAULTED INFORMATION

AMOUNT	DATE	DEFAULT NO.
2,385.92	06/30/21	20-04945

NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY

DATE	RECORDED	DOCUMENT NO.

RESCISSION OF NOTICE OF POWER TO SELL

DATE RECORDED	DOCUMENT NO.

VALUATIONS

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

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
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

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,599.70	JAN	25	3,794.10
AUG	24	3,632.10	FEB	25	3,826.50
SEP	24	3,664.50	MAR	25	3,858.90
OCT	24	3,696.90	APR	25	3,891.30
NOV	24	3,729.30	MAY	25	3,923.70
DEC	24	3,761.70	JUN	25	3,956.10

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

TREASURER-TAX COLLECTOR DIVISION
2281 Tulare Street, Room 105 / P.O. Box 1192 / Fresno, California 93715 / (559) 600-3482 / FAX (559) 600-1449

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

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. 077164014
Invoice Number	**Invoice Date**	**Voucher ID**	**Fund**	**Organization**	**Paid Amount**
APN452-273-04 UU	Apr/07/2025	02583031	1150	NONE	$202.04

Description:
ACT 04/22/20 510 N YOSEMITE FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN 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

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 **077164014**

Pay To The Order Of HOVANNISIAN BRYCE D **$202.04****

****TWO HUNDRED TWO AND 4/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J. Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164014⑈ ⑆071000288⑆ 0970000038⑈

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.[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 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

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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

2020-0050625

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$18.70
Total:	$29.70

FRESNO COUNTY TAX COLLECTOR

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

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 # 13-03544**

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 By
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 4/22/2020, 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

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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 2020
JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER
153-201-11

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$18,416.00	$.00	$.00	$.00	$.00	$18,416.00

TAX AREA	005-307	PENALTY/COST VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
1323 N HIGHLAND FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE % / TOP	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$184.16
FRES PENS OVERRIDE	1	.032138	$5.96
FRESNO USD 10-A	1	.016535	$3.01
FRESNO USD 10-C	1	.006698	$1.22
FRESNO USD 12A REF	1	.010090	$.84
FRESNO USD 12B REF	1	.008134	$.48
STATE CCC 12 REFI	1	.001914	$.34
FRESNO USD 10-?	1	.011500	$2.10
FRESNO USD 15 REF	1	.003997	$.72
FRESNO USD 16-A	1	.009730	$.72
FRESNO USD 10-?	1	.003388	[illegible]
FRESNO USD 99C	1	.004236	[illegible]
FRESNO USD 03A	1	.021588	$3.98
FRESNO USD 04B	1	.015641	$2.88
FRESNO USD 04H	1	.004240	$.88
FRESNO USD 10 REF	1	.006214	$1.14
FRESNO USD 10, 11A	1	.004128	$.74
FRESNO USD 10-D	1	.007556	$1.38
FRESNO USD 16-B	1	.009733	$.54
FRESNO USD 01G	1	.006694	$.12
FRESNO USD 16-C	1	.041641	$7.66
FRESNO USD 20-A	1	.025000	$4.60
STATE CCC 18 REFI	1	.004271	$.78
STATE CCC 16-A	1	.004002	$.74
STATE CCC 17 REFI	1	.003002	$.73
STATE CCC 2 S 18A	1	.002750	[illegible]
STATE CCC 16-B	1	.014202	$.46
TOTAL TAX RATE		1.271974	
MET FLOOD ASSMT	6		$26.70
FRES MOSQ & V CTR	6		$1.08
FR-REMOVE PUB NUS	6		$2,034.26
		TOTAL TAX	$2,277.64

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-16
Status	Due	Status	Due
Taxes Due	$1,138.82	Taxes Due	$1,138.82
Penalties Due	$113.89	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$1,248.81	Total Amount Due	$1,138.82
Parcel Number	153-201-11	Parcel Number	153-201-11

RECORDING REQUESTED BY: 4

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:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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

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

C4532011400000499320003250000405429000000000001

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

PARCEL NO. 453-201-14 -0

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

ORIGINAL ASSESSEE NAME & ADDRESS
DE FEHR JACK
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 1323 N EIGHTH FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,507.02	06/30/21	20-04993					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	18416				18416	5-507
21-22	PAID					5-507
22-23	PAID					5-507
23-24	PAID					5-507

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,270.04	226.98	10.00	2,507.02			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,270.04	226.98	10.00	2,507.02			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,781.89	JAN	25	3,986.19
AUG	24	3,815.94	FEB	25	4,020.24
SEP	24	3,849.99	MAR	25	4,054.29
OCT	24	3,884.04	APR	25	4,088.34
NOV	24	3,918.09	MAY	25	4,122.39
DEC	24	3,952.14	JUN	25	4,156.44

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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 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 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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

Oscar J. García, 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.[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 $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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$11.55
Total:	$22.55

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 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 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 By Oscar Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
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Located in **City of FRESNO.**

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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 ____________________

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 15,208.00	$ .00	$ .00	$ .00	$.00	$ 15,208.00

TAX AREA		PEST CONTROL VALUE	
TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
013 B FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 152.08
FRES PEN OVERRIDE	1	.032438	$ 4.92
FRESNO USD 10 B	1	.016535	$ 2.50
FRESNO USD 10 C	1	.006684	$ 1.00
FRESNO USD 12A REF	1	.010096	$ [illegible]
FRESNO USD 12B REF	1	.008134	$ [illegible]
STATE CCC 12 REFI	1	.001944	$ .28
FRESNO USD 10 E	1	.011506	$ 1.74
FRESNO USD 15 REF	1	.003992	$ .60
FRESNO USD 16 A	1	.003930	$ .58
FRESNO USD 10 F	1	.003388	$ .50
FRESNO USD 99C	1	.014256	$ 2.16
FRESNO USD 02A	1	.021558	$ 3.26
FRESNO USD 04B	1	.015612	$ 2.36
FRESNO USD 01H	1	.010240	$ 1.54
FRESNO USD 10 REF	1	.006214	$ .94
FRESNO USD 10, 11A	1	.004108	$ .62
FRESNO USD 10 D	1	.007356	$ 1.10
FRESNO USD 16 B	1	.002938	$ .44
FRESNO USD 01 G	1	.003694	$ .10
FRESNO USD 16 C	1	.041642	$ 6.32
FRESNO USD 20 A	1	.025000	$ 3.80
STATE CCC 15 REFI	1	.004275	$ .64
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .40
STATE CCC 16 B	1	.016702	$ 2.54
TOTAL TAX RATE		1.271974	
FR CITATION/PENALT	6		$[illegible]
MCI FLOOD ASSMT	6		$7.84
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$1,140.52
		TOTAL TAX	$1,660.10

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 830.05	Taxes Due	$ 830.05
Penalties Due	$82.98	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 913.03	Total Amount Due	$ 830.05
Parcel Number	467-164-06	Parcel Number	467-164-06

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

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 15,208.00	$ .00	$ .00	$ .00	$.00	$ 15,208.00

TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
913 B FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 152.08
FRES 2LK OVERRIDE	1	.032435	$ 4.92
FRESNO USD 10 B	1	.016535	$ 2.50
FRESNO USD 10 C	1	.006684	$ 1.00
FRESNO USD 12A REF	1	.010096	$ 1.52
FRESNO USD 12B REF	1	.008136	$ 1.22
STATE CCC 12 REFI	1	.001944	$ .28
FRESNO USD 10 E	1	.011506	$ 1.74
FRESNO USD 15 REF	1	.003992	$ .60
FRESNO USD 16 A	1	.003930	$ .58
FRESNO USD 10 F	1	.003388	$ .50
FRESNO USD 99C	1	.014236	$ 2.16
FRESNO USD 02A	1	.021558	$ 3.26
FRESNO USD 04B	1	.015612	$ 2.36
FRESNO USD 01H	1	.010240	$ 1.54
FRESNO USD 10 REF	1	.006214	$ .94
FRESNO USD 10, 11A	1	.004108	$ .62
FRESNO USD 10 D	1	.007356	$ 1.10
FRESNO USD 16 B	1	.002938	$ .44
FRESNO USD 01 G	1	.000694	$ .10
FRESNO USD 16 C	1	.041642	$ 6.32
FRESNO USD 20 A	1	.025000	$ 3.80
STATE CCC 15 REFI	1	.004273	$ .64
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 & 18A	1	.002750	$ .40
STATE CCC 16 B	1	.016702	$ 2.54
TOTAL TAX RATE		1.221974	
FR CITATION/PENALT	6		$317.50
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FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$1,140.52
		TOTAL TAX	$1,660.10

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 830.05
Penalties Due	$82.98
Additional Fees Due	$.00
Total Amount Due	$ 913.03
Parcel Number	467-164-06

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 830.05
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$ 830.05
Parcel Number	467-164-06

RECORDING REQUESTED BY: 4

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
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

2

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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

[redacted]

RECORDING REQUESTED BY: 4

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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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

[redacted]

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00

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, 2020.

Dated: 2/14/20

By: [signature]
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 [signature]

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

2

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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

RECORDING REQUESTED BY: 3

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

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Dated this 14th day of February, 2020.

Dated: 2/14/20

By: [signature]
John Giannetta, Housing Program Supervisor
CODE ENFORCEMENT DIVISION

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STATE OF CALIFORNIA) ss
COUNTY OF FRESNO)

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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 [signature]

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

[redacted]

2

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

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

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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
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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
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47125302	2010	S	HAZELWOOD BLVD	$257.50	$60.00	$317.50	E19-02056	BENITEZ ANDREW SR & MARY HELEN
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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
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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: 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

C46716406000005499200032500002971620000000000 5

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. 467-164-06 -6

ORIGINAL ASSESSEE NAME & ADDRESS
ALVARADO JOSIE
ESPARAZA MICKEY ETAL
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 913 B FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,836.06	06/30/21	20-05499					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	15208				15208	5-224
21-22	PAID					5-224
22-23	PAID					5-498
23-24	PAID					5-498

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,660.10	165.96	10.00	1,836.06			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,660.10	165.96	10.00	1,836.06			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR　　IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,772.41	JAN	25	2,921.82
AUG	24	2,797.31	FEB	25	2,946.72
SEP	24	2,822.21	MAR	25	2,971.62
OCT	24	2,847.12	APR	25	2,996.52
NOV	24	2,872.02	MAY	25	3,021.43
DEC	24	2,896.92	JUN	25	3,046.33

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO.　　DATE　　BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

C4671640600000549920003250000297162000000000005

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. 467-164-06 -6

ORIGINAL ASSESSEE NAME & ADDRESS
ALVARADO JOSIE
ESPARAZA MICKEY ETAL
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 913 B FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,836.06	06/30/21	20-05499					

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REMARKS

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	TOTAL	1,660.10	165.96	10.00	1,836.06			

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INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
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DEC	24	2,896.92	JUN	25	3,046.33

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REDEMPTION AMOUNT
INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS
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TOTAL REDEMPTION AMOUNT AND INTEREST
CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS
AMOUNT NECESSARY TO REDEEM
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TOTAL AMOUNT

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CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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

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.

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FR Citation/Penalty	$317.50
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Very truly yours,

Thomas V. Miles

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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.

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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:

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Attention: Tax Collection Division
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Fresno, California 93715

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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

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. 077164019
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN467-164-06 YY	Apr/07/2025	02583040	1150	NONE	$60.92

Description:

ACT 04/22/20 913 B FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
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

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 Order Of HOVANNISIAN BRYCE D **$60.92****

****SIXTY AND 92/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164019⑈ ⑆071000288⑆ 09700003 8⑈

heck Date: Apr/10/2025 Check No. 077164019

Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN467-164-06 YY	Apr/07/2025	02583040	1150	NONE	$60.92

Description:
ACT 04/22/20 913 B FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
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 PRINTED IN TWO COLORS. DO NOT ACCEPT UNLESS BLUE AND BROWN 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 Order Of HOVANNISIAN BRYCE D $60.92**

****SIXTY AND 92/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164019⑈ ⑆071000288⑆ 097000038⑈

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.[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

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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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$11.55
Total:	$22.55

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
467-166-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$6,094.00	$.00	$.00	$.00	$.00	$6,094.00

TAX AREA	005-221	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2158 FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$60.94
FRES PEN OVERRIDE	1	.032438	$1.96
FRESNO USD 10B	1	.016538	$1.00
FRESNO USD 10C	1	.006684	$.40
FRESNO USD 12A REF	1	.010090	$.60
FRESNO USD 12B REF	1	.008134	$.48
STATE CCC 12 REF	1	.001944	$.10
FRESNO USD 10F	1	.011500	$.70
FRESNO USD 15 REF	1	.003997	$.24
FRESNO USD 16A	1	.003930	$.23
FRESNO USD 10E	1	.003388	$.20
FRESNO USD 99C	1	.013246	$.80
FRESNO USD 02A	1	.021558	$1.30
FRESNO USD 04B	1	.015612	$.94
FRESNO USD 01H	1	.010240	$.62
FRESNO USD 10 REF	1	.006211	$.36
FRESNO USD 10, 11A	1	.003108	$.21
FRESNO USD 10D	1	.007356	$.44
FRESNO USD 16B	1	.002938	$.16
FRESNO USD 01G	1	.000694	$.04
FRESNO USD 16C	1	.041647	$2.53
FRESNO USD 20A	1	.025000	$1.52
STATE CCC 15 REF	1	.004272	$.26
STATE CCC 16A	1	.003002	$.08
STATE CCC 17 REF	1	.003002	$.09
STATE CCC 02 & 18A	1	.002780	$.16
STATE CCC 16B	1	.016792	$1.00
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$313.71
MET FLOOD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$459.76
FRESNO CITY WEED	6		$1,438.78
		TOTAL TAX	$2,298.84

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$1,149.42
Penalties Due	$114.91
Additional Fees Due	$.00
Total Amount Due	$1,264.33
Parcel Number	467-166-03

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$1,149.42
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$1,149.42
Parcel Number	467-166-03

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: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta

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

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

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 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		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
48118129S	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

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 Dictos, CPA
Friday, Aug 09, 2019 01:44:27 PM
Titles: 1 Pages: 3

Fees:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

By: John Giannetta
John Giannetta, Housing Program Supervisor
CODE ENFORCEMENT DIVISION

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STATE OF CALIFORNIA) ss
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

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

[redacted]

<u>*CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL*</u>

<u>*(Public Hearing Conducted on August 7 and 8, 2019)*</u>

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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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

