



County of Fresno

Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector

Notice of Hearing: Rescission of March 2025 Tax Sale of APN 360-180-30-02 (Revenue and Taxation Code § 3731)

The purpose of this letter is to give you notice that on **July 8, 2025**, at **9:30 a.m.**, or as soon after that time as practicable, at the **Hall of Records, 2281 Tulare Street, Third Floor, in Fresno, California 93721**, the Board of Supervisors for the County of Fresno will hold a hearing on the rescission of the sale of the parcel described below, in the County of Fresno's March 2025 sale of tax-defaulted properties.

The affected property ("Property") is identified by Assessor's Parcel Number ("APN") 360-180-30-02 and is more particularly described as stated in the Tax Deed to Purchaser of Tax Defaulted Property (document number 2025-0041390), a copy of which is enclosed with this letter.

The hearing is under Revenue and Taxation Code sections 3731, subdivision (b), and 3725, subdivision (a)(1), as a result of the petition submitted to the board titled "Property Located at APN A360-180-30-02" ("Petition") filed by Sandoval Juan R on May 6, 2025, "requesting the rescission of the tax sale conducted by Fresno County on March 27, 2025," a copy of which is enclosed with this notice.

If the Board rescinds the County's sale of the Property, the reasons are as stated in the Petition, and as may be further stated by the Board based on the evidence and argument presented at the hearing.

If you have any written materials (documentary evidence, written legal arguments, presentation slides, etc.) that you wish to present to the Board of Supervisors at the hearing of this matter, please submit all of those materials **not less than three weeks before the hearing** in person, electronically, or by mail to:

Fresno County Tax Collector
Attention: Siphanarene Lonh
P.O. Box 1192
Fresno, California 93715-1192
SLonh@FresnoCountyCA.gov

If the Board of Supervisors determines to rescind the sale of the Property, Jose Michel, who purchased the Property at the Tax Sale, or his successor in interest, if applicable, will receive a refund for the purchase amount of the Property plus interest at the County pool apportioned rate as specified in Revenue and Taxation Code section 5151 from the date of purchase.

Respectfully,

Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector

TAX COLLECTION DIVISION

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

Proof of Service by Certified Mail

1. I am over 18 years of age and not a party to this proceeding. I am a resident of or employed in the county where the mailing took place.
2. My business address is Office of the Fresno County Auditor-Controller/Treasurer-Tax Collector, 2281 Tulare Street, Fresno, California 93721.
3. On (date): 05/13/25 I mailed from Fresno, California, the following document:

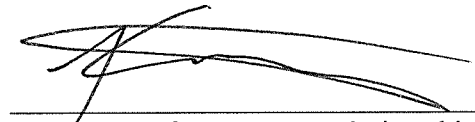
Notice of Hearing: Rescission of March 2025 Tax Sale of APN 360-180-30-02 (Revenue and Taxation Code § 3731).

4. I served the document by enclosing it in an envelope and depositing the sealed envelope with the United States Postal Service with postage fully prepaid and certified with return receipt requested.
5. The envelope was addressed and mailed as follows:
 - a. Juan R. Sandoval
20231 Clayton Avenue
Reedley CA 93654
 - b. Clarissa Michel
1165 E Manning Ave
Reedley, CA 93654
 - c. Jose Michel
1165 E Manning Ave
Reedley, CA 93654

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: 05/13/25

KONG VANG
(Type or print name of person completing this form)


(Signature of person completing this form)

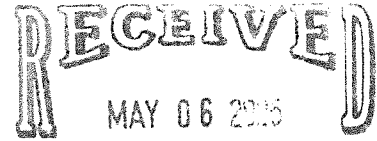
Submitted to:

Fresno County Board of Supervisors

Clerk of the Board

2281 Tulare Street, Room 301

Fresno, CA 93721



CLERK. BOARD OF SUPERVISORS

Juan R. Sandoval

20231 Clayton Avenue

Reedley CA 93654

559 288 7769

Juanrsg123@gmail.com

May 6, 2025

Re: Property Located at APN A360-180-30-02

Tax Sale Date: March 27, 2025

Dear Honorable Members of the Board:

I respectfully submit this petition pursuant to Revenue and Taxation Code §3731, requesting the rescission of the tax sale conducted by Fresno County on March 27, 2025, involving the property located at APN A360-180-30-02, formerly held in my name.

Background and Basis for Petition:

1. I am the former owner of the above-referenced property, having acquired it on or about 2010
2. On or about March 27, 2025, the property was sold at public auction due to unpaid property taxes.
3. I did not receive notice of the proposed tax sale as required by California Revenue and Taxation Code §§ 3361 and 3701, which mandate certified mail with return receipt requested to be sent to the last known mailing address of the assessee at least 45 days prior to sale.

4. Upon learning of the sale, I contacted the Fresno County Tax Collector's office and was informed that notification was based solely on the annual property tax bill and no certified notice was sent regarding the auction itself.

5. I had no knowledge that my 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.

6. I believe this tax sale is legally defective due to insufficient notice, and thus rescission is both justified and necessary to correct this error.

Relief Requested:

Pursuant to Revenue and Taxation Code §3731, I respectfully request the Board of Supervisors to:

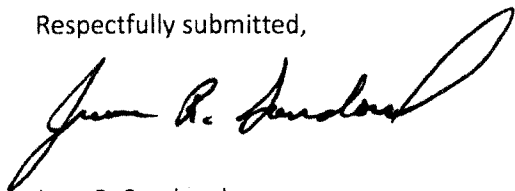
- Rescind the tax sale conducted on March 27, 2025;
- Restore my ownership interest in the above-referenced property;
- Cancel any recorded deed issued in connection with the sale;
- Provide any further relief deemed just and proper under the circumstances.

I have enclosed supporting documents, including proof of ownership, lack of notice, and my recent communications with the County.

I request a hearing before the Board of Supervisors to present my case and provide additional details.

Thank you for your time and consideration.

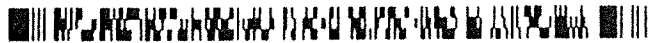
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Juan R. Sandoval", written in a cursive style.

Juan R. Sandoval

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Recording requested by:
Fresno County Tax Collector

When recorded mail to:
Clarissa Michel
1165 E Manning Ave
Reedley, CA 93654



2025-0041390

FRESNO County Recorder
Paul Dictos, CPA

Tuesday, Apr 29, 2025 10:37:13 AM

Titles: 1

Pages: 2

Fees:	\$14.00
CA SB2 Fee:	\$0.00
Taxes:	\$113.30
Total:	\$127.30
FRESNO COUNTY TAX COLLECTOR	

Doc. Trans. Tax computed on full value of property conveyed 113.30.
Located in An Unincorporated Area.

Signature of Declarant

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for **FISCAL YEAR 2018-2019**
and for nonpayment were duly declared to be in default. **DEFAULT # 18-02480**

This deed, between the Fresno County Tax Collector (SELLER) and Clarissa Michel; An Unmarried Woman; 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 27-28, 2025 pursuant to a statutory power of sale in accordance with the provisions of Division I, Part 6, Chapter 7 of the California Revenue and Taxation Code, for the sum of

102,800

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 **MICHEL JOSE & MARISOL, SANDOVAL JUAN R & GUEDELIA G.**, described as follows:

360-180-30-02

See Attachment A

Executed on

04/29/2025

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 04/29/2025, before me, Siphonarene Lonh, 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



Attachment A

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.