

Hearing on Rescission of March 2025 Tax Sale

Subject Property:

Parcel #360-180-30 suffix 02
33.3% Undivided Interest

Petitioner:

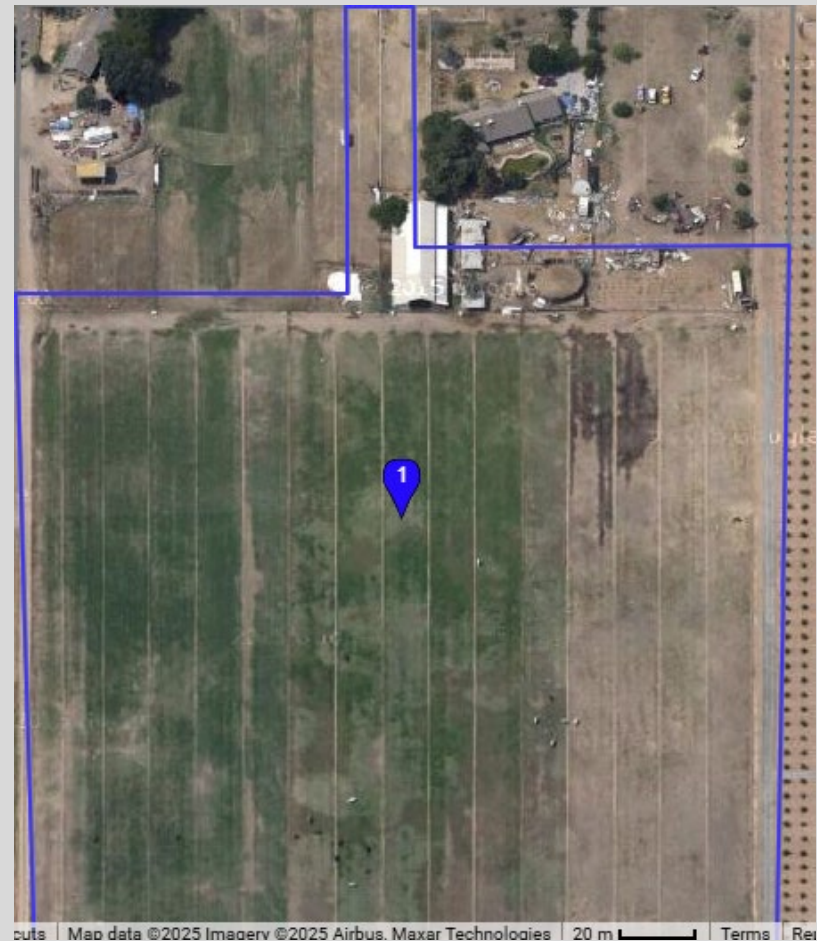
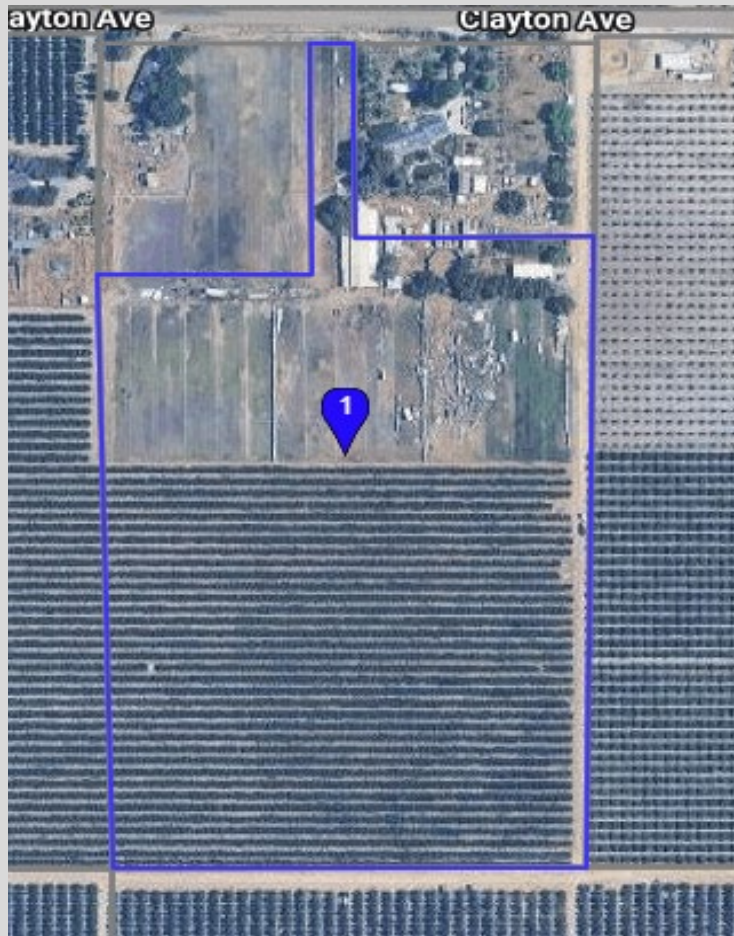
Juan R. Sandoval

Date:

July 08, 2025

Subject Property Image From Parcel Quest – Open Land

APN 360-180-30-02 described as **“14.81 AC Par In Por Lot 11 Rico Colony”** – this is an open land.



cuts | Map data ©2025 Imagery ©2025 Airbus, Maxar Technologies | 20 m | Terms | Re

Overview

➤ **Previous Assessee and Party of Interest:**

- Michel Jose & Marisol
 - owned 66.7% of undivided Interest
- Sandoval Juan R & Gudelia G.
 - owned 33.3% undivided Interest