COPY

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

PARCEL NO. 467-166-03 -1

ORIGINAL ASSESSEE NAME & ADDRESS
BROWN CECIL & CALLIE L
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 745 B FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,538.66	06/30/21	20-05502					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	6094				6094	5-224	
21-22	PAID					5-224	
22-23	PAID					5-224	
23-24	PAID					5-224	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,298.84	229.82	10.00	2,538.66			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,298.84	229.82	10.00	2,538.66			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,829.51	JAN	25	4,036.41
AUG	24	3,863.99	FEB	25	4,070.89
SEP	24	3,898.48	MAR	25	4,105.37
OCT	24	3,932.96	APR	25	4,139.85
NOV	24	3,967.44	MAY	25	4,174.34
DEC	24	4,001.92	JUN	25	4,208.82

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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 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

2020-0050567

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.75
Total:	$24.75

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 2007-08**
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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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: 478-095-12

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$30,000.00	$.00	$.00	$.00	$.00	$30,000.00

TAX AREA	005-882	PROP CONTROL VALUE	$.00

ASSESSED TO: BLANK PURSUANT TO CA GC6254.21

LOCATION: 2038 E CALIFORNIA FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE	SPEC AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$300.00
FRES PEN OVERRID	1	.032438	$9.73
FRESNO USD 10 R	1	.016538	$4.96
FRESNO USD 10 C	1	.006684	$2.00
FRESNO USD 12A REF	1	.010090	$3.02
FRESNO USD 12B REF	1	.008133	$2.44
STATE CCC 12 REFI	1	.001943	$.58
FRESNO USD 10 E	1	.011500	$3.44
FRESNO USD 15 REF	1	.005992	$1.78
FRESNO USD 16 A	1	.003930	$1.18
FRESNO USD 10 F	1	.003388	$1.00
FRESNO USD 99C	1	.011246	$1.26
FRESNO USD 02A	1	.021555	$6.46
FRESNO USD 04B	1	.015612	$4.68
FRESNO USD 01E	1	.011540	$3.06
FRESNO USD 10 REF	1	.006214	$1.86
FRESNO USD 10, 11A	1	.004108	$1.22
FRESNO USD 10 D	1	.007356	$2.20
FRESNO USD 16 B	1	.002938	$.88
FRESNO USD 01 G	1	.000694	$.20
FRESNO USD 16 C	1	.041612	$12.48
FRESNO USD 20 A	1	.025000	$7.50
STATE CCC 15 REFI	1	.004272	$1.28
STATE CCC 16 A	1	.003002	$.90
STATE CCC 17 REFI	1	.003002	$.90
STATE CCC 02 & 18A	1	.002750	$.82
STATE CCC 16 B	1	.016702	$5.00
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$317.50
MET FLOOD ASSMT	6		$114.78
FRES MOSQ & VECTR	6		$1.08
FRESNO CITY WELD	6		$1,440.74
		TOTAL TAX	$2,264.50

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$1,132.25
Penalties Due	$113.23
Additional Fees Due	$.00
Total Amount Due	$1,245.48
Parcel Number	478-095-12

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$1,132.25
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$1,132.25
Parcel Number	478-095-12

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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: 3

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: $30.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $30.00
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, 2020.

Dated: 2/14/20

By: John Giannetta
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01 NR01

[redacted]

2

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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

[redacted]

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

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 4,044.43
BY: 41

C4780951200000578420003250000404443000000000006

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

PARCEL NO. 478-095-12 -2

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

ORIGINAL ASSESSEE NAME & ADDRESS
SCHERR STEFAN EXECUTOR
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 2038 E CALIFORNIA FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,500.90	06/30/21	20-05784					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	30000				30000	5-882	
21-22	PAID					5-882	
22-23	PAID					5-882	
23-24	PAID					5-882	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,264.50	226.40	10.00	2,500.90			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,264.50	226.40	10.00	2,500.90			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,772.69	JAN	25	3,976.50
AUG	24	3,806.66	FEB	25	4,010.47
SEP	24	3,840.63	MAR	25	4,044.43
OCT	24	3,874.60	APR	25	4,078.40
NOV	24	3,908.56	MAY	25	4,112.37
DEC	24	3,942.53	JUN	25	4,146.34

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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).

S2010A

					Check No. 077164022
eck Date: Apr/10/2025					
voice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
PN478-095-12 XX	Apr/07/2025	02583043	1150	NONE	$222.36

escription:
CT 04/22/20 2038 E CALIFORNIA FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
Check Number	**Date**		**Total Amount**	**Total Paid Amount**
077164022	Apr/10/2025		$222.36	$222.36

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

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 **077164022**

Pay To The Order Of HOVANNISIAN BRYCE D $222.36**

****TWO HUNDRED TWENTY-TWO AND 36/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J. Garcia
Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164022⑈ ⑆071000288⑆ 0970000038⑈

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.[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. 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: $11.00
CA SB2 Fee: $0.00
Taxes: $11.55
Total: $22.55
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 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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

Ex. A-15

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
478-082-24

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 10,107.00	$ .00	$ .00	$ .00	$ .00	$ 10,107.00

TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2115 POPPY FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 101.06
FRES PEN OVERRIDE	1	.032438	$ 3.26
FRESNO USD 10 B	1	.016538	$ 1.66
FRESNO USD 10 C	1	.006581	$ .66
FRESNO USD 12A REF	1	.013898	$ 1.40
FRESNO USD 12B REF	1	.008131	$ .82
STATE CCC 12 REFI	1	.001944	$ .18
FRESNO USD 10 F	1	.011500	$ 1.16
FRESNO USD 15 REF	1	.003992	$ .40
FRESNO USD 16 A	1	.003930	$ .38
FRESNO USD 10 E	1	.003388	$ .34
FRESNO USD 99C	1	.011246	$ 1.12
FRESNO USD 02A	1	.021558	$ 2.16
FRESNO USD 04B	1	.015612	$ 1.56
FRESNO USD 01F	1	.010240	$ 1.02
FRESNO USD 10 REF	1	.006214	$ .62
FRESNO USD 10 11A	1	.004108	$ .40
FRESNO USD 10 D	1	.007356	$ .74
FRESNO USD 16 B	1	.002933	$ .28
FRESNO USD 01 G	1	.000694	$ .06
FRESNO USD 16 C	1	.041642	$ 4.20
FRESNO USD 20 A	1	.025000	$ 2.52
STATE CCC 15 REFI	1	.004272	$ .42
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002751	$ .26
STATE CCC 16 B	1	.016702	$ 1.68
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$321.24
MET FLOOD ASSMT	6		$17.22
FRES MOSQ & VECTR	6		$1.08
FR REMOVE PUB NUIS	6		$392.94
FRESNO CITY WEED	6		$770.44
		TOTAL TAX	$1,631.18

321.24 total
+ 392.94 } Abatement
770.44

+ 287.50 current value

+ 1036.31 current decision

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 815.59
Penalties Due	$81.54
Additional Fees Due	$ .00
Total Amount Due	$ 897.13
Parcel Number	478-082-24

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 815.59
Penalties Due	$ .00
Additional Fees Due	$ .00
Total Amount Due	$ 815.59
Parcel Number	478-082-24

RECORDING REQUESTED BY: 4

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: $30.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $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 November, 2019.

Dated: 11/8/19

By: [signature]
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 11/8/19, 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.

Signature [signature]

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

Ex. B-15.3

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
46713401	151		F ST			$1,390.78		$1,390.78	E19-08276	OCONNOR MICHAEL
42422105	2602	W	FAIRMONT AVE 102	$447.00		$320.00		$767.00	E19-04087	HENRY BOBBY LEE % A BENARD
45023103	993	N	FARRIS AVE			$781.78		$781.78	E19-08679	HICKMAN, WILLIAM
46011216	368	N	FIFTH ST		$330.00			$330.00	E19-04186	HAYES ALLISON & LONNIE ABDALLAH
47118207	1840	S	FIFTH ST			$269.00		$269.00	E19-00770	AREVALO JESUS HERNANDEZ AREVALO MARIA CONSUELO
44618106	1910	N	FIRST ST		$462.00			$462.00	E19-01020	TUTUOGLU SETRAK
41819110	5160	N	FRESNO ST		$319.84			$319.84	E18-03947	PHAM NHUNG T TRUSTEE NGUYEN THIEN C TRUSTEE
48118130S	4825	E	GEARY ST		$302.06			$302.06	E18-06159	ASHFORD CURTIS M JONES JOHN W & VIVIAN A
45919201	3004	E	GRANT AVE		$960.31			$960.31	E19-06308	RODRIGUEZ LUIS DIEGO LLANO
46014107	4302	E	GRANT AVE			$516.56		$516.56	E19-06891	SANCHEZ SALVADOR
57631216S	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
47118510	1915	S	HAZELWOOD BLVD		$320.60	$795.00		$1,115.60	E19-05582	SANDOVAL JESS R & HOPE R
45311202	3514	E	HOME AVE			$3,178.00		$3,178.00	E19-08320	BRUMBAUGH HAZEL
31075108	3447	N	HORNET AVE		$594.68			$594.68	E19-04774	ZABALZA ELISEO A JR
44208226	2651	N	HUGHES AVE		$2,004.52			$2,004.52	E19-00708	HENKELL ROBERT L TRUSTEE
42802218	2329	E	INDIANAPOLIS AVE			$538.00		$538.00	E19-06832	MARTINEZ ALONZO
46406011	2323	W	KEARNEY BLVD		$10,871.51			$10,871.51	E19-04666	ATAMIAN HAIG C
46111105	3443	E	KERCKHOFF AVE		$416.64			$416.64	E19-04285	CAMPBELL JAMES ALLAN & MICHAELLE D TRS
31075744	3450	N	LEANNA AVE		$493.81			$493.81	E19-03232	DUNNING SHERRY
47020227	3853	E	LIBERTY AVE			$966.42		$966.42	E18-00074	RODRIGUEZ JENNIE
47921407	2572	S	LILY AVE		$397.00			$397.00	E18-01146	BABCOCK ANN
47909310	2442	S	LOTUS AVE			$1,249.66		$1,249.66	CE16-7944	GORDON DINAH
47028307	4141	E	LYELL AVE			$1,263.30		$1,263.30	E19-01689	HARDING LINDA
45909234	2735	E	MADISON AVE			$323.00		$323.00	E18-05194	PREFERRED PROPERTY LLC
46009119	4705	E	MADISON AVE			$7,404.02		$7,404.02	E19-04921	CUDE CHARLES
46125311	3637	E	MONO ST		$2,013.88	$22,749.45		$24,763.33	CE14-4329	OLIVIE AND LOUISE CVRLJAK
46020305	3736	E	NEVADA AVE			$1,232.82		$1,232.82	E19-08079	BRYANT DALE J & JACQUELYN B
46024110	4641	E	NEVADA AVE		$223.44			$223.44	E19-03158	LEANOS ALFONSO JR DE PERALES MATEA GONZALEZ
47112112	3737	E	ORLEANS AVE		$593.89			$593.89	E18-07222	PORRAS LUPE DAVILA MAYORGA GLORIA M
48028214	2485	S	PAGE AVE			$689.30		$689.30	CE10-4667	AYLWARD SCOTT T
45914420	356	N	PARK AVE		$670.00			$670.00	E18-05204	Stacey Fairchild & Patricia A Gough
44624310	2238	E	PERALTA WAY			$323.00		$323.00	E19-06562	DEBOER CHRISTOPHER E & SUSAN M
47808224	2111	S	POPPY AVE		$392.94		$770.44	$1,163.38	E19-05672	PALMER ROSE MARTIN GEORGE H
46724206	819		POTTLE AVE		$1,086.34			$1,086.34	E19-00200	MONTGOMERY MICHAEL J
49606515	5856	E	RAMONA WAY		$246.46			$246.46	E19-05305	THOMAS TERRY S & TANYA M
47815326	2255	S	ROSE AVE			$1,251.26		$1,251.26	E19-07011	ABBS IRENE
46519516	121	E	SAN JOAQUIN ST	$573.71				$573.71	E19-08887	BUCIO JUANITA PERALES
44204002	3257	W	SHIELDS AVE		$255.96			$255.96	E18-00442	SUNNYSIDE DEVELOPMENT PARTNERS LLC
31230015	4191	W	SHIELDS AVE		$300.00			$300.00	E18-06913	TATUM RONALD N TRUSTEE
44504116	2401	E	SIMPSON AVE			$1,079.39		$1,079.39	CE12-3463	KESWICK INVESTMENT CORPORATION

Ex B-15.4

DOC #2019-0135016 Page 3 of 4

3

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

2019-0135015
FRESNO County Recorder
Paul Dictos, CPA
Friday, Nov 08, 2019 01:50:42 PM
Titles: 1 Pages: 2
Fees: $23.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $23.00
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 **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: John Giannetta
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) ss
COUNTY OF FRESNO)

On 11/8/19, 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.

