

Before the Board of Supervisors
of the County of Fresno
State of California

In The Matter the Petition of Tina A. Lopez to Rescind the March 2025 Sale of Tax-Defaulted Property Located At 3718 East Washington Avenue, Fresno, California 93702, Assessor's Parcel Number 460-123-02

Resolution Granting the Petition

Whereas, property identified by Assessor's Parcel Number (APN) 460-123-02, located at 3718 East Washington Avenue, Fresno, California, 93702, 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 2018-2023 under Default Number 18-04826 and

Whereas, because of that default, the Property was sold by public auction on June 13, 2025, under Division 1, Part 6, Chapter 7 of the Revenue and Taxation Code ("**Tax Sale**"), for the sum of \$136,950.70 to Gurbir S. Sapraj and Sunjit Sapraj ("**Purchaser**"); and

Whereas, as a result of the Tax Sale, the Auditor-Controller/Treasurer-Tax Collector ("**Tax Collector**") on June 30, 2025, 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 2025-0061931, as provided in sections 3708 and 3708.1 of the Revenue and Taxation Code; and

Whereas, after the Tax Sale, on June 25, 2025, attorney Trevor D. Martin, on behalf of Tina A. Lopez, filed a petition to rescind the Tax Sale of the Property ("**Petition**"); and

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

1 **Whereas**, on September 9, 2025, the Board held a hearing as required by
2 section 3731, subdivision (b), of the Revenue and Taxation Code, at which all interested
3 persons had an opportunity to appear and be heard by the Board on the matter; and

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

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

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

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

17 **Whereas**, the Property should not have been sold;

18 **Now, therefore, the Board hereby finds, resolves, and orders as follows:**

19 **1.** All the recitals above are true and correct.

20 **2.** The Board finds that (a) the Property should not have been sold, (b) the
21 Purchaser received the Notice as required by law, (c) the Property has not been
22 transferred or conveyed by the Purchaser to a bona fide purchaser for value, and (d) the
23 Property has not become subject to a bona fide encumbrance for value subsequent to
24 the recordation of the Tax Deed.

25 **3.** The Board grants the Petition and orders that the sale of the Property at the
26 Tax Sale is rescinded.

1 **4.** The Tax Collector is authorized and directed to execute and record a
2 rescission of the sale of the Property at the Tax Sale, as provided by section 3731,
3 subdivision (d), of the Revenue and Taxation Code.

4 **5.** The Tax Collector is authorized and directed to pay to the Purchaser a refund
5 for the purchase price of the Property at the Tax Sale plus interest at the County pool
6 apportioned rate as specified in Revenue and Taxation Code section 5151 from the
7 date of the purchase after rescission of the Tax Deed is recorded.

8 **6.** The Tax Collector is authorized and directed to deliver by mail to the
9 Purchaser a copy of this fully executed resolution and a copy of the fully executed,
10 recorded rescission.

11 **7.** This resolution is effective immediately upon its adoption.

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1 The foregoing resolution was passed and adopted by the following vote of the
2 Board of Supervisors of the County of Fresno on September 9, 2025, to wit:

3 **Ayes:**

4 **Noes:**

5 **Absent:**

6 **Abstained:**

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9 Ernest Buddy Mendes, Chairman of the Board
of Supervisors of the County of Fresno

10 **Attest:**

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

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14 By: _____
Deputy