➤ **Petitioner:**

- Juan R. Sandoval, identified himself as the 33.3% Joint-Owner alleged the following:
 - 1) Failed to be given proper notices
 - 2) Lack of due process

➤ **Purchaser:**

- Michel Jose

➤ **Tax Collector will present**

- That all statutory processes were followed, which satisfies due process

Context

- California Civil Code § 683, undivided co-ownership means all owners have rights to the entire property, and such interests can be structured as a joint tenancy, where each individual holds an equal right to the whole property.
- Undivided Interest Bill Segregation starting with Revenue & Taxation Code 2821 through 2827.
 - Parcel is not split
 - Allows each owner to be billed separately for their portion of the property taxes

The 33.3% Undivided Interest, 360-180-30 suffix 02, Brief History

- Mr. Jose Michel has been requesting that the bills be split according to percentage of ownership since October 6, **2017**.
 - The bill was split into two
 - 66.7% to Michel Jose & Marisol
 - Suffix designation: 360-180-30 **suffix 01**
 - 33.3% to Sandoval Juan R & Gudelia G.
 - Suffix designation : 360-180-30 **suffix 02**
- The first default of the 33.3% (suffix 02) to Mr. Sandoval Juan R & Gudelia G. started on **06/28/2019**.
 - Each year after 360-180-30 **suffix 02 (33.3%)** continue to be unpaid.
 - It then became subject to the Tax Collector's Power to Sell.
Recorded Notice of Power to Sell
 - **July 15, 2024** – Doc# 2024-0062291

Mailing Addresses

for 2017 through 2024

APN 360-180-30 suffix 01 – Michel Jose & Marisol

- Fiscal Years **2017 through 2023**
 - 8131 S Frankwood Reedley, CA 93654
- Fiscal Years **2023 through 2024**
 - 1165 E Manning, Reedley, CA 93654

APN 360-180-30 suffix 02 – Sandoval Juan R & Gudelia G

- Fiscal Years **2017 through 2024**
 - 20231 E Clayton, Reedley, CA 93604

Claim #1

Petitioner claims that he “did not receive notice of the proposed tax sale as required by California Revenue and Taxation Code [section] 3361 and 3701.”

Claim #2

Petitioner claims that he “had no knowledge that [his] property was scheduled for sale and was deprived of any meaningful opportunity to redeem the property or participate in the process, resulting in a loss of ownership without proper due process.”

Responding to Claim #1 & 2

On the following slide 10 through slide 22 are the efforts our office made to notify all Parties of Interest and satisfy the Statutory Notice requirements of California Revenue Taxation Code 3361.

These are:


- Certified Mailing of Impending Power to Sell Notice
- Publication of Impending Power to Sell Notice
- Recording Notice of Power to Sell
- Conducting Search for Parties of Interest
- Certified Mailing Out Notice of Tax Sale to all Parties of Interest
- Publishing Notice of Public Auction
- Conducting Skip Tracing of Returned Notice of Tax Sale

CA Revenue and Taxation Code 3701

- **Revenue and Taxation Code Section 3701(b):**
 - “The tax collector shall make a reasonable effort to obtain the last name and last known mailing address of parties of interest.”
 - The Tax Collector’s reasonable effort included:
 - Utilizing 3rd party vendor to find the last name and last known mailing address of parties of interest.
 - Should a letter from the initial mailing is returned, **internal** skip tracing is conducted:
 - Using the Property Tax System to find names and addresses that could be linked
 - Looking at property tax payment records
 - Using Google and other search engines
 - Utilizing Recorder’s system to search for new recorded document
 - Skip Trace using Lexus Nexus
 - DMV system
 - Court’s Odessey system
 - Bankruptcy PACER



Notice of Tax Collector's Impending Power to Sell

- On June 4, 2024, The recipient received the notice and was signed for.
- The assessed owners and the address on record
- 1165 E Manning

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature </p> <p><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>MICHEL JOSE & MARISOL SANDOVAL JUAN R & GUDIELIA G 1165 E MANNING REEDLEY CA 93654</p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery 6/4/24</p>
<p>2. Article Number (Transfer from service label)</p> <p>7020 0640 0001 0216 0126</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Registered Mail <input type="checkbox"/> Registered Mail Restricted Delivery (if \$500)</p>		<p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	


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

Tracking Number:
70200640000102160126

 Copy  Add to Informed Delivery

Latest Update

Your item was delivered to the front desk, reception area, or mail room at 12:26 pm on June 4, 2024 in REEDLEY, CA 93654.

Get More Out of USPS Tracking:
 USPS Tracking Plus®

Delivered
Delivered, Front Desk/Reception/Mail Room
REEDLEY, CA 93654
June 4, 2024, 12:26 pm

[See All Tracking History](#)

[What Do USPS Tracking Statuses Mean?](#)

Publication of the Notice of Power and Intent to Sell all property that will be Tax Defaulted was published on the following date: May 31, June 7, and June 14, 2024.