Signature William E. Ryner

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

Ex. B-15.1

2

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	Case#	Owner's Name
45405218	1102	N	11TH ST	$261.25	$60.00	$321.25	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
45022111	929	N	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	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	E	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	E	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	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	$825.00	E19-03232	DUNNING SHERRY
40222067	780	E	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 GEORGE 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		

Ex B-15.2

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

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

COPY

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,920.30
BY: 41

C4780822400000577820003250000292030000000000007

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

PARCEL NO. 478-082-24 -1

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

ORIGINAL ASSESSEE NAME & ADDRESS
PALMER ROSE
MARTIN GEORGE H
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 2111 S POPPY FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,804.26	06/30/21	20-05778					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	10107				10107	5-224	
21-22	PAID					5-224	
22-23	PAID					5-498	
23-24	PAID					5-498	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,631.18	163.08	10.00	1,804.26			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,631.18	163.08	10.00	1,804.26			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,724.56	JAN	25	2,871.37
AUG	24	2,749.03	FEB	25	2,895.83
SEP	24	2,773.50	MAR	25	2,920.30
OCT	24	2,797.96	APR	25	2,944.77
NOV	24	2,822.43	MAY	25	2,969.24
DEC	24	2,846.90	JUN	25	2,993.70

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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 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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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, 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: 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.[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. 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

2020-0050558

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$28.05
Total:	$39.05

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full 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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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

[illegible]
487-130-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	[illegible]
$9,475.00	$.00	$.00	$.00	$.00	$9,475.00

TAX AREA	005-057	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

[illegible]
PLEASANT FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE	$100 AMOUNT
FR COUNTYWIDE TAX	1	1.000000	[illegible]
FRES PEN OVERRIDE	1	[illegible]	[illegible]
FRESNO USD 10 B	1	[illegible]	[illegible]
FRESNO USD 10 C	1	[illegible]	[illegible]
FRESNO USD 12A REF	1	.010000	$.94
FRESNO USD 12B REF	1	.008131	$.76
STATE C/C 12 REF	1	.000941	$.18
FRESNO USD 10 F	1	.011590	$1.08
FRESNO USD 15 REF	1	[illegible]	$.36
FRESNO USD 16 A	1	.003933	$.36
FRESNO USD 10 I	1	[illegible]	$.32
FRESNO USD 99C	1	.011246	$1.04
FRESNO USD 03A	1	.021588	$2.04
FRESNO USD 04B	1	.015612	$1.46
FRESNO USD 01F	1	[illegible]	$.96
FRESNO USD 16 REF	1	[illegible]	$.58
FRESNO USD 10-13A	1	.004108	$.38
FRESNO USD 10 D	1	.007356	$.68
FRESNO USD 16 B	1	.002938	$.26
FRESNO USD 01 G	1	.000694	$.06
FRESNO USD 16 C	1	.041665	$3.94
FRESNO USD 20 A	1	.025684	$2.36
STATE C/C 15 REF	1	.004272	$.40
STATE C/C 16 A	1	[illegible]	[illegible]
STATE C/C 17 REF	1	[illegible]	[illegible]
STATE C/C 02 S 18A	1	.002784	$.26
STATE C/C 16 B	1	.014709	$1.38
TOTAL TAX RATE		1.234974	
FR CHA TOR PENALT	6		$313.24
MID FLOOD ASSMT	6		$17.22
FRES MCSQ & VECTR	6		$1.08
FR REMOVE PUB NUIS	6		[illegible]
FRESNO CITY WEED	6		$569.08
		TOTAL TAX	$1,373.62

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$686.81	Taxes Due	$686.81
Penalties Due	$68.66	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$755.47	Total Amount Due	$686.81
Parcel Number	487-130-03	Parcel Number	487-130-03

X

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: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta
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

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

[redacted]

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
46124410	3129	E	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	E	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		

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

2019-0089086

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 3
Fees:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

By: [signature]
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) ss
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 [signature]

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

[redacted]

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	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 EQUITIES 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		

[redacted]

3

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

C4871300300000060552000325000024631300000000001

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. 487-130-03 -6

ORIGINAL ASSESSEE NAME & ADDRESS
RODRIGUEZ DOMINGO & AURELIA
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 4024 E VINE FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,520.94	06/30/21	20-06055					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	9473				9473	5-057	
21-22	PAID					5-057	
22-23	PAID					5-057	
23-24	PAID					5-057	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,373.62	137.32	10.00	1,520.94			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,373.62	137.32	10.00	1,520.94			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,298.29	JAN	25	2,421.92
AUG	24	2,318.90	FEB	25	2,442.52
SEP	24	2,339.50	MAR	25	2,463.13
OCT	24	2,360.11	APR	25	2,483.73
NOV	24	2,380.71	MAY	25	2,504.34
DEC	24	2,401.32	JUN	25	2,524.94

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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.[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 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

2020-0050539

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.75
Total:	$24.75

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
465-187-04

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$11,567.00	$.00	$.00	$.00	$.00	$11,567.00

TAX AREA	005-224	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC 6254.21

LOCATION
2263 WHITESBRIDGE FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$115.66
FRES PEN OVERRIDE	1	.032435	$3.74
FRESNO USD 10 B	1	.016539	$.90
FRESNO USD 10 C	1	.006684	$.76
FRESNO USD 12A REF	1	.010090	$1.16
FRESNO USD 12B REF	1	.008136	$.94
STATE CCC 12 REFI	1	.001934	$.22
FRESNO USD 10 E	1	.011500	$1.32
FRESNO USD 15 REF	1	.003997	$.46
FRESNO USD 16 A	1	.003036	$.44
FRESNO USD 10 I	1	.003385	$.38
FRESNO USD 99C	1	.014246	$1.64
FRESNO USD 02A	1	.021588	$2.48
FRESNO USD 04B	1	.015612	$1.80
FRESNO USD 01F	1	.010240	$1.18
FRESNO USD 10 REFI	1	.006214	$.70
FRESNO USD 10, 11A	1	.004108	$.46
FRESNO USD 10 D	1	.007556	$.84
FRESNO USD 16 B	1	.002938	$.32
FRESNO USD 01 G	1	.000694	$.08
FRESNO USD 16 C	1	.041642	$1.80
FRESNO USD 20 A	1	.025000	$2.88
STATE CCC 15 REFI	1	.001272	$.18
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REFI	1	.000002	$.00
STATE CCC 02 S 18A	1	.002750	$.30
STATE CCC 16 B	1	.016702	$1.92
TOTAL TAX RATE		1.271971	
MET FLOOD ASSMT	6		$73.24
FRES MOSQ & VECTR	6		$1.08
FR STRUCT DEMOL	6		$999.70
		TOTAL TAX	$1,220.88

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$610.44
Penalties Due	$61.03
Additional Fees Due	$.00
Total Amount Due	$671.47
Parcel Number	465-186-04

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$610.44
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$610.44
Parcel Number	465-186-04

+ Add current charges
Abatem. = 181.79

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

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

[redacted]

4

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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			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			VACANT LOT		$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		

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

C4651860400000544520003250000219203000000000003

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

PARCEL NO. 465-186-04 -4

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

ORIGINAL ASSESSEE NAME & ADDRESS
MARIN PHILIP G
FINEY STELLA LEE
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 226 E WHITESBRIDGE FRESNO

TAX – DEFAULTED INFORMATION

AMOUNT	DATE	DEFAULT NO.
1,352.94	06/30/21	20-05445

NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY

DATE	RECORDED	DOCUMENT NO.

RESCISSION OF NOTICE OF POWER TO SELL

DATE RECORDED	DOCUMENT NO.

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	11567				11567	5-224
21-22	PAID					5-224
22-23	PAID					5-498
23-24	PAID					5-498

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,220.88	122.06	10.00	1,352.94			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,220.88	122.06	10.00	1,352.94			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,045.52	JAN	25	2,155.40
AUG	24	2,063.84	FEB	25	2,173.72
SEP	24	2,082.15	MAR	25	2,192.03
OCT	24	2,100.46	APR	25	2,210.34
NOV	24	2,118.78	MAY	25	2,228.66
DEC	24	2,137.09	JUN	25	2,246.97

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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 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 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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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

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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
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$12.10
Total:	$23.10

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 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 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 **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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

THE COUNTY OF FRESNO 1856

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
465-191-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 11,571.00	$ .00	$ .00	$ .00	$ .00	$ 11,571.00

TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
301 E AMADOR, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 115.70
FRES PEN OVERRIDE	1	.032438	$ 3.74
FRESNO USD 10 B	1	.016538	$ 1.90
FRESNO USD 10 C	1	.006684	$ .76
FRESNO USD 12A REF	1	.010090	$ 1.16
FRESNO USD 12B REF	1	.008134	$ .91
STATE CCC 12 REFI	1	.001944	$ .22
FRESNO USD 10 E	1	.011500	$ 1.32
FRESNO USD 15 REF	1	.003992	$ .46
FRESNO USD 16 A	1	.003930	$ .44
FRESNO USD 10 F	1	.003388	$ .38
FRESNO USD 99C	1	.014346	$ 1.64
FRESNO USD 02A	1	.021558	$ 2.48
FRESNO USD 04B	1	.015612	$ 1.80
FRESNO USD 01I	1	.010240	$ 1.18
FRESNO USD 10 REF	1	.006214	$ .70
FRESNO USD 10, 11A	1	.004108	$ .46
FRESNO USD 10 D	1	.007356	$ .84
FRESNO USD 16 B	1	.002938	$ .32
FRESNO USD 01 G	1	.000694	$ .08
FRESNO USD 16 C	1	.041642	$ 4.80
FRESNO USD 20 A	1	.025000	$ 2.88
STATE CCC 15 REFI	1	.004272	$ .48
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .30
STATE CCC 16 B	1	.016703	$ 1.92
[illegible]		1.271974	
[illegible]	[illegible]		[illegible]
MET FLOOD ASSMT	6		[illegible]
FRES MOSQ & VECTR	6		[illegible]
[illegible]	[illegible]		[illegible]
		TOTAL TAX	$2,576.72

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 1,288.36	Taxes Due	$ 1,288.36
Penalties Due	$128.82	Penalties Due	$ .00
Additional Fees Due	$ .00	Additional Fees Due	$ .00
Total Amount Due	$ 1,417.18	Total Amount Due	$ 1,288.36
Parcel Number	465-191-03	Parcel Number	465-191-03

RECORDING REQUESTED BY: 4

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:		$30.00	
CA SB2 Fee:		$0.00	
Taxes:		$0.00	
Total:		$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 November, 2019.

Dated: 11/8/19

By: [signature]
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 11/8/19, 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.

Signature [signature]

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

[redacted]

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

(Public Hearing conducted on November 6 nd 7, 2019)

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
45405218	1102	N	11TH ST		$350.46		$588.70	$939.16	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
42710309	2034	E	ACACIA AVE		$329.00			$329.00	E18-01242	NEWPORT BEACH HOLDINGS LLC
44329307	2445	N	ADOLINE AVE			$450.78		$450.78	E19-03333	GENTRY PATRICIA ANN
46519103	30	E	AMADOR ST		$2,107.65			$2,107.65	E19-05920	COX RONALD V WATLEY KAY L 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		$503.63	$662.23	E18-02492/E19-04296	RAMIREZ DANIEL TRUSTEE % R GEORGESON
42825316	2745	E	AUSTIN WAY		$2,946.26	$3,786.00		$6,732.26	E19-05309	AVITIA GASPAR
46715504	1129		B ST		$321.62		$748.80	$1,070.42	E19-05391	MARTINEZ HERMENEGILDO
47823125	2360	S	BANNEKER AVE		$251.95			$251.95	E19-02187	ARNOLD FREDERICK A
47930104	2755	S	BARDELL ST			$987.35		$987.35	E19-05837	SMITH IDELL TRUSTEE
31623071	5710	E	BELGRAVIA AVE			$398.04		$398.04	E19-06174	CORRAL RUDY H & THERESA B
45909109	2636	E	BELMONT AVE		$3,328.00	$52,147.42		$55,475.42	E19-01470	BUDD KENNETH B JR
44932107	963	N	BENGSTON AVE		$249.92			$249.92	E19-03608	RUBALCABA BENJAMIN SR & MARICELA
44203013	2654	N	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		$754.38			$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	S	CALLISCH ST		$1,364.00			$1,364.00	E18-05050/01032/E19-04771	RESERVE APARTMENT HOMES FRESNO LLC
44610116	2117	E	CAMBRIDGE AVE		$308.68			$308.68	CE06-90004591	PEARSON STEVEN DE WAYNE PEARSON STEVEN DE WAYNE
43808142	3708	N	CEDAR AVE		$223.00			$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		$4,947.00	$22,865.68		$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 FELICIANO & PAULA
45403110	3495	E	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	E	CORTLAND AVE		$351.00			$351.00	E19-03085	KHOJOYAN ELIZABETH KHOJOYAN ANAHIT ETAL
44931203	965	N	CRYSTAL AVE		$261.62			$261.62	E19-03397	SANCHEZ SEAN
32825205	1748	E	DOROTHY AVE		$423.00			$423.00	E18-06887	GARZON JULIETA / CONTRERAS DAVID
45821212	127	W	DUNN AVE	$467.13	$263.00			$730.13	E18-05128	PERU CORRINA % A ROMO
45227116	624	N	ECHO AVE		$582.20	$152.25		$734.45	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			$663.40		$663.40	E19-05057	HARBHAJAN SIDHU AND KULWANT KAUR
45212202	1033	E	ELIZABETH ST		$339.40			$339.40	E19-01145	NRZ REO VI-B LLC % FAY SERVICING LLC

[redacted]

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

2019-0135015
FRESNO County Recorder
Paul Dictos, CPA
Friday, Nov 08, 2019 01:50:42 PM
Titles: 1 Pages: 2
Fees: $23.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $23.00
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 **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: ______________________
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) ss
COUNTY OF FRESNO)

On 11/8/19, 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.

