

1 **A Resolution of the Board of Supervisors for the County of Fresno**

2 **Rescinding the Sale of Tax-Defaulted Property**

3 WHEREAS, property identified by Assessor's Parcel Number (APN) 487-150-26S,
4 located at 2696 South Maple Avenue in Fresno, and more particularly described as stated in
5 Exhibit A to this resolution ("Property") was declared to be defaulted for the nonpayment of
6 delinquent property taxes for the Fiscal Year 2005-06 under Default Number 05-08589, and

7 WHEREAS, as a result of that default, the Property was sold by public auction on March
8 7 through 10, 2014, under Division 1, Part 6, Chapter 7 of the Revenue and Taxation Code
9 ("Tax Sale"), for the sum of \$460,000, to JHS, JCH, & DBH Family Limited Partnerships
10 ("Purchaser"); and

11 WHEREAS, as a result of the Tax Sale, the Auditor-Controller/Treasurer-Tax Collector
12 ("Tax Collector") on May 5, 2014, executed a "Tax Deed to Purchaser of Tax-Defaulted Property"
13 to convey the Property to the Purchaser ("Tax Deed"), which Tax Deed was recorded in the
14 Office of the Recorder on the same day, as document number 2014-0050157, as provided in
15 sections 3708 and 3708.1 of the Revenue and Taxation Code; and

16 WHEREAS, although the Property is contaminated by hazardous materials, and the
17 "Terms of Sale" document for the Tax Sale stated that such contamination would be noted on
18 the Property's "Asset Page" on the auction website for the Tax Sale, due to clerical error the
19 Property was not so identified; and

20 WHEREAS, in the interest of fairness to all prospective bidders, including Purchaser, the
21 Property should not have been sold at the March 2014 tax sale; and

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

24 WHEREAS, on May 1, 2018, the Board started a hearing, which the Board continued to
25 and completed on July 10, 2018, as required by section 3731, subdivision (b), of the Revenue
26 and Taxation Code, at which all interested persons had an opportunity to appear and be heard
27 by the Board on the matter;

1 WHEREAS, the Purchaser received a notice contained: (a) the date, time, and place of
2 the hearing; (b) a description of the Property; (c) the reason for rescinding the sale of the
3 Property; and (d) a statement that a refund will be issued to the Purchaser for the purchase
4 amount of the property plus interest at the County pool apportioned rate as specified in
5 Revenue and Taxation Code section 5151 from the date of purchase of the Property ("Notice");
6 and

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

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

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

14 WHEREAS, the Property should not have been sold;

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

- 17 1. All of the recitals above are true and correct.
- 18 2. The Board finds that (a) the Property should not have been sold, (b) the Purchaser
19 received the Notice as required by law, (c) the Property has not been transferred or
20 conveyed by the Purchaser to a bona fide purchaser for value, and (d) the Property has
21 not become subject to a bona fide encumbrance for value subsequent to the recordation
22 of the Tax Deed.
- 23 3. The Board orders that the sale of the Property at the Tax Sale is rescinded.
- 24 4. The Tax Collector is authorized and directed to execute and record a rescission of the
25 sale of the Property at the Tax Sale, as provided by section 3731, subdivision (d), of the
26 Revenue and Taxation Code.
- 27 5. The Tax Collector is authorized and directed to pay to the Purchaser a refund for the
28 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 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 10th day of July, 2018, to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Sal Quintero, Chairperson of the Board of
Supervisors of the County of Fresno

ATTEST:

Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

By: _____

Deputy

Exhibit A

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

Property Description

APN 487-150-26S

MORE PARTICULARLY DESCRIBED AS THAT PORTION OF THE NORTHWEST QUARTER OF SECTION 24, TOWNSHIP 14 SOUTH, RANGE 20 EAST, MOUNT DIABLO BASE AND MERIDIAN ACCORDING TO THE OFFICIAL PLAT THEREOF, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING, AT A POINT 1348.80 FEET SOUTH AND 40.00 FEET WEST OF THE NORTH QUARTER CORNER OF SAID SECTION 24; THENCE ALONG THE NORTHERLY LINE OF THAT CERTAIN 8.60 ACRE PARCEL OF LAND DESCRIBED IN THE DEED TO DIVERSIFIED TRANSPORTATION SYSTEMS, INC., RECORDED NOVEMBER 15, 1968, IN BOOK 5636, PAGE 198 OF OFFICIAL RECORDS, AS DOCUMENT NO. 81522, SOUTH 89 DEG 54'00" WEST A DISTANCE OF 83.89 FEET TO AN ANGLE POINT THEREIN; THENCE SOUTH 78 DEG 06'46" WEST THEREON A DISTANCE OF 100.00 FEET TO AN ANGLE POINT THEREIN; THENCE SOUTH 89 DEG 46'00" WEST THEREON A DISTANCE OF 1116.49 FEET TO AN EASTERLY LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED AS PARCEL 2 IN THE DEED TO THE ATCHISON, TOPEKA AND SANTA FE RAILWAY COMPANY RECORDED AUGUST 11, 1371, IN BOOK 5924, PAGE 993 OF OFFICIAL RECORDS, AS DOCUMENT NO. 64248; THENCE ALONG LAST SAID EASTERLY LINE, NORTH 00 DEG 10'00" WEST A DISTANCE OF 205.96 FEET TO THE BEGINNING OF A TANGENT CURVE THEREIN CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 388.02 FEET AND AN INTERIOR ANGLE OF 64 DEG 57'00"; THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 439.86 FEET TO TANGENCY WITH A SOUTHEASTERLY LINE OF SAID SANTA FE PARCEL; THENCE NORTH 64 DEG 47'00" EAST THEREON A DISTANCE OF 79.52 FEET TO THE BEGINNING OF A TANGENT CURVE THEREIN CONCAVE SOUTHERLY HAVING A RADIUS OF 388.02 FEET AND AN INTERIOR ANGLE OF 24 DEG 59'00"; THENCE EASTERLY, ALONG SAID CURVE AN ARC DISTANCE OF 169.19 FEET TO A TANGENCY WITH A SOUTHERLY LINE OF SAID PARCEL; THENCE NORTH 89 DEG 46'00" EAST, ALONG A LINE THAT IS PARALLEL WITH AND DISTANT SOUTHERLY 741.90 FEET MEASURED AT RIGHT ANGLES FROM THE NORTHERLY LINE OF SAID NORTHWEST QUARTER OF SECTION 24 A DISTANCE OF 262.69 FEET, THENCE SOUTH 00 DEG 10'00" EAST, PARALLEL WITH AND 616.00 FEET WEST OF THE EAST LINE OF SAID NORTHWEST QUARTER OF SECTION 24, A DISTANCE OF 552.11 FEET; THENCE NORTH 89 DEG 46'00" EAST A DISTANCE OF 386.45 FEET; THENCE NORTH 78 DEG 06'46" EAST A DISTANCE OF 100.00 FEET; THENCE NORTH 89 DEG 46'00" EAST A DISTANCE OF 91.63 FEET TO A POINT 40.00 FEET WEST OF THE EAST LINE OF SAID NORTHWEST QUARTER OF SECTION 24; THENCE SOUTH 00 DEG 10'00" EAST, PARALLEL WITH AND 40.00 FEET WEST OF SAID EAST LINE OF THE NORTHWEST QUARTER OF SECTION 24, A DISTANCE OF 75.00 FEET TO THE POINT OF BEGINNING. EXCEPTING THEREFROM MINERAL RIGHTS OF RECORD.