Continued | From 22

HAZARD

allows us to use the estimated goal for this

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

Continued | Next Page

[Continued](#) | [Next Page](#)

Notice of Power to Sell Tax-Defaulted Property

- On July 15, 2024, Tax Collector's Office recorded the Notice of Power to Sell Tax-Defaulted Property.
- Document # 2024-0062291

<p>Recording requested by: Fresno County Tax Collector P.O. BOX 1192 Fresno, CA 93715</p> <p>When Recorded Return to Stop #5 Exempt from recording fees per Government Code Sections 6103 and 27383</p>	<p>Fresno County Recorder Paul Dictos, CPA 2024-0062291 Recorded at the request of: FRESNO COUNTY TAX COLLECTOR 07/15/2024 02:10 12 Titles: 1 Pages: 1 Fees: \$0.00 CA SB2 Fees: \$0.00 Taxes: \$0.00 Total: \$0.00</p>
---	---

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

which, pursuant to law was declared to be Tax-Defaulted on	JUNE 30, 2019
for the nonpayment of delinquent taxes in the amount of	\$1,457.58
for the fiscal year 2018-2019.	Default number: 18-02480

Notice is hereby given by the Auditor-Controller/Treasurer-Tax Collector of FRESNO County that five or more years or in the case of nuisance abatement three or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default and that the property is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. Parcels not sold at the scheduled tax sale maybe re-offered for sale within a 90-day period. The real property subject to this notice is assessed to:

MICHEL JOSE & MARISOL
SANDOVAL JUAN R & GUDELIA G

and is situated in said county, State of California, described as follows: 360-180-30-02
(Assessor's Parcel Number)

UNDIVIDED 33.3% INTEREST IN APN 360-180-30-02, MORE PARTICULARLY DESCRIBED AS A PORTION OF LAND LOCATED IN THE SOUTHWEST QUARTER OF SECTION 12, TOWNSHIP 15 SOUTH, RANGE 23 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE OFFICIAL PLAT THEREOF, MORE PARTICULARLY DESCRIBED AS FOLLOWS: LOT 11 OF RICO COLONY, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 4 OF RECORD OF SURVEYS AT PAGE 32, FRESNO COUNTY RECORDS, EXCEPTING THEREFROM THE EAST 330 FEET OF THE NORTH 310.00 FEET, FURTHER EXCEPTING THEREFROM, THE NORTH 378.25 FEET OF LOT 11, EXCEPTING THEREFROM THE EAST 390 FEET OF SAID NORTH 378.25 FEET, FOR THE PURPOSE OF THIS DESCRIPTION, THE NORTH LINE OF LOT 11 IS TAKEN TO BE 20 FEET SOUTH OF THE NORTH LINE OF THE SOUTHWEST QUARTER OF SECTION 12, TOWNSHIP 15 SOUTH, RANGE 23 EAST, MOUNT DIABLO BASE AND MERIDIAN.

Executed on 07/15/2024 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 7/15/2024, before me, Siphonarene Loh, 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 [Signature]



Party of Interest Search Results

- Mail Certified Log
 - Showing 25 letters being mailed out to Parties of Interest for APN 360-180-30

APN	ITEM NO	Date Mailed	PINAME	PIADDRESS1	PIADDRESS2	PI CITY	PI S	PI ZIP	GROUP	P/O ARTICLE NO.	Page	RECEIVE	RETURNE
360-180-30	206	1/13/2025	MICHEL JOSE & MARISOL	1165 E MANNING		REEDLEY	CA	93654	POI	9589 0710 5270 1503 4682	71	163	X
360-180-30	206	1/13/2025	SANDOVAL JUAN R	20231 CLAYTON AVE		Reedley	CA	93654-9417	POI	7020 0640 0001 0262	6295	164	X
360-180-30	206	1/13/2025	SANDOVAL GUEDEJA G	20231 CLAYTON AVE		Reedley	CA	93654-9417	POI	7020 0640 0001 0262	6301	164	X
360-180-30	206	1/13/2025	MICHEL JOSE	9131 S FRANKWOOD AVE		Reedley	CA	93654	POI	7020 0640 0001 0262	6318	164	X
360-180-30	206	1/13/2025	MICHEL MARISOL	9131 S FRANKWOOD AVE		Reedley	CA	93654	POI	7020 0640 0001 0262	6325	164	X
360-180-30	206	1/13/2025	DEPARTMENT OF CHILD SUPPORT SERVICES	C/O FAMILY SUPPORT DIVISION	PO BOX 12946	FRESNO	CA	93779	POI	7020 0640 0001 0262	6332	164	X
360-180-30	206	1/13/2025	DEPARTMENT OF CHILD SUPPORT SERVICES	C/O DEPARTMENT OF CHILD SUPPORT SERVICES	2220 TULARE ST 310P	FRESNO	CA	93721-2131	POI	9589 0710 5270 1503 4682	64	164	
360-180-30	206	1/13/2025	DEPARTMENT OF CHILD SUPPORT SERVICES	PO BOX 989067		WEST SACRAMENT	CA	95798	POI	9589 0710 5270 1503 4682	88	165	X
360-180-30	206	1/13/2025	VELOCITY INVESTMENTS LLC	C/O LAW OFFICE OF CURTIS O BARNES	390 W CERRITOS AVE	Anaheim	CA	92805	POI	9589 0710 5270 1503 4682	95	165	X
360-180-30	206	1/13/2025	CAPITAL ONE BANK USA	C/O HUNT & HENRIQUES	151 BERNAL RD 8	San Jose	CA	95119	POI	9589 0710 5270 1503 4683	01	165	X
360-180-30	206	1/13/2025	DEPARTMENT OF CHILD SUPPORT SERVICES	PO BOX 12946		FRESNO	CA	93779	POI	9589 0710 5270 1503 4683	18	165	X
360-180-30	206	1/13/2025	DEPARTMENT OF CHILD SUPPORT SERVICES	PO BOX 989067		WEST SACRAMENT	CA	95798	POI	9589 0710 5270 1503 4683	25	165	X
360-180-30	206	1/13/2025	CALIFORNIA STATE FRANCHISE TAX BOARD	C/O SPECIAL PROCEDURES SECTION	PO BOX 2952	SACRAMENTO	CA	95812-2952	STATE		6993	246	X
360-180-30	206	1/13/2025	FRESNO COUNTY	C/O DEPARTMENT OF CHILD SUPPORT SERVICES	2220 TULARE ST 310P	FRESNO	CA	93721-2131	FRESNO COUNTY		7228	250	X
360-180-30	206	1/13/2025	FRESNO COUNTY PUBLIC WORKS	C/O DEPARTMENT OF PUBLIC WORKS	2220 TULARE STREET 6TH FLOOR	FRESNO	CA	93721	FRESNO COUNTY		7235	250	X
360-180-30	206	1/13/2025	FRESNO COUNTY	C/O FAMILY SUPPORT	PO BOX 12946	FRESNO	CA	93779	FRESNO COUNTY		7303	251	X
360-180-30	206	1/13/2025	FRESNO COUNTY	PO BOX 989067		WEST SACRAMEN	CA	95798	FRESNO COUNTY		7310	252	X
360-180-30	206	1/13/2025	FRESNO COUNTY TAX COLLECTOR	PO BOX 1192		FRESNO	CA	93715-1192	FRESNO COUNTY	Received by Chief, S. Lonh			X
360-180-30	206	1/27/2025	INTERNAL REVENUE SERVICE	ATTN: ADVISORY GROUP MANAGER	1301 CLAY STREET, STE 1400S	OAKLAND	CA	94612	IRS LIEN	9589 0710 5270 1503 4686	22	256	X
360-180-30	206	2/3/2025	VELOCITY INVESTMENTS LLC	C/O LAW OFFICE OF CURTIS O BARNES	PO BOX 1390	Anaheim	CA	92815	SKIP TRACING	7020 0640 0001 0261	8771	291	X
360-180-30	206	2/3/2025	VELOCITY INVESTMENTS LLC	C/O LAW OFFICE OF CURTIS O BARNES	501 E KA PALMA AVE STE. 120	ANAHEIM	CA	92807	SKIP TRACING	7020 0640 0001 0261	8788	291	X
360-180-30	206	2/25/2025	SANDOVAL GUEDEJA G	1237 1/4 N FAIRFAX AVE		WEST HOLLYWOC	CA	90046	SKIP TRACING	7020 0640 0001 0261	7071	392	x
360-180-30	206	2/25/2025	SANDOVAL JUAN R	289 N L STREET		DINUBA	CA	93618	SKIP TRACING	7020 0640 0001 0261	7088	392	
360-180-30	206	2/25/2025	SANDOVAL JUAN R	1165 E MANNING		REEDLEY	CA	93654	SKIP TRACING	7020 0640 0001 0261	7095	392	X
360-180-30	206	3/17/2025	VELOCITY INVESTMENTS LLC	C/O LAW OFFICE OF CURTIS O BARNES	4501 E LA PALMA AVE STE 120	Anaheim	CA	92807	SKIP TRACING	7020 0640 0001 0262	1740	454	X