Signature ______________________

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

[redacted]

2

<u>*CITATIONS ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 20-21 TAX ROLL*</u>

<u>*(Public Hearing Conducted on November 6 and 7, 2019)*</u>

APN #	Str#	Dir	Property Address	6475-Citations/ Penalties	Releases	Total Penalties Amount Unpaid	Case#	Owner's Name
45405218	1102	N	11TH ST	$261.25	$60.00	$321.25	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
45022111	929	N	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	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	E	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	E	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	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	$825.00	E19-03232	DUNNING SHERRY
40222067	780	E	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 GEORGE 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: 465-191-03 SUFFIX: DEFAULT NUMBER: 20-05446

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 4,598.64
BY: 41

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

PARCEL NO. 465-191-03 -1

ORIGINAL ASSESSEE NAME & ADDRESS:
COX RONALD V
WATLEY KAY L COX ET AL
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS:
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 30 E AMADOR FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,844.36	06/30/21	20-05446					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	11571				11571	5-224
21-22	PAID					5-224
22-23	PAID					5-224
23-24	PAID					5-224

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,576.72	257.64	10.00	2,844.36			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,576.72	257.64	10.00	2,844.36			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	4,289.43	JAN	25	4,521.34
AUG	24	4,328.09	FEB	25	4,559.99
SEP	24	4,366.74	MAR	25	4,598.64
OCT	24	4,405.39	APR	25	4,637.29
NOV	24	4,444.04	MAY	25	4,675.94
DEC	24	4,482.69	JUN	25	4,714.59

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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. 077164018

Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN465-191-03 YY	Apr/07/2025	02583039	1150	NONE	$12.08

Description:

ACT 04/22/20 30 E AMADOR FR

Vendor Number	Vendor Name			
TGEN	HOVANNISIAN BRYCE D			
Check Number	**Date**		**Total Amount**	**Total Paid Amount**
077164018	Apr/10/2025		$12.08	$12.08

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

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 **077164018**

Pay To The Order Of HOVANNISIAN BRYCE D **$12.08****

****TWELVE AND 8/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J. Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164018⑈ ⑆071000288⑆ 0970000381⑈

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.[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 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 Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$14.85
Total:	$25.85

FRESNO COUNTY TAX COLLECTOR

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 By
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 4/22/2020, 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
465-181-07

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 8,841.00	$ .00	$ .00	$ .00	$ .00	$ 8,841.00

TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
4[illegible] WHITESBRIDGE FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 88.40
FRES PEN OVERRIDE	1	.032438	$ 2.86
FRESNO USD 10 B	1	.015535	$ 1.36
FRESNO USD 10 C	1	.006684	$ .58
FRESNO USD 12A REF	1	.013090	$ .88
FRESNO USD 12B REF	1	.008134	$ .70
STATE CCC 12 REFI	1	.001944	$ .16
FRESNO USD 10 F	1	.011500	$ 1.00
FRESNO USD 15 REF	1	.003992	$ .34
FRESNO USD 16 A	1	.003930	$ .34
FRESNO USD 10 E	1	.003388	$ .28
FRESNO USD 99C	1	.011246	$ 1.24
FRESNO USD 02A	1	.021558	$ 1.90
FRESNO USD 04B	1	.015612	$ 1.38
FRESNO USD 01I	1	.011240	$ .90
FRESNO USD 10 REF	1	.006213	$ .54
FRESNO USD 10, 11A	1	.004108	$ .36
FRESNO USD 10 D	1	.007356	$ .64
FRESNO USD 16 B	1	.002938	$ .24
FRESNO USD 01 G	1	.000691	$ .06
FRESNO USD 16 C	1	.041642	$ 3.68
FRESNO USD 20 A	1	.025000	$ 2.20
STATE CCC 15 REFI	1	.001272	$ .36
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .24
STATE CCC 16 B	1	.015702	$ 1.46
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$321.24
MET FLOOD ASSMT	6		$73.24
FRES MOSQ & VECTR	6		$1.08
FE-REMOVE PUB NUIS	6		$307.78
FRESNO CITY WEED	6		$665.32
		TOTAL TAX	$1,480.86

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 740.43	Taxes Due	$ 740.43
Penalties Due	$74.02	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 814.45	Total Amount Due	$ 740.43
Parcel Number	465-181-07	Parcel Number	465-181-07

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

2020-0019542

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 4
Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

4

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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			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			VACANT LOT		$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		

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00

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, 2020.

Dated: 2/14/20

By: [signature]
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 [signature]

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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	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	SIERRA 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	E	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	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

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

C465181070000054402000325000026534800000000005

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

PARCEL NO. 465-181-07 -2

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

ORIGINAL ASSESSEE NAME & ADDRESS
CLARK ULYSSEIS
CLARK ALVIN ETAL
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 43 E WHITESBRIDGE FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,638.90	06/30/21	20-05440					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	8841				8841	5-224	
21-22	PAID					5-224	
22-23	PAID					5-224	
23-24	PAID					5-224	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,480.86	148.04	10.00	1,638.90			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,480.86	148.04	10.00	1,638.90			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,475.77	JAN	25	2,609.05
AUG	24	2,497.99	FEB	25	2,631.26
SEP	24	2,520.20	MAR	25	2,653.48
OCT	24	2,542.41	APR	25	2,675.69
NOV	24	2,564.62	MAY	25	2,697.90
DEC	24	2,586.84	JUN	25	2,720.11

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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.[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. 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

2020-0050538

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM
Titles: 1 Pages: 1
Fees: $11.00
CA SB2 Fee: $0.00
Taxes: $11.00
Total: $22.00
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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
465-182-08

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 6,307.00	$ .00	$ .00	$ .00	$ .00	$ 6,307.00

TAX AREA	005-224	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
151 E WHITESBRIDGE FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 63.06
FRES PEN OVERRIDE	1	.032438	$ 2.04
FRESNO USD 10 B	1	.016538	$ 1.04
FRESNO USD 10 C	1	.006684	$ .42
FRESNO USD 12A REF	1	.010098	$ .63
FRESNO USD 12B REF	1	.008134	$ .50
STATE CCC 12 REFI	1	.001944	$ .12
FRESNO USD 10 F	1	.011500	$ .72
FRESNO USD 15 REF	1	.003992	$ .24
FRESNO USD 16 A	1	.003930	$ .24
FRESNO USD 10 E	1	.003388	$ .20
FRESNO USD 99C	1	.014240	$ .88
FRESNO USD 02A	1	.021558	$ 1.34
FRESNO USD 04B	1	.015612	$ .98
FRESNO USD 01E	1	.010248	$ .64
FRESNO USD 10 REF	1	.006214	$ .38
FRESNO USD 10, 11A	1	.004108	$ .24
FRESNO USD 10 D	1	.007356	$ .46
FRESNO USD 16 B	1	.002938	$ .18
FRESNO USD 01 G	1	.000694	$ .04
FRESNO USD 16 C	1	.041642	$ 2.62
FRESNO USD 20 A	1	.025000	$ [illegible]
STATE CCC 15 REFI	1	.004272	$ .26
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .16
STATE CCC 16 B	1	.016702	$ 1.04
TOTAL TAX RATE		1.271974	
FR CITATION PENALTY	6		$321.24
M FT FLOOD ASSMT	6		$73.24
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$1,610.40
		TOTAL TAX	$2,085.94

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 1,042.97	Taxes Due	$ 1,042.97
Penalties Due	$104.28	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 1,147.25	Total Amount Due	$ 1,042.97
Parcel Number	465-182-08	Parcel Number	465-182-08

+ Add
current charges
end = 291.25
Abatm = 668.00
959.25

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

2019-0135016

FRESNO County Recorder
Paul Dictos, CPA
Friday, Nov 08, 2019 01:50:42 PM

Titles: 1	Pages: 4
Fees:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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 November, 2019.

Dated: 11/8/19

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 11/8/19, 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.

Signature ______________________

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

[redacted]

J

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
44505112	2819	E	SIMPSON AVE			$3,540.14		$3,540.14	CE15-1249	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	S	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	$882.70		$1,265.10	CE17-14661	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		$411.73	$704.75	E19-03205	TORRES PAUL V
45021320	950	N	VAGEDES AVE			$435.55		$435.55	E19-04701	EQUITY TRUST COMPANY CUSTODIAN
50410102	6985	N	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		$326.00	E19-06118	ESTRADA JOSE ANTONIO TRS WAGNER LESLEY ANNE TRS
45918323	2514	E	WASHINGTON AVE		$652.00			$652.00	E18-04549	ACTON HOMES LLC
44617208	3079	E	WELDON AVE		$465.00			$465.00	E19-00103	ESPANA MARTHA & JOSEPH
47806608	2172	S	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	E	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	$1,487.84	$66,445.47	$178,780.56	$6,240.39	$252,954.26		

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

2019-0135015
FRESNO County Recorder
Paul Dictos, CPA
Friday, Nov 08, 2019 01:50:42 PM
Titles: 1 Pages: 2
Fees: $23.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $23.00
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 **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: John Giannetta
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) ss
COUNTY OF FRESNO)

On 11/8/19, 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.

Signature William E. Ryner

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

[redacted]

2

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	Case#	Owner's Name
45405218	1102	N	11TH ST	$261.25	$60.00	$321.25	E19-03996	GALVAN MIGUEL VILLA JUAN MANUEL
45022111	929	N	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	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	E	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	E	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	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	$825.00	E19-03232	DUNNING SHERRY
40222067	780	E	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 GEORGE 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

C4651820800000544220003250000372750000000000004

ABSTRACT OF DELINQUENT SECURED TAXES OR CERTIFICATE OF REDEMPTION

COUNTY OF FRESNO, CALIFORNIA

PARCEL NO. 465-182-08 -2

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 NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 153 E WHITESBRIDGE FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,304.50	06/30/21	20-05442					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	6307				6307	5-224	
21-22	PAID					5-224	
22-23	PAID					5-498	
23-24	PAID					5-498	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,085.94	208.56	10.00	2,304.50			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,085.94	208.56	10.00	2,304.50			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,477.19	JAN	25	3,664.93
AUG	24	3,508.48	FEB	25	3,696.22
SEP	24	3,539.77	MAR	25	3,727.50
OCT	24	3,571.06	APR	25	3,758.79
NOV	24	3,602.35	MAY	25	3,790.08
DEC	24	3,633.64	JUN	25	3,821.37

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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.

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

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. <u>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.</u>

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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

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[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 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.[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. 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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$12.65
Total:	$23.65

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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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
468-193-03

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$6,419.00	$.00	$.00	$.00	$.00	$6,419.00

TAX AREA	005-234	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
PARCEL INFO: S 9 10 BLK 6 GRAND AVE PARK

216 E. Amador

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$64.18
FRES PEN OVERRIDE	1	.032438	$2.08
FRESNO USD 10 B	1	.016538	$1.06
FRESNO USD 10 C	1	.006684	$.42
FRESNO USD 12A REF	1	.010090	$.64
FRESNO USD 12B REF	1	.008133	$.52
STATE CCC 12 REF	1	.001944	$.12
FRESNO USD 10 F	1	.011500	$.72
FRESNO USD 13 REF	1	.003992	$.24
FRESNO USD 16 A	1	.003930	$.24
FRESNO USD 10 I	1	.003388	$.20
FRESNO USD 99A	1	.014256	$.90
FRESNO USD 02A	1	.021558	$1.38
FRESNO USD 04B	1	.015632	$1.00
FRESNO USD 01E	1	.010240	$.64
FRESNO USD 19 REF	1	.005214	$.38
FRESNO USD 10, 11A	1	.001108	$.36
FRESNO USD 10 D	1	.007356	$.46
FRESNO USD 16 B	1	.002928	$.18
FRESNO USD 01 G	1	.000694	$.04
FRESNO USD 16 C	1	.041642	$2.66
FRESNO USD 20 A	1	.025000	$1.60
STATE CCC 15 REF	1	.004272	$.26
STATE CCC 16 A	1	.000002	$.00
STATE CCC 17 REF	1	.000002	$.00
STATE CCC 02 S 18A	1	.002789	$.16
STATE CCC 16 B	1	.015702	$1.06
TOTAL TAX RATE		1.271974	
FR CITA ENFPENALTY	6		$321.24
METRO FLOOD ASSMT	6		$11.10
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$277.20
FRESNO CITY WEED	6		$958.86
		TOTAL TAX	$1,659.88

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$825.44
Penalties Due	$82.53
Additional Fees Due	$.00
Total Amount Due	$907.97
Parcel Number	468-193-03

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$825.44
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$825.44
Parcel Number	468-193-03

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

2020-0019542
FRESNO County Recorder
Paul Dictos, CPA
Friday, Feb 14, 2020 10:53:28 AM
Titles: 1 Pages: 4

Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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. R. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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		$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		B ST		$1,140.53			$1,140.53	E19-04158	ALVARADO JOSIE ESPARAZA MICKEY ETAL
46516518	1625		B ST		$354.47			$354.47	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	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		$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		$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		$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	QUI LAM
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	N	EIGHTH ST		$2,014.27			$2,014.27	E19-06720	DE FEHR JACK
46713401	151		F ST			$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	548	N	FISHER ST		$345.00			$345.00	E19-07953	SHARMA ROHIT A
45509405	4842	E	FLORADORA AVE		$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: 3

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

Titles: 1	Pages: 3
Fees:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00

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, 2020.

Dated: 2/14/20

By: [signature]
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 [signature]

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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
46[illegible]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	$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: 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

C46519303000005448200032500002955280000000007

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

PARCEL NO. 465-193-03 -9

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

ORIGINAL ASSESSEE NAME & ADDRESS
TAYLOR MATTIE LIVING TRUST
PILKINTON WELLINGTON ETAL
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS PARCEL IN LOTS 9 10 BLK 6 GRAND AVE PARK

TAX – DEFAULTED INFORMATION

AMOUNT	DATE	DEFAULT NO.
1,825.94	06/30/21	20-05448

NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY

DATE	RECORDED	DOCUMENT NO.

RESCISSION OF NOTICE OF POWER TO SELL

DATE RECORDED	DOCUMENT NO.

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	6419				6419	5-224
21-22	PAID					5-224
22-23	PAID					5-224
23-24	PAID					5-224

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,650.88	165.06	10.00	1,825.94			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,650.88	165.06	10.00	1,825.94			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,757.17	JAN	25	2,905.75
AUG	24	2,781.94	FEB	25	2,930.52
SEP	24	2,806.70	MAR	25	2,955.28
OCT	24	2,831.46	APR	25	2,980.04
NOV	24	2,856.23	MAY	25	3,004.81
DEC	24	2,880.99	JUN	25	3,029.57

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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. 5^{th} 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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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.[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. 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 Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles:	1	Pages:	2
Fees:			$14.00
CA SB2 Fee:			$0.00
Taxes:			$6.05
Total:			$20.05

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full value of property conveyed 6.05.
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 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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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.

2

[redacted]

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
467-134-17

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$4,606.00	$.00	$.00	$.00	$.00	$4,606.00

TAX AREA	005-382	PEST CONTROL VALUE	$.00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
PAR IN LOTS 12 TO 16 BLK 225 FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$46.06
FRES PEN OVERRIDE	1	.032438	$1.48
FRESNO USD 10 B	1	.016548	$.76
FRESNO USD 10C	1	.006684	$.30
FRESNO USD 12A REF	1	.010090	$.46
FRESNO USD 12B REF	1	.008131	$.36
STATE CCC 12 REFI	1	.001944	$.08
FRESNO USD 10F	1	.011500	$.52
FRESNO USD 15 REF	1	.003992	$.18
FRESNO USD 16 A	1	.003930	$.18
FRESNO USD 10E	1	.003188	$.14
FRESNO USD 99C	1	.014246	$.64
FRESNO USD 02A	1	.021558	$.98
FRESNO USD 04B	1	.015613	$.70
FRESNO USD 01E	1	.010230	$.46
FRESNO USD 10REF	1	.006214	$.28
FRESNO USD 10, 11A	1	.004108	$.18
FRESNO USD 10D	1	.007356	$.32
FRESNO USD 16B	1	.002938	$.13
FRESNO USD 01G	1	.000694	$.03
FRESNO USD 16C	1	.041642	$1.92
FRESNO USD 20A	1	.025066	$1.14
STATE CCC 5 REFI	1	.004277	$.18
STATE CCC 6 A	1	.000002	$.00
STATE CCC 7 REFI	1	.000002	$.00
STATE CCC 02 S 18A	1	.002750	$.12
STATE CCC 16 B	1	.016707	$.76
TOTAL TAX RATE		1.251974	
FR CITATION/PENALT	6		$312.80
MF FLOOD ASSMT	6		$114.78
FRES MOSQ & VECTR	9		$1.08
FR-REMOVE PUB NIBS	6		$304.10
FRESNO CITY WEED	6		$719.24
		TOTAL TAX	$1,506.02

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$753.01
Penalties Due	$75.27
Additional Fees Due	$.00
Total Amount Due	$828.28
Parcel Number	467-134-17

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$753.01
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$753.01
Parcel Number	467-134-17

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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 R Luna

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

NR01

[redacted]

4

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/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			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			VACANT LOT		$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		

RECORDING REQUESTED BY: 3

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:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00

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, 2020.

