

**A Resolution of the Board of Supervisors for the County of Fresno  
Rescinding the Sale of Tax-Defaulted Property**

WHEREAS, property identified by Assessor's Parcel Number (APN) 465-107-01, located at Par In Blk 92 Fairmont, and more particularly described as stated in exhibit A to this resolution ("Property") was declared to be defaulted for the nonpayment of delinquent property taxes for the Fiscal Year 2007-2008 under Default Number 07-10990, and

WHEREAS, as a result of that default, the Property was sold by public auction on March 4 through 7, 2016, under Division 1, Part 6, Chapter 7 of the Revenue and Taxation Code ("Tax Sale"), for the sum of \$4,400, to Imran Sharief MD Defined Benefit Pension Plan and Trust ("Purchaser"); and

WHEREAS, as a result of the Tax Sale, the Auditor-Controller/Treasurer-Tax Collector ("Tax Collector") on April 26, 2016, executed a "Tax Deed to Purchaser of Tax-Defaulted Property" to convey the Property to the Purchaser ("Tax Deed"), which Tax Deed was recorded in the Office of the Recorder on the same day, as document number 2016-0051004, as provided in sections 3708 and 3708.1 of the Revenue and Taxation Code; and

WHEREAS, after the Tax Sale, the office of local bankruptcy trustee James Salven informed the Tax Collector that the Property was included in a bankruptcy estate at the time of the sale and therefore should not have been sold; and

WHEREAS, the Purchaser has not consented to rescind the sale of the Property at the Tax Sale; and

WHEREAS, on October 31, 2017, the Board held a hearing as required by section 3731, subdivision (b), of the Revenue and Taxation Code, at which all interested persons had an opportunity to appear and be heard by the Board on the matter;

WHEREAS, the Purchaser received a notice contained: (a) the date, time, and place of the hearing; (b) a description of the Property; (c) the reason for rescinding the sale of the Property; and (d) a statement that a refund will be issued to the Purchaser 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 of the Property ("Notice"); and

WHEREAS, not less than 45 days prior to the date of the hearing, the Tax Collector sent the Notice to the Purchaser by certified mail with return receipt requested, to the last known mailing address of the Purchaser; and

WHEREAS, the Property has not been transferred or conveyed by the Purchaser to a bona fide purchaser for value; and

WHEREAS, the Property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the Tax Deed; and

WHEREAS, the Property should not have been sold;

**NOW, THEREFORE, THE BOARD HEREBY RESOLVES, FINDS, AND ORDERS AS FOLLOWS:**

1. All of the recitals above are true and correct.
2. The Board finds that (a) the Property should not have been sold, (b) the Purchaser received the Notice as required by law, (c) the Property has not been transferred or conveyed by the Purchaser to a bona fide purchaser for value, and (d) the Property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the Tax Deed.
3. The Board orders that the sale of the Property at the Tax Sale is rescinded.
4. The Tax Collector is authorized and directed to execute and record a rescission of the sale of the Property at the Tax Sale, as provided by section 3731, subdivision (d), of the Revenue and Taxation Code.
5. The Tax Collector is authorized and directed to pay to the Purchaser a refund for the purchase price of the Property at the Tax Sale plus interest at the County pool apportioned rate as specified in Revenue and Taxation Code section 5151 from the date of the purchase after rescission of the Tax Deed is recorded.
6. The Tax Collector is authorized and directed to deliver by mail to the Purchaser and to the office of James Salven a copy of this fully executed resolution and a copy of the fully executed, recorded rescission.
7. This resolution is effective immediately upon its adoption.

THE FOREGOING, was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 31<sup>st</sup> day of October, 2017, to wit:

AYES: Supervisor Borgeas, Magsig, Mendes, Pacheco, Quintero

NOES: None

ABSENT: None

ABSTAINED: None



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Brian Pacheco, Chairman of the  
Board of Supervisors of the County of Fresno

**ATTEST:**

BERNICE E. SEIDEL  
Clerk to the Board of Supervisors  
County of Fresno, State of California

By: Susan Bishop  
Deputy

## **Exhibit A**

To A Resolution of the Board of Supervisors for the County of Fresno  
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### **Property Description**

APN 465-107-01

MORE PARTICULARLY DESCRIBED AS THAT PORTION OF BLOCK 92 OF FAIRMONT, AS PER MAP RECORDED APRIL 11, 1911 IN BOOK 6 OF RECORD OF SURVEYS AT PAGE 29, FRESNO COUNTY RECORDS, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF SAID BLOCK; THENCE (1), ALONG THE WEST LINE OF SAID BLOCK, NORTH 0 DEGREES 32'00" WEST, 99.85 FEET; THENCE (2) SOUTH 70 DEGREES 09'34" EAST, 70.92 FEET; THENCE (3), SOUTH 68 DEGREES 55'25" EAST, 205.33 FEET TO THE SOUTH LINE OF SAID BLOCK; THENCE (4), ALONG SAID SOUTH LINE, SOUTH 89 DEGREES 34'04" WEST, 257.38 FEET TO THE POINT OF BEGINNING. CONTAINING 13,007 SQUARE FEET, MORE OR LESS. TOGETHER WITH THAT PORTION OF THE UNDERLYING FEE OF DUNN AVENUE WHICH IS APPURTENANT TO SAID BLOCK LYING WESTERLY OF THE SOUTHEASTERLY PROLONGATION OF COURSE (3), HEREINABOVE DESCRIBED. ALSO TOGETHER WITH THAT PORTION OF THE UNDERLYING FEE OF PLUMAS STREET WHICH IF APPURTENANT TO SAID BLOCK LYING SOUTHERLY OF THE NORTHWESTERLY PROLONGATION OF COURSE (2), HEREINABOVE DESCRIBED. THERE SHALL BE NO ABUTTER'S RIGHTS OF ACCESS APPURTENANT TO THE ABOVE DESCRIBED REAL PROPERTY IN AND TO THE ADJACENT STATE FREEWAY. IN THE CITY OF FRESNO.