Party of Interest Notices for March 2025

Tax Sale – Initial Mailing

- Notice to Parties of Interest sent to
- Sandoval Juan R & Sandoval Gudelia G mailing address:
 - **20231 Clayton Ave, Reedley CA 93654-9417**

January 13, 2025

SANDOVAL JUAN R
20231 CLAYTON AVE
Reedley CA 93654-9417

January 13, 2025

SANDOVAL GUDELIA G
20231 CLAYTON AVE
Reedley CA 93654-9417



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

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

January 13, 2025

Last Assessee: MICHEL JOSE & MARISOL
SANDOVAL JUAN R & GUDELIA G

Item No.: 206

SANDOVAL JUAN R
20231 CLAYTON AVE
Reedley CA 93654-9417

IMPORTANT NOTICE TO PARTIES OF INTEREST



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

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

January 13, 2025

Last Assessee: MICHEL JOSE & MARISOL
SANDOVAL JUAN R & GUDELIA G

Item No.: 206

SANDOVAL GUDELIA G
20231 CLAYTON AVE
Reedley CA 93654-9417

IMPORTANT NOTICE TO PARTIES OF INTEREST

Our records indicate that you may have a legal interest in APN 360-180-30-02. This property will be offered for sale at public auction to the highest bidder for not less than the minimum bid of \$19,800.00 at the place, date and time indicated below. The proposed sale is for the purpose of satisfying unpaid taxes, penalties, and costs.

You can prevent the proposed sale by redeeming the property. The amount currently required for redemption is shown below. **THE RIGHT OF REDEMPTION SHALL TERMINATE AT THE CLOSE OF BUSINESS ON WEDNESDAY, MARCH 26, 2025, WHICH IS THE LAST BUSINESS DAY PRIOR TO THE DATE OF THE SALE** (California Revenue & Taxation (R & T) Code Section 3707). Payment must be in our office by 5:00 p.m. Pacific Time on March 26, 2025. **PAYMENT MUST BE MADE BY CERTIFIED FUNDS: MONEY ORDER, CASHIER'S CHECK OR CASH. CREDIT CARDS, E-CHECKS, DEBIT CARDS, BUSINESS AND PERSONAL CHECKS WILL NOT BE ACCEPTED FOR PAYMENT.**

Redemption Amounts: January 2025, \$16,131.02; February 2025, \$16,276.94; March 2025, \$16,422.87. If personal contact is made to serve written notice (after March 5, 2025), a charge of \$211.00 will be added to the redemption amount in accordance with R & T Code Section 3704.7. **Place of Sale:** Internet Auction web site is <https://fresnocounty.ca.gov/taxdefaultsale/>. **Date and Time Sale will Start:** Thursday, March 27, 2025, 8:00 a.m. (Pacific Time) **Description:** 14.81 AC PAR IN POR 11 RICO COLONY

If this parcel **remains unsold**, it may be **reoffered** within a 90-day period and new parties of interest shall be notified in accordance with R & T Code Section 3701. The place of sale for **reoffered** parcels will be at the **Internet Auction web site** <https://fresnocounty.ca.gov/taxdefaultsale/> and the **date and time of the sale** will be Friday, June 06, 2025, 8:00 a.m. (Pacific Time).