Dated: 2/14/20

By: John Giannetta
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

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	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	SIERRA 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	E	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	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		

[redacted]

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 467-134-17 SUFFIX: DEFAULT NUMBER: 20-05496

PAYEE NAME: JJD MANAGEMENT ASSOCIATES

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,698.12

BY: 41

C4671341700000549620003250000269812000000000008

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. 467-134-17 -5

ORIGINAL ASSESSEE NAME & ADDRESS		CURRENT OWNER NAME & ADDRESS	
	LYRA INVESTMENTS LLC PO BOX 3668 PINEDALE CA 93650		HOVANNISIAN BRYCE D PO BOX 3668 PINEDALE CA 93650

SITUS PAR IN LOTS 12 TO 16 BLK 225 FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,666.56	06/30/21	20-05496					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	4606				4606	5-882
21-22	PAID					5-882
22-23	PAID					5-882
23-24	PAID					5-882

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,506.02	150.54	10.00	1,666.56			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,506.02	150.54	10.00	1,666.56			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,517.40	JAN	25	2,652.94
AUG	24	2,539.99	FEB	25	2,675.53
SEP	24	2,562.58	MAR	25	2,698.12
OCT	24	2,585.17	APR	25	2,720.71
NOV	24	2,607.76	MAY	25	2,743.30
DEC	24	2,630.35	JUN	25	2,765.89

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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.[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

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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
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$11.55
Total:	$22.55

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 By Oscar J Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

[redacted]

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	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 8,254.00	$ .00	$ .00	$ .00	$.00	$ 8,254.00

TAX AREA	005-324	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
1028 MAYOR, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 82.54
FRES PEN OVERRIDE	1	.032438	$ 2.68
FRESNO USD 10 B	1	.016538	$ 1.36
FRESNO USD 10 C	1	.006684	$ .54
FRESNO USD 12A REF	1	.010090	$ .82
FRESNO USD 12B REF	1	.008134	$ .66
STATE CCC 2 REF	1	.001944	$ .16
FRESNO USD 10 E	1	.011500	$ .94
FRESNO USD 15 REF	1	.003992	$ .32
FRESNO USD 16 A	1	.003930	$ .32
FRESNO USD 10 F	1	.003388	$ .26
FRESNO USD 99C	1	.014246	$ 1.16
FRESNO USD 02A	1	.021558	$ 1.76
FRESNO USD 04B	1	.015612	$ 1.28
FRESNO USD 01F	1	.010240	$ .84
FRESNO USD 10 REF	1	.006214	$ .50
FRESNO USD 10, 11A	1	.004108	$ .32
FRESNO USD 18 D	1	.007356	$ .60
FRESNO USD 16 B	1	.002938	$ .24
FRESNO USD 01 G	1	.000694	$ .04
FRESNO USD 16 C	1	.041642	$ 3.42
FRESNO USD 20 A	1	.025000	$ 2.06
STATE CCC 15 REF	1	.004270	$ .34
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REF	1	.000002	$ .00
STATE CCC 02 & 18A	1	.002754	$ .22
STATE CCC 16 B	1	.016702	$ 1.36
TOTAL TAX RATE		1.221974	
FR CITATION/PENALT	6		$321.24
MET FLOOD ASSMT	6		$11.30
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$341.20
FRESNO CITY WEED	6		$1,415.30
		TOTAL TAX	$2,194.56

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 1,097.28
Penalties Due	$109.70
Additional Fees Due	$ .00
Total Amount Due	$ 1,206.98
Parcel Number	467-184-14

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 1,097.28
Penalties Due	$ .00
Additional Fees Due	$ .00
Total Amount Due	$ 1,097.28
Parcel Number	467-184-14

RECORDING REQUESTED BY: 4

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
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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 2/14/20, 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. Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

[redacted]

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
47118705	1926	S	GEARHART ST		$868.00	$953.00		$1,821.00	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	ILLINOIS 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			$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		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 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 GURJIT
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
57819001S	2509	E	PRESTWICK AVE			$329.00		$329.00	CE17-13603	LAWRENCE LOGAN K & JAMIE L
48025512	2447	S	PRICE AVE		$373.64			$373.64	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
45528608S	1324	N	SANDAU AVE		$644.76			$644.76	E19-08354	HER NING PIA & MEE VANG
43613501	4096	N	SHERMAN ST		$327.06			$327.06	E19-03978	HOULT DANIEL

RECORDING REQUESTED BY: 3

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

Titles: 1	Pages: 3
Fees:	$30.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$30.00
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, 2020.

Dated: 2/14/20

By: [signature]
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) ss
COUNTY OF FRESNO)

On 2/14/20, 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 [signature]

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

[redacted]

2

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	E	AMADOR ST	$261.25	$60.00	$321.25	E19-06865	TAYLOR MATTIE LIVING TRUST PILKINTON WELLINGTON ETAL
46716406	913		B ST	$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	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
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	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

[redacted]

FRESNO COUNTY TAX COLLECTOR PAYMENT STUB

FUND: C SECURED PRIOR YEARS FINAL PAYMENT

APN: 467-184-14 SUFFIX: DEFAULT NUMBER: 20-05509

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

PARCEL NO. 467-184-14 -7

ORIGINAL ASSESSEE NAME & ADDRESS
JUAREZ SOPHIA A
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 1028 MAYOR FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,423.96	06/30/21	20-05509					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	8254				8254	5-224
21-22	PAID					5-224
22-23	PAID					5-224
23-24	PAID					5-224

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	2,194.56	219.40	10.00	2,423.96			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	2,194.56	219.40	10.00	2,423.96			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,656.94	JAN	25	3,854.45
AUG	24	3,689.85	FEB	25	3,887.36
SEP	24	3,722.77	MAR	25	3,920.28
OCT	24	3,755.69	APR	25	3,953.20
NOV	24	3,788.61	MAY	25	3,986.12
DEC	24	3,821.53	JUN	25	4,019.04

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

FCAC-344 (10/16/)

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: 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. <u>The March 2020 tax sale, and the subsequent Tax Deed issued by the County of Fresno, extinguished the special assessments.</u>

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. <u>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.</u>

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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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.[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 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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.75
Total:	$24.75

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 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 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 **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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

Ex. A-24

Auditor-Controller
Treasurer-Tax Collector

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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 TAXABLE VALUE
$ 25,000.00	$ .00	$ .00	$ .00	$.00	$ 25,000.00

TAX AREA	005-035	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
4775 E ALTA, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW			
TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 250.00
FRES PEN OVERRIDE	1	.032438	$ 8.10
FRESNO USD 10 B	1	.016538	$ 4.17
FRESNO USD 10 C	1	.006684	$ 1.66
FRESNO USD 12A REF	1	.010096	$ 2.52
FRESNO USD 12B REF	1	.008134	$ 2.03
STATE CCC 12 REFI	1	.001944	$ .48
FRESNO USD 10 E	1	.011500	$ 2.86
FRESNO USD 15 REF	1	.003992	$ .98
FRESNO USD 16 A	1	.003930	$ .98
FRESNO USD 10 F	1	.003388	$ .84
FRESNO USD 99C	1	.014246	$ 3.56
FRESNO USD 02A	1	.021558	$ 5.38
FRESNO USD 04B	1	.015612	$ 3.90
FRESNO USD 01F	1	.010240	$ 2.56
FRESNO USD 10 REF	1	.006214	$ 1.54
FRESNO USD 10, 11A	1	.004108	$ 1.02
FRESNO USD 10 D	1	.007356	$ 1.82
FRESNO USD 16 B	1	.002938	$ .72
FRESNO USD 01 G	1	.000694	$ .16
FRESNO USD 16 C	1	.041642	$ 10.40
FRESNO USD 20 A	1	.025000	$ 6.24
STATE CCC 15 REFI	1	.004272	$ 1.06
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .68
STATE CCC 16 B	1	.016702	$ 4.16
TOTAL TAX RATE		1.271974	
MET FLOOD ASSMT	6		$14.08
FRES MOSQ & VECTR	6		$1.08
[illegible]	6		$749.18
[illegible]	6		$463.00
		TOTAL TAX	$1,545.10

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 772.55	Taxes Due	$ 772.55
Penalties Due	$77.23	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 849.78	Total Amount Due	$ 772.55
Parcel Number	470-172-23	Parcel Number	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
Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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

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

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 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		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
48118129S	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

Ex. B-24.2

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

COPY

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,767.50
BY: 41

C47017223000005600200032500002767500000000003

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. 470-172-23 -2

ORIGINAL ASSESSEE NAME & ADDRESS
PERALTA FRANCIS G
PO BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
PO BOX 3668
PINEDALE CA 93650

SITUS 4775 E ALTA FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,709.56	06/30/21	20-05600					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	25000				25000	5-035	
21-22	PAID					5-035	
22-23	PAID					5-035	
23-24	PAID					5-035	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,545.10	154.46	10.00	1,709.56			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,545.10	154.46	10.00	1,709.56			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	2,582.09	JAN	25	2,721.14
AUG	24	2,605.26	FEB	25	2,744.32
SEP	24	2,628.44	MAR	25	2,767.50
OCT	24	2,651.62	APR	25	2,790.67
NOV	24	2,674.79	MAY	25	2,813.85
DEC	24	2,697.97	JUN	25	2,837.03

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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 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

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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. 077164020
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN470-172-23 VV	Apr/07/2025	02583041	1150	NONE	$158.76

Description:
ACT 04/22/20 4775 E ALTA FR

Vendor Number	Vendor Name	
TGEN	HOVANNISIAN BRYCE D	

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

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 **077164020**

Pay To The Order Of HOVANNISIAN BRYCE D $158.76**

****ONE HUNDRED FIFTY-EIGHT AND 76/100 DOLLAR****

PO BOX 3668
PINEDALE, CA 93650

Oscar J Garcia
Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164020⑈ ⑆071000288⑆ 0970000388⑈

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.[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. 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

2020-0050582

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles:	1	Pages:	1
Fees:			$11.00
CA SB2 Fee:			$0.00
Taxes:			$22.00
Total:			$33.00

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. 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 1OF 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 By ______________________
Oscar J. Garcia, CPA, Fresno County Tax Collector

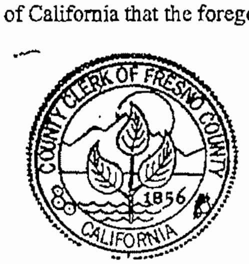
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Fresno
On 4/22/2020, 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 ______________________



[redacted]

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
480-235-26

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 8,204.00	$ .00	$ .00	$ .00	$.00	$ 8,204.00

TAX AREA	005-018	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2428 S CEDAR FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 82.04
FRES PEN OVERRIDE	1	.035258	$ 2.96
FRESNO USD 10 B	1	.016858	$ 1.34
FRESNO USD 10 C	1	.006684	$ .84
FRESNO USD 12A REF	1	.013090	$ .82
FRESNO USD 12B REF	1	.008133	$ .66
STATE CCC 12 REFI	1	.001915	$ .14
FRESNO USD 10 E	1	.011500	$ .94
FRESNO USD 15 REF	1	.003997	$ .32
FRESNO USD 16 A	1	.003930	$ .32
FRESNO USD 10 F	1	.003388	$ .26
FRESNO USD 99C	1	.014246	$ .10
FRESNO USD 02A	1	.021558	$ .76
FRESNO USD 04B	1	.015612	$ .28
FRESNO USD 01B	1	.012340	$ .84
FRESNO USD 10 REF	1	.003214	$ .80
FRESNO USD 10, 11A	1	.004168	$ .32
FRESNO USD 10 D	1	.007386	$ .69
FRESNO USD 16 B	1	.002938	$ .21
FRESNO USD 01 G	1	.000693	$ .04
FRESNO USD 16 C	1	.041642	$ 3.40
FRESNO USD 20 A	1	.025000	$ 2.04
STATE CCC 15 REFI	1	.001272	$ .34
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000082	$ .00
STATE CCC 02 S 18A	1	.002750	$ .22
STATE CCC 16 B	1	.016702	$ 1.36
TOTAL TAX RATE		1.270974	
FR CITATION PENALTY	6		$313.74
METFLOOD ASSMT	6		$10.86
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$302.58
FRESNO CITY WEED	6		$1,216.00
		TOTAL TAX	$1,948.40

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 974.20	Taxes Due	$ 974.20
Penalties Due	$97.39	Penalties Due	$.00
Additional Fees Due	$.00	Additional Fees Due	$.00
Total Amount Due	$ 1,071.59	Total Amount Due	$ 974.20
Parcel Number	480-235-26	Parcel Number	480-235-26

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

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: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta
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

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

[redacted]

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 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		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
48118129S	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

N

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: $31.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $31.00
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

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) ss
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

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

[redacted]

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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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

[redacted]

2

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

C480235260000059002000325000034833500000000009

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. 480-235-26 -0

ORIGINAL ASSESSEE NAME & ADDRESS
DAVIS C & NELLIE
P O BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D
P O BOX 3668
PINEDALE CA 93650

SITUS 2428 S CEDAR FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
2,153.18	06/30/21	20-05900					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	8204				8204	5-918
21-22	PAID					5-918
22-23	PAID					5-918
23-24	PAID					5-918

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,948.40	194.78	10.00	2,153.18			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,948.40	194.78	10.00	2,153.18			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	3,249.54	JAN	25	3,424.89
AUG	24	3,278.76	FEB	25	3,454.12
SEP	24	3,307.99	MAR	25	3,483.35
OCT	24	3,337.22	APR	25	3,512.57
NOV	24	3,366.44	MAY	25	3,541.80
DEC	24	3,395.67	JUN	25	3,571.02

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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. 5^{th} 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the tax sale and the Tax Deed.</u>

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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.[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 $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

2020-0050631

FRESNO County Recorder
Paul Dictos, CPA
Wednesday, Apr 22, 2020 11:39:14 AM

Titles: 1	Pages: 1
Fees:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$5.50
Total:	$16.50

FRESNO COUNTY TAX COLLECTOR

Doc. Trans. Tax computed on full 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 1, 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: **478-191-30**

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
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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

Exhibit One

[redacted]

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
478-191-30

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 7,878.00	$ .00	$ .00	$ .00	$.00	$ 7,878.00

TAX AREA	005-221	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
2341 S ELM FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	010000	$ 78.78
FRES PEN OVERRIDE	1	000358	$ 2.84
FRESNO USD 10 B	1	016538	$ .30
FRESNO USD 10 C	1	006684	$ .52
FRESNO USD 12A REF	1	010090	$ .78
FRESNO USD 12B REF	1	008134	$ .64
STATE CCC 12 REF	1	001934	$ .14
FRESNO USD 10 E	1	011500	$ .90
FRESNO USD 15 REF	1	003992	$ .30
FRESNO USD 16 A	1	003930	$ .30
FRESNO USD 10 F	1	003388	$ .26
FRESNO USD 99C	1	014246	$ 1.12
FRESNO USD 02A	1	021888	$ 1.68
FRESNO USD 04B	1	015612	$ 1.22
FRESNO USD 01E	1	010210	$ .80
FRESNO USD 10 REF	1	006214	$ .48
FRESNO USD 10, 11A	1	004108	$ .32
FRESNO USD 10 D	1	007356	$ .56
FRESNO USD 16 B	1	002938	$ .22
FRESNO USD 01 G	1	000604	$ .04
FRESNO USD 16 C	1	041642	$ 3.28
FRESNO USD 20 A	1	025000	$ 1.96
STATE CCC 15 REF	1	004272	$ .32
STATE CCC 16 A	1	000002	$ .00
STATE CCC 17 REF	1	000002	$ .00
STATE CCC 02 S 18A	1	002750	$ .20
STATE CCC 16 B	1	016702	$ 1.30
TOTAL TAX RATE		1.271974	
FR CITATION PENALT	6		$317.50
NEI HOOD ASSMT	6		$113.66
FRES MOSQ & VECTR	6		$1.08
FR-REMOVE PUB NUIS	6		$438.70
		TOTAL TAX	$970.90

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 485.45
Penalties Due	$48.52
Additional Fees Due	$.00
Total Amount Due	$ 533.97
Parcel Number	478-191-30

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 485.45
Penalties Due	$.00
Additional Fees Due	$.00
Total Amount Due	$ 485.45
Parcel Number	478-191-30

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
Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$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

By: John Giannetta
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

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

[redacted]

Exhibit Three

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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	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 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 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 STEPHANIE GAYLE
47819138	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		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
48118129S	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

[redacted]

2

3

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:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

By: [signature]
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) ss
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 [signature]

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

[redacted]

Exhibit Three - 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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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

DOC #2019-0089086 Page 2 of 3

N

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 AMOUNT: 1,748.29
BY: 41

C47819130000005807200032500001748290000000009

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

C Secured Delinq 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 & ADDRESS
HOVANNISIAN BRYCE D
P O BOX 3668
PINEDALE CA 93650

SITUS 2341 S ELM FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,077.94	06/30/21	20-05807					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA
20-21	7878				7878	5-224
21-22	PAID					5-224
22-23	PAID					5-224
23-24	PAID					5-224

REMARKS

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	970.90	97.04	10.00	1,077.94			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	970.90	97.04	10.00	1,077.94			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR   IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	1,631.78	JAN	25	1,719.17
AUG	24	1,646.35	FEB	25	1,733.73
SEP	24	1,660.91	MAR	25	1,748.29
OCT	24	1,675.48	APR	25	1,762.86
NOV	24	1,690.04	MAY	25	1,777.42
DEC	24	1,704.60	JUN	25	1,791.98

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

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. <u>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.</u>

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. 5^{th} 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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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. 077164023
Invoice Number	Invoice Date	Voucher ID	Fund	Organization	Paid Amount
APN478-191-30 YY	Apr/07/2025	02583044	1150	NONE	$37.70

Description:
ACT 04/22/20 2341 S ELM FR

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

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 Order Of HOVANNISIAN BRYCE D **$37.70****

****THIRTY-SEVEN AND 70/100 DOLLAR****

P O BOX 3668
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164023⑈ ⑆071000288⑆ 097000038⑈

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.[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 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	Pages: 2
Fees:	$14.00
CA SB2 Fee:	$0.00
Taxes:	$30.25
Total:	$44.25

FRESNO COUNTY TAX COLLECTOR

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
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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

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

Go Back

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

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

PARCEL NUMBER
460-227-18

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 26,930.00	$ .00	$ .00	$ .00	$7,000.00 HOMEOWNER	$ 19,930.00

TAX AREA		PEST CONTROL VALUE	
TAX AREA	005-035	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
4406 E BALL, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 199.30
FRES PEN OVERRIDE	1	.032438	$ 6.46
FRESNO USD 10 B	1	.016538	$ 3.28
FRESNO USD 10 C	1	.006684	$ 1.32
FRESNO USD 12A REF	1	.010070	$ 2.00
FRESNO USD 12B REF	1	.008124	$ 1.62
STATE CCC 12 REFI	1	.001944	$ .38
FRESNO USD 10 E	1	.011560	$ 2.28
FRESNO USD 15 REF	1	.003992	$ .78
FRESNO USD 16 A	1	.003930	$ .78
FRESNO USD 10 F	1	.003388	$ .66
FRESNO USD 99C	1	.014246	$ 2.82
FRESNO USD 02A	1	.021558	$ 4.28
FRESNO USD 04B	1	.015612	$ 3.10
FRESNO USD 01F	1	.010240	$ 2.04
FRESNO USD 10 REF	1	.006211	$ 1.22
FRESNO USD 10, 11A	1	.004108	$ .80
FRESNO USD 16 D	1	.002356	$ 1.46
FRESNO USD 16 B	1	.002938	$ .58
FRESNO USD 01 G	1	.000694	$ .12
FRESNO USD 16 C	1	.041642	$ 8.28
FRESNO USD 20 A	1	.025000	$ 4.98
STATE CCC 15 REFI	1	.004272	$ .84
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REFI	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .54
STATE CCC 16 B	1	.016702	$ 3.32
TOTAL TAX RATE		1.271974	
MET FLOOD ASSMT	6		$11.08
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$3,108.28
FR STRUCT DEMOL	6		$1,023.26
		TOTAL TAX	$4,404.30

1st Installment		2nd Installment	
Due Date	2020-12-10	Due Date	2021-04-10
Status	Due	Status	Due
Taxes Due	$ 2,202.15	Taxes Due	$ 2,202.15
Penalties Due	$220.20	Penalties Due	$ .00
Additional Fees Due	$ .00	Additional Fees Due	$ .00
Total Amount Due	$ 2,422.35	Total Amount Due	$ 2,202.15
Parcel Number	460-227-18	Parcel Number	460-227-18

RECORDING REQUESTED BY: 4

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

2020-0_19542

FRESNO County Recorder
Paul Dictos, CPA
Friday, Feb 14, 2020 10:53:26 AM

Titles: 1	Pages: 4
Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$38.00

CITY OF FRESNO

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.

Dated: 2/14/20

By: John Giannetta
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 2/14/20, 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.R. Luna

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

(Public Hearing conducted on February 12 and 13, 2019)

APN #	Str#	Dir	Property Address	6476-Public Nuisance Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
46022718	4406	E	BALL AVE		$3,108.28	$1,023.27		$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN

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

PARCEL NO. 460-227-18 -2

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 NAME & ADDRESS
HOVANNISIAN LINDSAY E
PO BOX 3668
PINEDALE CA 93650

SITUS 4406 E BALL FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
4,854.70	06/30/21	20-05275					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	26930			7000	19930	5-035	
21-22	PAID					5-035	
22-23	PAID					5-480	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	4,404.30	440.40	10.00	4,854.70			
21-22	PAID							
22-23	PAID							
	TOTAL	4,404.30	440.40	10.00	4,854.70			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR   IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	23	6,521.31	JAN	24	6,917.69
AUG	23	6,587.37	FEB	24	6,983.76
SEP	23	6,653.44	MAR	24	7,049.82
OCT	23	6,719.50	APR	24	7,115.89
NOV	23	6,785.57	MAY	24	7,181.95
DEC	23	6,851.63	JUN	24	7,248.02

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

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

C46022718000005275200022400006983760000000008

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

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. <u>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.</u>

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 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 possihle 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:

2020-0050590

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1	Pages: 2
Fees:	$14.00
CA SB2 Fee:	$0.00
Taxes:	$30.25
Total:	$44.25

FRESNO COUNTY TAX COLLECTOR

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
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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY
1856
CALIFORNIA

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
JULY 1, 2020 - JUNE 30, 2021

PARCEL NUMBER
460-227-18

LAND	IMPROVEMENTS	MOBILE HOME	PERSONAL PROP	EXEMPTION	NET TAXABLE VALUE
$ 26,930.00	$ .00	$ .00	$ .00	$7,000.00 HOMEOWNER	$ 19,930.00

TAX AREA	005-035	PEST CONTROL VALUE	$ .00

ASSESSED TO
BLANK PURSUANT TO CA GC6254.21

LOCATION
4406 E BALL, FRESNO

TAX PAYMENT IS DISTRIBUTED AS BELOW

TAXING AGENCIES / VOTER APPROVED BONDS / SPECIAL ASSESSMENTS	VALUE BASE	RATE / $100	AMOUNT
FR COUNTYWIDE TAX	1	1.000000	$ 199.30
FRES PEN OVERRIDE	1	.032438	$ 6.46
FRESNO USD 10 B	1	.016538	$ 3.28
FRESNO USD 10 C	1	.006684	$ 1.32
FRESNO USD 12A REF	1	.010090	$ 2.00
FRESNO USD 12B REF	1	.008124	$ 1.62
STATE CCC 12 REF	1	.001944	$ .38
FRESNO USD 10 E	1	.011500	$ 2.28
FRESNO USD 15 REF	1	.003992	$ .78
FRESNO USD 16 A	1	.003930	$ .78
FRESNO USD 10 F	1	.003388	$ .66
FRESNO USD 99C	1	.014246	$ 2.82
FRESNO USD 02A	1	.021558	$ 4.28
FRESNO USD 04B	1	.015612	$ 3.10
FRESNO USD 01F	1	.010240	$ 2.04
FRESNO USD 10 REF	1	.006211	$ 1.22
FRESNO USD 10, 11A	1	.004108	$ .80
FRESNO USD 16 D	1	.007356	$ 1.46
FRESNO USD 16 B	1	.002938	$ .58
FRESNO USD 01 G	1	.000694	$ .12
FRESNO USD 16 C	1	.041642	$ 8.28
FRESNO USD 20 A	1	.025000	$ 4.98
STATE CCC 15 REF	1	.004272	$ .84
STATE CCC 16 A	1	.000002	$ .00
STATE CCC 17 REF	1	.000002	$ .00
STATE CCC 02 S 18A	1	.002750	$ .54
STATE CCC 16 B	1	.016702	$ 3.32
TOTAL TAX RATE		1.271974	
MET FLOOD ASSMT	6		$11.98
FRES MOSQ & VECTR	6		$5.44
FR-REMOVE PUB NUIS	6		$3,108.28
FR STRUCT DEMOL	6		$1,023.26
		TOTAL TAX	$4,404.30

1st Installment	
Due Date	2020-12-10
Status	Due
Taxes Due	$ 2,202.15
Penalties Due	$220.20
Additional Fees Due	$ .00
Total Amount Due	$ 2,422.35
Parcel Number	460-227-18

2nd Installment	
Due Date	2021-04-10
Status	Due
Taxes Due	$ 2,202.15
Penalties Due	$ .00
Additional Fees Due	$ .00
Total Amount Due	$ 2,202.15
Parcel Number	460-227-18

RECORDING REQUESTED BY:

4

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

2020-0_19542

FRESNO County Recorder
Paul Dictos, CPA

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

Titles: 1 Pages: 4

Fees:	$38.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$38.00

CITY OF FRESNO

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.

Dated: 2/14/20

By: John Giannetta
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 2/14/20, 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 R Luna

CAMILLE R. LUNA
COMM. #2169328
Notary Public - California
Fresno County
My Comm. Expires Oct. 24, 2020
NR01

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	Total Amt Unpaid	Case#	Owner's Name
46022718	4406	E	BALL AVE		$3,108.28	$1,023.27		$4,131.55	E19-02802	DAMASCO ANTONIO & SUSAN

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

Oscar J. García, 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 $2,017.67to 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 claim only involves nonvaluation issues in order to satisfy any procedural requirement.

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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:	$11.00
CA SB2 Fee:	$0.00
Taxes:	$13.75
Total:	$24.75

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 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 By Oscar J. Garcia
Oscar J. Garcia, CPA, Fresno County Tax Collector

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

State of California
County of Fresno
On 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 Natalie Nino

COUNTY CLERK OF FRESNO COUNTY 1856 CALIFORNIA

Exhibit One

OSCAR J. GARCIA, CPA

Make Check Payable To:
FRESNO COUNTY TAX COLLECTOR

2281 TULARE ST. • HALL OF RECORDS - ROOM 105
P.O. BOX 1192, FRESNO, CALIFORNIA 93715-1192
PHONE (559) 600-3482 • www.FresnoCountyCA.gov

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

2020-21
FRESNO COUNTY SECURED PROPERTY TAX BILL

7/1/2020 THRU 6/30/2021

Important Messages
06/30/21 PRIOR YEAR DELINQUENT TAXES JEOPARDIZE THIS PROPERTY - NOT INCLUDED IN THIS BILL.