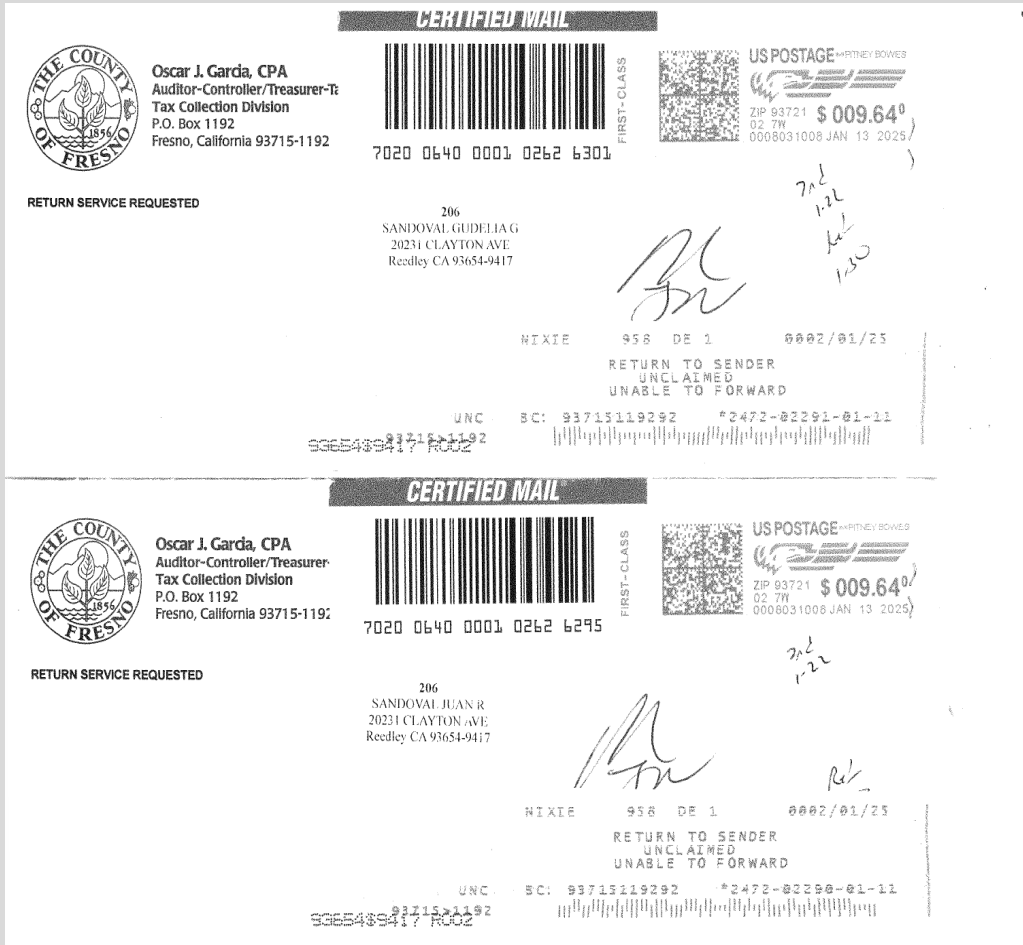
TAX COLLECTION DIVISION

2281 Tulare Street, Room 105 / P.O. Box 1192 / Fresno, California 93715 / (559) 600-3482 / FAX (559) 600-1440
Equal Employment Opportunity Employer

- USPS Mail Log
 - mailed 2 letters to the address 20231 Clayton Ave Reedley CA 93654-9417

CIVIC CENTER STA FRESNO CA 93721
 JAN 13 1985
 U.S. AIR MAIL

Party of Interest Notices for March 2025 Tax Sale – Initial Mailing



- These two notices were returned on February 3, 2025, as “Return to Sender – Unclaimed – Unable to Forward”
- 20231 Clayton Ave., Reedley CA 93654, is the address of the Petitioner on his Petition.
- Skip tracing was done, and three different addresses were found.

Notice of Public Internet Auction Published on Business Journal

- Published on
 - February 5, 2025
 - February 12, 2025
 - and February 19, 2025

(1)
NOTICE OF PUBLIC INTERNET
AUCTION ON MARCH 27-28, 2025
OF TAX DEFAULTED PROPERTY
FOR DELINQUENT TAXES
(Notice pursuant to Section 3702,
Revenue and Taxation Code)
On December 17th, 2024, I, Oscar
J. Garcia, CPA, Fresno County Tax

SAIF; ITEM # 206, APN: 360-180-30-
02, MIN BID: \$19,800.00, LAST
ASSEESSEE: MICHEL JOSE &
MARISOL, SANDOVAL JUAN R &
GUDELIA G; ITEM # 208, APN: 368-
202-16, MIN BID: \$16,000.00, LAST

executive office of the seller is: same
as above.
As listed by the seller, all other
business names and addresses used by
the seller within three years before the
date such list was sent or delivered to
the buyer are: none.
The names and business addresses of
the Buyer are:
City of Fresno 747 R Street, 2nd Floor
Fresno, CA 93721
The assets to be sold are described in
general as: All stock in trade, fixtures
and equipment and are located at:
1538 North Blackstone Ave, Fresno,
CA 93703
The business name used by the seller
at that location is: E-Z Haul Ready
Mix and Star Building Supplies.
The anticipated date of the bulk sale is
February 24, 2025 at the office of Tior
Title Company, 10000 Stockdale Hwy,
Suite 101, Bakersfield, CA 93311.
This bulk sale is subject to California
Uniform Commercial Code Section
6106.2.
If so subject, the name and address of
the person with whom claims may be
filed is: Julia Paetor, Title Company,
10000 Stockdale Hwy, Suite 101,
Bakersfield, CA 93311, and the last
date for filing claims shall be February
21, 2025, which is the business day
before the sale date specified above.
IN WITNESS WHEREOF, the
undersigned have executed this
document on the date(s) set forth
below.
City of Fresno, a California municipal
corporation
/s/ By: Georgeanne A. White, City
manager
CNS-38917328
FRESNO BUSINESS JOURNAL
02/05/2025