PARCEL NUMBER	LOCATION	TAX RATE AREA
478-191-32	2345 S ELM, FRESNO	005-224

TAX PAYMENT IS DISTRIBUTED AS SHOWN BELOW

Assessment	TAX CODE	CONTACT PHONE	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	1	0.0250000	3.36
STATE CCC 12 REFI	5008	(559) 243-7366	1	0.0019440	.26
STATE CCC 15 REFI	5823	(559) 243-7366	1	0.0042720	.56
STATE CCC 16 A	5824	(559) 243-7366	1	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
Fees: $38.00
CA SB2 Fee: $0.00
Taxes: $0.00
Total: $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

By: John Giannetta
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

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

Exhibit Three

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 Enforcement	6868-Public Nuisance Contr Cost	6892-Secured Property/Demo/Title Search	6970-Weed Abatement	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	E	ANDREWS AVE		461.87	200.00		661.87	E19-00458	LEON GENARO
40905201S	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	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 HERMEN EGILDO
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 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 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 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		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
48118129S	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

DOC #2019-0089087 Page 2 of 4

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 Dictos, CPA
Friday, Aug 09, 2019 01:44:27 PM
Titles: 1 Pages: 3

Fees:	$31.00
CA SB2 Fee:	$0.00
Taxes:	$0.00
Total:	$31.00

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

By: John Giannetta
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) ss
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

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

Exhibit Three-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	E	ATCHISON ST	818.75	60.00	878.75	E18-06212	VANG CHAI YI & YING HER
46716603	745		B ST	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 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	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	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

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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

ADDR1: 2975 E BELMONT AVE

ADDR2: FRESNO CA 93701

EFFECTIVE PAYMENT DATE: 03/28/25 AMOUNT: 2,017.67
BY: 41

C47819132000005808200032500002017670000000000

Fresno County

Date: 3/28/2025
Office: Treas Mach ID: TRE573647
Cashier:bsantana
Batch: 30181 Tran #: 46

Receipt #:01459246 Tax

Acct #: 47819132000 Sub: 5808
Installment Num: 0

C Secured Delinq 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

PARCEL NO. 478-191-32 -1

ORIGINAL ASSESSEE NAME & ADDRESS: PRIEST TONY S SR
P O BOX
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS: HOVANNISIAN BRYCE D
P O BOX 3668
PINEDALE CA 93650

SITUS 2345 S ELM FRESNO

TAX – DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX – DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,244.88	06/30/21	20-05808					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
20-21	13507				13507	5-224	
21-22	PAID					5-224	
22-23	PAID					5-224	
23-24	PAID					5-224	

TAXES AND PENALTIES

YEAR	INST.	TAX	PENALTY	COST	SUB-TOTAL	%	REDEMPTION PENALTY	TOTAL
20-21	BOTH	1,122.66	112.22	10.00	1,244.88			
21-22	PAID							
22-23	PAID							
23-24	PAID							
	TOTAL	1,122.66	112.22	10.00	1,244.88			

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

		REDEMPTION AMOUNT			REDEMPTION AMOUNT
JUL	24	1,882.95	JAN	25	1,983.99
AUG	24	1,899.79	FEB	25	2,000.83
SEP	24	1,916.63	MAR	25	2,017.67
OCT	24	1,933.47	APR	25	2,034.51
NOV	24	1,950.31	MAY	25	2,051.35
DEC	24	1,967.15	JUN	25	2,068.19

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 INSTALLMENT PAYMENTS

COLL. NO.	DATE	START DATE %	PRINCIPAL	REDEMPTION AMOUNT INTEREST	TOTAL

CERTIFICATE OF REDEMPTION

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

COLL. NO. DATE BY COPY

CURRENT TAXES NOT INCLUDED

FCAC-344 (10/16/)

Check Date: Apr/10/2025					Check 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			
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

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 **077164024**

Pay To The Order Of HOVANNISIAN BRYCE D **$13.84****

****THIRTEEN AND 84/100 DOLLAR****

P O BOX
PINEDALE, CA 93650

Oscar J Garcia

Authorized Signature
VOID SIX MONTHS AFTER DATE ISSUED

⑈077164024⑈ ⑆071000288⑆ 0970000038⑈

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.[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 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 Rcpt # 0004518677
CRR/R2/1-1

Doc. Trans. Tax computed on full value of property conveyed 30.80.
Located in **City of Fresno.**

Natalie Kerr
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 # 09-07807**

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
4-20-16 By Vicki Crow
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 PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Cathy Lilly

COUNTY CLERK OF FRESNO COUNTY
1856
CALIFORNIA

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

TAX PAYMENT IS DISTRIBUTED AS BELOW			
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	1	.005184	$ 3.22
FRESNO USD 2010 D	1	.008894	$ 5.54
ST COL 2002 2007A	1	.001724	$ 1.06
ST COLL 02 S 09A	1	.000482	$ .30
ST COLL 02 S 09B	1	.000540	$ .32
STATE CCC 15 REF	1	.003172	$ 1.96
TOTAL TAX RATE		1.229782	
MET FLOOD ASSMT	6		$217.98
FRES MOSQ & VECTR	6		$2.50
FR STRUCT DEMOL	6		$430.00
		TOTAL TAX	$1,417.78

1st Installment	
Due Date	2016-12-10
Status	Due
Taxes Due	$ 708.89

2nd Installment	
Due Date	2017-04-10
Status	Due
Taxes Due	$ 708.89

4

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
Ttl Pd $75.00 Rcpt # 0004395508
RGR/R4/1-9

NOTICE OF SPECIAL ASSESSMENT

Pursuant to the authority vested in the City of Fresno by the provisionsof 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, 2015.

Dated 9/22/15

By [signature]
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 [signature]

CHRISTINA PASILLAS
Commission # 2045498
Notary Public - California
Fresno County
My Comm. Expires Oct 15, 2017

ASSESSMENT SCHEDULED TO BE PLACED IN 2016-2017 TAX ROLL (Public Hearing Conducted on September 16 and 17, 2015)

APN #	Str	DIR	Property Address	Customer Name	ID	6476 - PUBLIC NUISANCE ENFORCM	6868 - PUBLIC NUISANCE ABATEMENT	6892 - DEMO/PIRT/SECURED PROPERTY	Total Amt Unpaid
46718313	912		FRESNO				$ 1,037.45		$ 1,037.45
47132207	2036	S	DEARING					$ 484.00	$ 484.00
45101014SU	00	0	VACLOT45101014SU				$ 2,820.66		$ 2,820.66
43306014	00	0	VACLOT43306014				$ 454.44		$ 454.44
45916121	367	N	ABBY				$ 3,494.40	$ 49,700.07	$ 53,194.47
45917210	333	N	THESTA				$ 475.00		$ 475.00
44425114	624	W	PERALTA				$ 296.50	$ 525.80	$ 822.30
46126509	3857	E	VENTURA				$ 1,121.25	$ 1,560.85	$ 2,682.10
43315205	1907	W	PONTIAC				$ 1,637.18	$ 1,135.89	$ 2,773.07
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45912214	348	N	ECHO				$ 174.95		$ 174.95
45924209	253	N	CALAVERAS					$ 167.35	$ 167.35
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45918413	327	N	ANGUS				$ 672.50		$ 672.50
44913010	1715	W	DUDLEY					$ 17,582.55	$ 17,582.55
46129219	555	S	BACKER			$ 497.00			$ 497.00
43306013	00	0	VACLOT43306013				$ 437.70		$ 437.70
46713513	1325		MONTEREY				$ 560.23		$ 560.23
43334312	3245		MEGAN				$ 363.05	$ 314.65	$ 677.70
47008320	4615	E	MONTECITO				$ 4,284.64	$ 1,911.36	$ 6,196.00
44617510	2955	E	UNIVERSITY				$ 370.96		$ 370.96
47909218	2419	S	POPPY					$ 689.90	$ 689.90
45922303	934	E	MILDREDA					$ 217.50	$ 217.50
41633002	127	W	BROWNING				$ 496.45		$ 496.45
43419310	1038	E	PONTIAC				$ 395.60		$ 395.60
46712510	504		C STREET				$ 512.18		$ 512.18
44209004	2345	N	PARKWAY				$ 7,002.48	$ 9,809.98	$ 16,812.46

Recorded on 09/23/2015

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 ASSESSEE NAME & ADDRESS: FREEMAN INVESTMENTS INCORPORATED, P O BOX 3668, PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS: HOVANNISIAN BRYCE D, P O BOX 3668, PINEDALE CA 93650

SITUS 1467 E BELMONT FRESNO

TAX - DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX - DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
1,569.52	06/30/17	16-03952					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
16-17	15603	46810			62413	5-300	
17-18	PAID					5-300	
18-19	PAID					5-300	
19-20	PAID					5-300	
20-21	PAID					5-300	

TAXES AND PENALTIES / REDEMPTION

YEAR	INST	TAX	PENALTY	COST	SUB – TOTAL	%	PENALTY	TOTAL
16-17	BOTH	1,417.78	141.74	10.00	1,569.52	90.0	1,276.00	2,845.52
17-18	PAID							
18-19	PAID							
19-20	PAID							
20-21	PAID							
	TOTAL	1,417.78	141.74	10.00	1,569.52		1,276.00	2,845.52

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

REDEMPTION	AMOUNT	REDEMPTION	AMOUNT
JUL 21	2,626.58	JAN 22	2,754.18
AUG 21	2,647.85	FEB 22	2,775.45
SEP 21	2,669.12	MAR 22	2,796.72
OCT 21	2,690.38	APR 22	2,817.98
NOV 21	2,711.65	MAY 22	2,839.25
DEC 21	2,732.92	JUN 22	2,860.52

REDEMPTION FEE	15.00
REDEMPTION AMOUNT	2,860.52
INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS	.00
INTEREST ON UNPAID BALANCE	.00
TOTAL REDEMPTION AMOUNT AND INTEREST	2,860.52
CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS	.00
AMOUNT NECESSARY TO REDEEM	2,860.52
FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL	.00
TOTAL AMOUNT	2,860.52

RECORD OF INSTALLMENT PAYMENTS

COLL NO.	DATE	%	PRINCIPAL	INTEREST	TOTAL

START DATE

REDEMPTION AMOUNT:

CERTIFICATE OF REDEMPTION

I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF $ 2,860.52 WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE.

PAID BY: NAME JJD MANAGEMENT ASSOC
ADDRESS 2975 E BELMONT
CITY/STATE FRESNO CA 93701

COLL NO. 468939 DATE 06/29/22 BY IE

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 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 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.**

Natalie [signature]
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 # 09-07807**

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
4-26-16 By Vicki Crow [signature]
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 4-26-16, 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.

Signature Cathy Lilly

COUNTY CLERK OF FRESNO COUNTY
1856
CALIFORNIA

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

TAX PAYMENT IS DISTRIBUTED AS BELOW			
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	1	.005184	$ 3.22
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City of Fresno
No Fee-Gov't Code Sections
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9

FRESNO County Recorder
Paul Dictos, C.P.A.
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RGR/R4/1-9

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Dated this 22nd day of September, 2015.

Dated 9/22/15

By
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

CHRISTINA PASILLAS
Commission # 2045498
Notary Public - California
Fresno County
My Comm. Expires Oct 15, 2017

ASSESSMENT SCHEDULED TO BE PLACED IN 2016-2017 TAX ROLL (Public Hearing Conducted on September 16 and 17, 2015)

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46713513	1325		MONTEREY				$ 560.23		$ 560.23
43334312	3245		MEGAN				$ 363.05	$ 314.65	$ 677.70
47008320	4615	E	MONTECITO				$ 4,284.64	$ 1,911.36	$ 6,196.00
44617510	2955	E	UNIVERSITY				$ 370.96		$ 370.96
47909218	2419	S	POPPY					$ 689.90	$ 689.90
45922303	934	E	MILDREDA					$ 217.50	$ 217.50
41633002	127	W	BROWNING				$ 496.45		$ 496.45
43419310	1038	E	PONTIAC				$ 395.60		$ 395.60
46712510	504		C STREET				$ 512.18		$ 512.18
44209004	2345	N	PARKWAY				$ 7,002.48	$ 9,809.98	$ 16,812.46

Recorded on 09/23/2015

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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

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[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."

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

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
Ttl Pd $54.15 Rcpt # 0004516326
ARG/R5/1-2

TDUS
TS #
TSG Order #

RECORDING REQUESTED BY: BRYCE HOVANNISI/

WHEN RECORDED, PLEASE MAIL A COPY TO:
BRYCE HOVANNISIAN
PO Box 3668
Pinedale CA 93650

Forward Tax Statements to the Address Given Above

SPACE ABOVE LINE FOR RECORDER'S USE

TS #: TSG Order #:

TRUSTEE'S DEED UPON SALE

A.P.N.: 471-116-07 Transfer Tax: ~~$0.00~~ $40.15

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

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

On APR 0 7 2016 before me, Nicole Rodriguez, a Notary Public, personally appeared, Gaby Ospino, 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.

____

NICOLE RODRIGUEZ
Commission # 2096302
Notary Public - California
Los Angeles County
My Comm. Expires Jan 8, 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	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

TAX PAYMENT IS DISTRIBUTED AS BELOW

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	$ 9.08
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	$ 5.98
STATE CC 2012 REF	1	.002562	$ .70
FRESNO USD 2010 E	1	.006432	$ 1.80
FRESNO USD 15 REF	1	.002312	$ .64
FRESNO UN 10 SER F	1	.026960	$ 7.56
FRESNO USD 99C	1	.017214	$ 4.82
FRESNO USD 02A	1	.030052	$ 8.42
FRESNO USD 04B	1	.022064	$ 6.18
FRESNO USD 01F	1	.013484	$ 3.78
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	
Due Date	2016-12-10
Status	Due

2nd Installment	
Due Date	2017-04-10
Status	Due

Taxes Due	$ 2,310
Penalties Due	$231.02
Additional Fees Due	$.00
Total Amount Due	$ 2,541.40
Parcel Number	471-116-07

Taxes Due	$ 2,310.38
Penalties Due	$231.02
Additional Fees Due	$10.00
Total Amount Due	$ 2,551.40
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 provisionsof 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 describedin 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 unpaid delinquent assessments.

Dated this 2nd day of March, 2016.