(1)
NOTICE TO CREDITORS OF BULK
SALE
(SECS. 6104, 6105 U.C.C.)
ESCROW NO. P-651302
Notice is hereby given to creditors
of the within named seller that a
bulk sale is about to be made of the
assets described below. The names and
business addresses of the Seller are:
Navjeet Singh Chahal 780 Gettysburg
Avenue, Clovis, CA 93612
The location in California of the chief
executive officer is of the Seller is (If
"same as above", so state.) same as
above.
As listed by the seller, all other
business names and addresses used
by the seller within three years before
the date such list was sent or delivered
to the buyer are: (If "none", so state.)
SUPER SAVE 1385 W Shaw Avenue,
Clovis, CA 93612
The names and addresses of the Buyer
are: BEAL DEVELOPMENTS LLC, a
California Limited Liability Company
1175 Shaw Avenue, Room 372,
Clovis, CA 93612
The assets to be sold are described in
general as: All of the stock in trade,
merchandise, supplies, fixtures,
equipment, goodwill and trade and are
located at: 780 Gettysburg Avenue -
Clovis, CA 93612
The business name used by the seller
at that location is: JOHNNY QUIK
#201
The anticipated date of the bulk sale
is February 25, 2025 at the office of
Placer Title Company, located at 1446
Tollhouse Road, Suite 103 Clovis,
CA 93611. The bulk sale is subject to
California Uniform Commercial
Code Section 6106.2. The name and
address of the person with whom claims
may be filed is Erica Osborne, Placer
Title Company, 1446 Tollhouse Road,
Suite 103 Clovis, CA 93611. Escrow
P-651302 and the last date for filing
claims shall be February 24, 2025,
which is the business day before the
sale date specified above.
Noted: December 20, 2024
BUYER:
BEAL DEVELOPMENTS LLC
/s/ By: George J. Beal, Managing
Member
2/5/25
CNS-38915908
FRESNO BUSINESS JOURNAL
02/05/2025

(1)
NOTICE OF PUBLIC INTERNET
AUCTION ON MARCH 27-28, 2025
OF TAX DEFAULTED PROPERTY
FOR DELINQUENT TAXES
(Notice pursuant to Section 3702,
Revenue and Taxation Code)
On December 17th, 2024, I, Oscar
J. Garcia, CPA, Fresno County Tax

Collector, was directed by the Board
of Supervisors of Fresno County,
California, by its Resolution No. 24-
188, to conduct a public auction of
tax-defaulted real property. The tax-
defaulted properties being offered for
sale are subject to the tax collector's
power of sale.
Fresno County's public auction or tax
sale will take place on the Internet and
will start at 8:00 A.M. Pacific Time on
Thursday, March 27th, 2025 at <https://fresnocounty.ca.gov/taxdefaultsale>.
The properties will be sold at the
Internet auction to the highest
bidder, for not less than the minimum
bid shown. At the time of registration,
bidders must submit a refundable
deposit of \$5,000.00 electronically at
<https://fresnocounty.ca.gov/taxdefaultsale>. The deposit will
be applied to the successful bidder's
purchase price. Electronic Fund
Transfer of cash in lawful money
of the United States will be the only
medium accepted for payment.
Fresno County does not provide
computer workstations that are
available to the public for submitting
bids. The State, the County, and their
employees acting in their official
capacity in preparing, conducting, and
executing the auction are not liable
for the failure of a device that is not
owned, operated, and managed by the
state or county, that prevents a person
from participating in the auction.
Properties (paid in full with
certified funds) by 5:00 P.M. Pacific
Time on Wednesday, March 26th,
2025, at the close of business, will not
be sold. The right of redemption will
sense at that time and the properties
not redeemed will be offered for sale
the following business day at the
public internet auction.
For any property sold, the right of
redemption will revive if full payment
(less the bidder's deposit held) is not
received by the Realization by the
close of business on Wednesday, April
2nd, 2025.
All properties sold at the auction are
offered and sold as is. The State, the
County, and their employees acting
in their official capacity in preparing,
conducting, and executing the auction
are not liable for any known or
unknown conditions of any property,
including, but not limited to, errors
in the Assessor's records pertaining to
improvement of the property.
If the properties are sold, parties
of interest, as defined in California
Revenue and Taxation Code Section
4675, have a right to file a claim with
the County for any excess proceeds
from the sale. Excess proceeds equal
the amount remaining after any tax,
assessment liens and costs of the sale
are deducted from the sale price. Notice
will be given to parties of interest,
pursuant to California Revenue and
Taxation Code section 4676, if excess
proceeds result from the sale.
Parcels remaining unsold may be
resold within a 90-day period and new
parties of interest shall be notified in
accordance with R & T Code Section
3692(e).
For information regarding the Internet
auction, potential bidders should
contact Realization by e-mail at
customerservice@realization.com
or by phone at (877) 361-7325. For
information regarding the properties,
potential bidders should contact
the Fresno County Tax Collection
Division at the Hall of Records, 2281
Tulare Street, Room 105, Fresno,
CA 93721 by mail at P.O. Box
1192, Fresno, California 93715 or
by phone at (559) 600-3482, or email at
correspondence@fresnocounty.ca.gov.
PARCEL NUMBERING SYSTEM
EXPLANATION
The assessor's parcel number (APN),
when used to describe property
in this list, refers to the assessor's
map book, the map page, the block
on the map (if applicable) and the
individual parcel on the map page or
in the block. The assessor's maps,
and further explanation of the parcel
numbering system, are available in the
County Assessor's Office in the Hall
of Records, 2281 Tulare Street, Room
201 Fresno, CA 93721.
The properties that are the subject of
this notice are situated in the Fresno
County, California, and are described
as follows:
ITEM # 5, APN: 128.121.24, MIN
BID: \$3,600.00, LAST ASSESSEE:
DOW RICHARD G & MAXINE S;
ITEM # 7, APN: 363.260.25, MIN
BID: \$2,300.00, LAST ASSESSEE:
HAMILTON W A. PINKERTON

Continued — Next Page

Skip Tracing for New Addresses for Party of Interest Notices

- On 02/25/25 three (3) additional letters were mailed from addresses found from Skip Tracing
 - Sandoval Gudelia G:
 - 1237 ¼ N Fairfax Ave West Hollywood CA 90046
 - Sandoval Juan R:
 - 289 N L Street Dinuba CA 93618
 - 1165 E Manning Reedley CA 93654

APN	ITEM NO	Date Mailed	PINAME	PIADDRESS1
360-180-30	206	2/25/2025	SANDOVAL GUDELIA G	1237 1/4 N FAIRFAX AVE
360-180-30	206	2/25/2025	SANDOVAL JUAN R	289 N L STREET
360-180-30	206	2/25/2025	SANDOVAL JUAN R	1165 E MANNING

PIADDRESS2	PI CITY	PI STAT	PI ZIP	GROUP	P/O ARTICLE NO.	Page #	RECEIVED	RETURNED
	WEST HOLLYWOOD	CA	90046	SKIP TRACING	7020 0640 0001 0261	7071 392		X
	DINUBA	CA	93618	SKIP TRACING	7020 0640 0001 0261	7088 392		
	REEDLEY	CA	93654	SKIP TRACING	7020 0640 0001 0261	7095 392	X	

Party of Interest Notices

Skip Tracing for New Addresses to Mail Out

UNITED STATES POSTAL SERVICE®		Firm Mailing Book For Accountable Mail													
Name and Address of Sender	Check type of mail or service <input type="checkbox"/> Adult Signature Required <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery (COD) <input type="checkbox"/> Insured Mail <input type="checkbox"/> Priority Mail <input type="checkbox"/> Priority Mail Express <input type="checkbox"/> Registered Mail <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation <input type="checkbox"/> Signature Confirmation Restricted Delivery	Affix Stamp Here (for additional copies of this receipt). Postmark with Date of Receipt.													
USPS Tracking/Article Number	Address (Name, Street, City, State, & ZIP Code™)	Postage	(Extra Service) Fee	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	RD Fee	RR Fee	SC Fee	SCRD Fee	SH Fee	
1. 7020 0640 0001 0261 7057	190 HUERTA YAJAIRA 4748 AVE 229 TULARE CA 93274														
2. 7020 0640 0001 0261 7064	190 HUERTA YAJAIRA 47721 THUNDERHILL ROAD SQUAW VALLEY CA 93675														
3. 7020 0640 0001 0261 7071	206 SANDOVAL GUELIA G 1237 1/4 N FAIRFAX AVE WEST HOLLYWOOD CA 90046														
4. 7020 0640 0001 0261 7088	206 SANDOVAL JUAN R 289 N L STREET DINUBA CA 93618														
5. 7020 0640 0001 0261 7095	206 SANDOVAL JUAN R 1165 E MANNING REEDLEY CA 93654														
6. 7020 0640 0001 0261 7101	206 ALTA IRRIGATION DISTRICT 289 N L STREET DINUBA CA 93618														
7. 0261 7101															
8.															
Total Number of Pieces Listed by Sender 5	Total Number of Pieces Received at Post Office 5	Postmaster, Per (Name of receiving employee) <i>[Signature]</i>													
PS Form 3877, January 2017 (Page 1 of 2) PSN 7530-02-000-9098		Complete in Ink													
Privacy Notice: For more information on USPS privacy policies, visit usps.com/privacypolicy .															