Dated: 3/2/16

By: ______________________
Al Brajkovich, 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 3/2/16, before me, Christina Pasillas, Notary Public, personally appeared Al Brajkovich, 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______________________

CHRISTINA PASILLAS
Commission # 2045498
Notary Public - California
Fresno County
My Comm. Expires Oct 15, 2017

ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 16-17 TAX ROLL (Public Hearing conducted on February 25 and 26, 2016)

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		$ 1,677.50	$ 2,610.00	$ 4,287.50		
44529111	3115	E	CLINTON		$ 1,278.76	$ 3,404.84	$ 4,683.60		
51049305S	4362	N	GREGORY			$ 1,406.20	$ 1,406.20		
50509201S	6134	W	SANRAMON		$ 394.95		$ 394.95		
42440402	4827	N	HUGHES		$ 332.25		$ 332.25		
43628307S	3810	N	MARIPOSA		$ 826.50		$ 826.50		
43707209	3709	N	ORCHARD		$ 574.80	$ 250.00	$ 824.80		
47016212	4694	E	MONTECITO		$ 505.62		$ 505.62		
46415414	122	W	MYERS		$ 252.85	$ 350.20	$ 603.05		
44324207	829	E	BROWN		$ 1,434.00	$ 2,259.40	$ 3,693.40		
46707404	931		F STREET			$ 669.95	$ 669.95		
40820205	6538	N	FOURTH		$ 193.90		$ 193.90		
45915317	362	N	CALAVERAS		$ 1,613.34	$ 1,936.50	$ 3,549.84		
47004317	3505	E	ELMONTEWAY		$ 600.60	$ 919.60	$ 1,520.20		
46521606	1130	S	TRINITY		$ 1,571.00	$ 2,710.00	$ 4,281.00		
48120204S	2369	S	PIERCE		$ 1,504.82		$ 1,504.82		
43612202S	2524	E	SUSSEX		$ 820.18		$ 820.18		
47026321	3531	E	BUTLER		$ 1,680.02	$ 1,758.30	$ 3,438.32		
43525210	3522	N	SANPABLO		$ 292.44	$ 945.74	$ 1,238.18		
41821216	5380	N	CALLISCH			$ 569.35	$ 569.35		
45315126	4531	E	PINE		$ 703.00	$ 522.50	$ 1,225.50		
45315111	4535	E	PINE		$ 395.60	$ 480.70	$ 876.30		
43618116	1817	E	SAGINAW		$ 597.00		$ 597.00		
42816405S	2235	E	SWIFT		$ 798.50		$ 798.50		
31247117	2609	N	HANOVER			$ 2,202.72	$ 2,202.72		
46013301	3902	E	WASHINGTON		$ 557.76	$ 206.00	$ 763.76		
43605102	4167	N	ANGUS		$ 1,566.71		$ 1,566.71		
47822105	2331	S	G STREET		$ 380.22	$ 292.60	$ 672.82		
43414219	1313	E	GRIFFITH		$ 1,227.70		$ 1,227.70		
41023405	2136	E	SIERRA		$ 1,632.91	$ 1,259.24	$ 2,892.15		
31020111	3551	N	ARMSTRONG		$ 713.60		$ 713.60		
46706511	1131		F STREET			$ 512.20	$ 512.20		
42430117	2509	W	INDIANAPOLIS			$ 353.20	$ 353.20		
46018407	3140	E	NEVADA		$ 1,736.37	$ 1,158.94	$ 2,895.31		
48003054	2430	S	RECREATION		$ 480.40		$ 480.40		
48003055	2436	S	RECREATION		$ 480.40		$ 480.40		
45206505	1836	E	CLAY			$ 332.00	$ 332.00		
40433519	2398	E	BEDFORD		$ 671.12		$ 671.12		
43629208	2929	E	DAKOTA		$ 899.01	$ 2,844.10	$ 3,743.11		
56813007S	9326	N	JADE	$ 467.13	$ 480.50		$ 947.63		
46126507	3850	E	MONO			$ 892.65	$ 892.65		
43419202	1116	E	GRIFFITH		$ 2,367.00	$ 1,620.00	$ 3,987.00		
42825209	2833	E	WILLIS		$ 253.90		$ 253.90		
40639221S	6349	N	PROSPECT			$ 1,196.75	$ 1,196.75		
45113201	1496	N	SANPABLO			$ 620.00	$ 620.00		
47111607	3417	E	HAMILTON		$ 1,854.00	$ 2,384.90	$ 4,238.90		MORENO FRANCISCO & ANTONIA
45514305	2829	N	THIRD		$ 221.50		$ 221.50		
42445405	4746	N	WOODSON			$ 571.68	$ 571.68		
40710110	6305	N	GLENN		$ 228.16		$ 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 ASSESSEE NAME & ADDRESS
MORENO FRANCISCO & ANTONIA
P O BOX 3668
PINEDALE CA 93650

CURRENT OWNER NAME & ADDRESS
HOVANNISIAN BRYCE D & JENNIFER D
P O BOX 3668
PINEDALE CA 93650

SITUS 3417 E HAMILTON FRESNO

TAX - DEFAULTED INFORMATION			NOTICE OF POWER TO SELL TAX - DEFAULTED PROPERTY			RESCISSION OF NOTICE OF POWER TO SELL	
AMOUNT	DATE	DEFAULT NO.	DATE	RECORDED	DOCUMENT NO.	DATE RECORDED	DOCUMENT NO.
5,092.80	06/30/17	16-04632					

VALUATIONS

YEAR	LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	NET VALUE	TRA	REMARKS
16-17	21040	7008			28048	5-001	
17-18	PAID					5-001	
18-19	PAID					5-001	
19-20	PAID					5-001	
20-21	PAID					5-001	

TAXES AND PENALTIES

YEAR	INST	TAX	PENALTY	COST	SUB - TOTAL	%	REDEMPTION PENALTY	TOTAL
16-17	BOTH	4,620.76	462.04	10.00	5,092.80	90.0	4,158.68	9,251.48
17-18	PAID							
18-19	PAID							
19-20	PAID							
20-21	PAID							
	TOTAL	4,620.76	462.04	10.00	5,092.80		4,158.68	9,251.48

REDEMPTION SCHEDULE

INCLUDES CREDIT FOR IN TRUST

REDEMPTION	AMOUNT	REDEMPTION	AMOUNT
JUL 21	8,504.05	JAN 22	8,919.92
AUG 21	8,573.37	FEB 22	8,989.23
SEP 21	8,642.68	MAR 22	9,058.54
OCT 21	8,711.99	APR 22	9,127.86
NOV 21	8,781.30	MAY 22	9,197.17
DEC 21	8,850.61	JUN 22	9,266.48

REDEMPTION FEE	15.00
REDEMPTION AMOUNT	9,266.48
INTEREST PAID ON PREVIOUS INSTALLMENT PAYMENTS	.00
INTEREST ON UNPAID BALANCE	.00
TOTAL REDEMPTION AMOUNT AND INTEREST	9,266.48
CREDIT FOR PREVIOUS INSTALLMENT PAYMENTS	.00
AMOUNT NECESSARY TO REDEEM	9,266.48
FEE FOR RECORDING RESCISSION OF NOTICE OF POWER TO SELL	.00
TOTAL AMOUNT	9,266.48

RECORD OF INSTALLMENT PAYMENTS

COLL NO.	DATE	%	PRINCIPAL	INTEREST	TOTAL

START DATE

REDEMPTION AMOUNT:

CERTIFICATE OF REDEMPTION

I HEREBY CERTIFY THAT I HAVE RECEIVED THE SUM OF $ 9,266.48 WHICH IS THE AMOUNT NECESSARY TO REDEEM THE PROPERTY DESCRIBED ABOVE.

PAID BY: NAME JJD MANAGEMENT ASSOC
ADDRESS 2975 E BELMONT
CITY/STATE FRESNO CA 93701

COLL NO. 468939 DATE 06/29/22 BY IE

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: 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 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 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 he 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. <u>The Special Assessment which has the priority of a judgment lien was extinguished by the foreclosure sale and the Trustee's Deed.</u>

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 delinquent, 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 he 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
ARG/R5/1-2

TDUS
TS #
TSG Order #

RECORDING REQUESTED BY: BRYCE HOVANNISI

WHEN RECORDED , PLEASE MAIL A COPY TO:
BRYCE HOVANNISIAN
PO Box 366B
Pinedale CA 93650

Forward Tax Statements to the Address Given Above

SPACE ABOVE LINE FOR RECORDER'S USE

TS #: TSG Order #:

TRUSTEE'S DEED UPON SALE

A.P.N.: 471-116-07 Transfer Tax: ~~$0.00~~ $40.15

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

$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

On APR 0 7 2016 before me, Nicole Rodriguez, a Notary Public, personally appeared, Gaby Ospino, 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.

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

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	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

TAX PAYMENT IS DISTRIBUTED AS BELOW

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	$ 9.08
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	$ 5.98
STATE CC 2012 REF	1	.002562	$ .70
FRESNO USD 2010 E	1	.006432	$ 1.80
FRESNO USD 15 REF	1	.002312	$ .64
FRESNO UN 10 SER F	1	.026960	$ 7.56
FRESNO USD 99C	1	.017214	$ 4.82
FRESNO USD 02A	1	.030052	$ 8.42
FRESNO USD 04B	1	.022064	$ 6.18
FRESNO USD 01F	1	.013484	$ 3.78
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	
Due Date	2016-12-10
Status	Due

2nd Installment	
Due Date	2017-04-10
Status	Due

Taxes Due	$ 2,310
Penalties Due	$231.02
Additional Fees Due	$.00
Total Amount Due	$ 2,541.40
Parcel Number	471-116-07

Taxes Due	$ 2,310.38
Penalties Due	$231.02
Additional Fees Due	$10.00
Total Amount Due	$ 2,551.40
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 provisionsof 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 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 2nd day of March, 2016.

Dated: 3/2/16

By: ______________________
Al Brajkovich, 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 3/2/16, before me, Christina Pasillas, Notary Public, personally appeared Al Brajkovich, 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 ______________________

CHRISTINA PASILLAS
Commission # 2045498
Notary Public - California
Fresno County
My Comm. Expires Oct 15, 2017

ASSESSMENT SCHEDULED TO BE PLACED ONTO FY 16-17 TAX ROLL (Public Hearing conducted on February 25 and 26, 2016)									
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		$ 1,677.50	$ 2,610.00	$ 4,287.50		
44529111	3115	E	CLINTON		$ 1,278.76	$ 3,404.84	$ 4,683.60		
51049305S	4362	N	GREGORY			$ 1,406.20	$ 1,406.20		
50509201S	6134	W	SANRAMON		$ 394.95		$ 394.95		
42440402	4827	N	HUGHES		$ 332.25		$ 332.25		
43628307S	3810	N	MARIPOSA		$ 826.50		$ 826.50		
43707209	3709	N	ORCHARD		$ 574.80	$ 250.00	$ 824.80		
47016212	4694	E	MONTECITO		$ 505.62		$ 505.62		
46415414	122	W	MYERS		$ 252.85	$ 350.20	$ 603.05		
44324207	829	E	BROWN		$ 1,434.00	$ 2,259.40	$ 3,693.40		
46707404	931		F STREET			$ 669.95	$ 669.95		
40820205	6538	N	FOURTH		$ 193.90		$ 193.90		
45915317	362	N	CALAVERAS		$ 1,613.34	$ 1,936.50	$ 3,549.84		
47004317	3505	E	ELMONTEWAY		$ 600.60	$ 919.60	$ 1,520.20		
46521606	1130	S	TRINITY		$ 1,571.00	$ 2,710.00	$ 4,281.00		
48120204S	2369	S	PIERCE		$ 1,504.82		$ 1,504.82		
43612202S	2524	E	SUSSEX		$ 820.18		$ 820.18		
47026321	3531	E	BUTLER		$ 1,680.02	$ 1,758.30	$ 3,438.32		
43525210	3522	N	SANPABLO		$ 292.44	$ 945.74	$ 1,238.18		
41821216	5380	N	CALLISCH			$ 569.35	$ 569.35		
45315126	4531	E	PINE		$ 703.00	$ 522.50	$ 1,225.50		
45315111	4535	E	PINE		$ 395.60	$ 480.70	$ 876.30		
43618116	1817	E	SAGINAW		$ 597.00		$ 597.00		
42816405S	2236	E	SWIFT		$ 798.50		$ 798.50		
31247117	2609	N	HANOVER			$ 2,202.72	$ 2,202.72		
46013301	3902	E	WASHINGTON		$ 557.76	$ 206.00	$ 763.76		
43605102	4167	N	ANGUS		$ 1,566.71		$ 1,566.71		
47822105	2331	S	G STREET		$ 380.22	$ 292.60	$ 672.82		
43414219	1313	E	GRIFFITH		$ 1,227.70		$ 1,227.70		
41023405	2136	E	SIERRA		$ 1,632.91	$ 1,259.24	$ 2,892.15		
31020111	3551	N	ARMSTRONG		$ 713.60		$ 713.60		
46706511	1131		F STREET			$ 512.20	$ 512.20		
42430117	2509	W	INDIANAPOLIS			$ 353.20	$ 353.20		
46018407	3140	E	NEVADA		$ 1,736.37	$ 1,158.94	$ 2,895.31		
48003054	2430	S	RECREATION		$ 480.40		$ 480.40		
48003055	2436	S	RECREATION		$ 480.40		$ 480.40		
45206505	1838	E	CLAY			$ 332.00	$ 332.00		
40433519	2398	E	BEDFORD		$ 671.12		$ 671.12		
43629208	2929	E	DAKOTA		$ 899.01	$ 2,844.10	$ 3,743.11		
56813007S	9326	N	JADE	$ 467.13	$ 480.50		$ 947.63		
46126507	3850	E	MONO			$ 892.65	$ 892.65		
43419202	1116	E	GRIFFITH		$ 2,367.00	$ 1,620.00	$ 3,987.00		
42825209	2833	E	WILLIS		$ 253.90		$ 253.90		
40639221S	6349	N	PROSPECT			$ 1,196.75	$ 1,196.75		
45113201	1496	N	SANPABLO			$ 620.00	$ 620.00		
47111607	3417	E	HAMILTON		$ 1,854.00	$ 2,384.90	$ 4,238.90		MORENO FRANCISCO & ANTONIA
45514305	2829	N	THIRD		$ 221.50		$ 221.50		
42445405	4746	N	WOODSON			$ 571.66	$ 571.66		
40710110	6305	N	GLENN		$ 228.16		$ 228.16		

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,[1] must "pay first, litigate later."[2] In other words, the law does not provide a prepayment remedy for a taxpayer in a property tax or special assessment dispute.[3] This office may not create a remedy beyond what the Legislature has provided.[4] 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."

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

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).