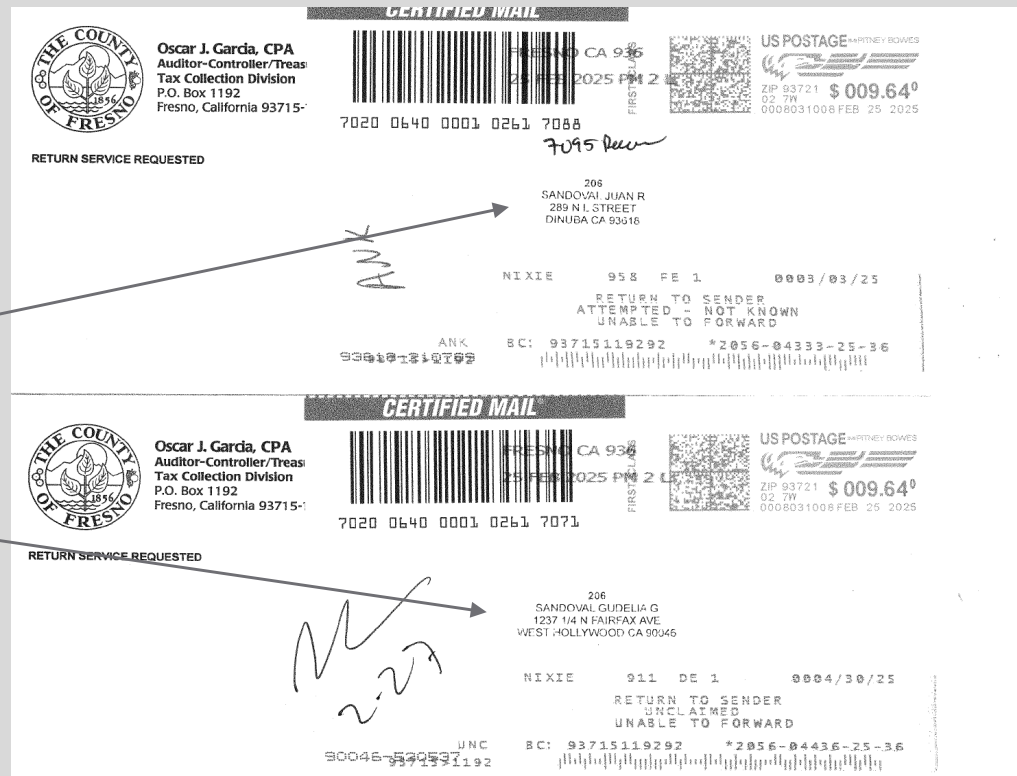
392

Party of Interest Notices

Skip Tracing for New Addresses to Mail Out

APN	ITEM NO	Date Mailed	PINAME	PIADDRESS1	PIADDRESS2	PI CITY	PI STAT	PI ZIP	GROUP	P/O ARTICLE NO.	Page #	RECEIVED	RETURNED
360-180-30	206	2/25/2025	SANDOVAL GUDELIA G	1237 1/4 N FAIRFAX AVE		WEST HOLLYWOOD	CA	90046	SKIP TRACING	7020 0640 0001 0261	7071 392		X
360-180-30	206	2/25/2025	SANDOVAL JUAN R	289 N L STREET		DINUBA	CA	93618	SKIP TRACING	7020 0640 0001 0261	7088 392		
360-180-30	206	2/25/2025	SANDOVAL JUAN R	1165 E MANNING		REEDLEY	CA	93654	SKIP TRACING	7020 0640 0001 0261	7095 392	X	

- Out of the 3 letters mailed from Skipped Tracing, 2 letters returned.
- Sandoval Juan R:**
 - 289 N L Street
Dinuba CA 93618
- Sandoval Gudelia G:**
 - 1237 ¼ N Fairfax Ave
West Hollywood CA 90046





Party of Interest Notices

Skip Tracing for New Addresses to Mail Out

APN	ITEM NO	Date Mailed	PI NAME	PI ADDRESS1	PI ADDRESS2	PI CITY	PI STAT	PI ZIP	GROUP	P/O ARTICLE NO.	Page #	RECEIVED	RETURNED
360-180-30	206	2/25/2025	SANDOVAL GUDIELA G	1237 1/4 N FAIRFAX AVE		WEST HOLLYWOOD	CA	90046	SKIP TRACING	7020 0640 0001 0261	7071	392	X
360-180-30	206	2/25/2025	SANDOVAL JUAN R	289 N L STREET		DINUBA	CA	93618	SKIP TRACING	7020 0640 0001 0261	7088	392	
360-180-30	206	2/25/2025	SANDOVAL JUAN R	1165 E MANNING		REEDLEY	CA	93654	SKIP TRACING	7020 0640 0001 0261	7095	392	X

- From the 3 skipped trace letters sent 1 green card, **signed by Edgar**, and return to Fresno County Tax Collector office from the address **1165 E. Manning.**

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p><input checked="" type="checkbox"/> Complete items 1, 2, and 3.</p> <p><input checked="" type="checkbox"/> Print your name and address on the reverse so that we can return the card to you.</p> <p><input checked="" type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/>  <input type="checkbox"/> Agent <input type="checkbox"/> Addre</p>	
<p>1. Article Addressed to:</p> <p style="text-align: center;">206 SANDOVAL JUAN R 1165 E MANNING REEDLEY CA 93654</p>		<p>B. Received by (Printed Name)  Edgar</p> <p>C. Date of Del</p>	
<p>2. Article Number (Transfer from service label) 7020 0640 0001 0261 7095</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail</p> <p><input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</p>		<p><input type="checkbox"/> Priority Mail Express</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	

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

Domestic Return Rec

Satisfying Statutory Requirements

Annual Tax Bills and Delinquent Notices

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

Notice of Power to Sell Tax Defaulted Property

- Recorded on July 15, 2024
Document Number 2024-0062291

Notices of Tax Sale

- Mailed to Parties of Interest on January 13, 2025
- Under Revenue and Taxation Code sec. 3701, these notices must be sent “not less than 45 days nor more than 120 days before the proposed sale.”
- **Published in the Business Journal** on February 5, February 12, and February 19, 2025

Personal Contact Visit

- N/A – No valid homeowner’s exemption and mailing address for last tax bill was not the same as the situs. The Subject Parcel is open land.

Tax Deed to Purchaser

- Recorded on April 29, 2025

Four (4) Findings Necessary to Rescind the Sale

1. Property should not have been sold.
2. Property was not transferred or conveyed by the Purchaser to a “bona fide purchaser for value” since the deed to the Purchaser was recorded on April 29, 2025.
3. Property has not become subject to a “bona fide encumbrance for value” since the deed to the Purchaser as recorded on April 29, 2025.
4. The Purchaser received notice of the hearing as required by Revenue and Taxation Code Section 3731, Subdivision (b)(2).

Recommendation

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