

# HEARING ON PETITION TO RESCIND JUNE 2025 TAX SALE OF ITEM NO. 251

**SUBJECT PROPERTY:**

PARCEL #460-123-02

**LOCATED ON:**

**3718 EAST WASHINGTON, FRESNO**

**PART OF SUPERVISORY DISTRICT NO. 3**

**HEARING DATE:**

SEPTEMBER 09, 2025

# PARTIES OF INTEREST

## **PREVIOUS ASSESSEE (WHEN PARCEL WAS SOLD AT PUBLIC AUCTION):**

MARTIN C LOPEZ (DECEASED)

## **PETITIONERS:**

TREVOR D. MARTIN, LEGAL REPRESENTATIVE OF TINA A. LOPEZ,  
DAUGHTER OF PREVIOUS ASSESSEE MARTIN C. LOPEZ:

## **PURCHASERS:**

GURBIR S SAPRAJ AND SUNJIT SAPRAJ

## **TAX COLLECTOR WILL PRESENT:**

THAT ALL STATUTORY PROCESSES WERE FOLLOWED, AND THAT ADDITIONAL TIME WAS  
GIVEN TO ASSIST REPRESENTATIVE TO SETTLE THE SALE OF THE PROPERTY.

# SUBJECT PROPERTY IMAGE FROM PARCEL QUEST





# CONTEXT

- California revenue and taxation code section 3706.1
  - Allows the tax collector to “postpone tax sale or any portion” if certain conditions are met
    - One of the conditions, if postponed between 8 to 90 days after the original sale date, the tax collector must give notice to parties of interest the same way as the original sale date.

# CONTEXT (CONTINUED)

Case Number: 460-123-02 (251)

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**Auction Status**  
**Postponed per RTC 3706.1**

**Name On Title**  
**Kong**

<b>Sale Type:</b>	
<b>Account Number:</b>	460-123-02
<b>Adjudged Value:</b>	\$0.00
<b>Est. Min. Bid:</b>	\$13,000.00
<b>Item Number:</b>	251
<b>Cause Number:</b>	460-123-02
<b>Court Number:</b>	
<b>Sale Notes:</b>	
<b>Property Address:</b>	3718 E WASHINGTON FRESNO
<b>Legal Description:</b>	APN 460-123-02 MORE PARTICULARLY DESCRIBED AS LOTS 32 AND 33, INCLUSIVE, IN BLOCK 11 OF FRESNO HEIGHTS NO. 2, IN THE CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP RECORDED IN BOOK 3, PAGE 55 OF RECORD OF SURVEYS, FESNO COUNTY RECORDS IN THE CITY OF FRESNO.

After considering the submitted documentation, the tax collector approved the postponement of the sale of the subject property, to allow for the private parties to finalize the sale.

- This parcel was pulled from the scheduled March 27, 2025 tax sale
- The tax sale of the subject property was postponed for 78 days
- Subject property went to tax sale on **June 13, 2025** tax sale, and was sold

# SUBJECT PARCEL HISTORY

- The Subject Parcel was Subject to the Tax Collector's Power to Sell two times before it was sold at June 2025 Tax Sale.
  - July 16, 2018 – Doc# 2018-0083876
    - Redeemed on 02-18-2019
    - Redeemed by Ms. Tina A Lopez (Petitioner)
  - July 15, 2024 – Doc# 2024-0062124
    - No Redemption
    - Scheduled for March 2025 Tax Sale, but postponement of tax sale was granted

# THE POSTPONEMENT REQUEST

- On January 30, 2025, Unlatch, a real estate and probate services company, acting on behalf of the heir, requested a postponement of the subject parcel stating that a court hearing was scheduled for May 6, 2025 to complete the probate process.
  - Quotes from the request:
    - 1<sup>st</sup> quote: "We are currently working with the heirs to the property and have a purchase agreement to buy the property once the probate process is complete."
    - 2<sup>nd</sup> quote: their attorney "have given [them] a court date of May 6, 2025 to finalize the title and proceed with the sale of the property. This date is well after the auction. Please let me know if we can have the auction postponed until after the May 6, 2025 court date."
- ON February 10, the Tax Collector granted the postponement after reviewing the relevant facts and circumstances of the request. This would allow petitioner time to settle the sale of the property.
- On February 11, Unlatch's representative confirmed their understanding. Stating that the intention was to complete a sale of the property before the postponed tax sale. Tax collector, per request, provided June 6, 2025 as the potential tax sale date.
- The postponed tax sale was held on June 13, 2025, a week after the initial date provided. This granted more time for the petitioner to conclude the sale of the property.



# CLAIMS MADE IN PETITION

The petitioner believes the sale process contained irregularities and timing issues that must be addressed:

- Petitioner says the Fresno County Superior Court delayed processing the submitted probate documents. The Order was received on May 5, 2025, but was not signed by the court until June 6, 2025.
- Petitioner claims that “Because County was aware that the property was in escrow and the email stated that notices would be sent, the purchasers believed in good faith that they would be provided, at a minimum, a courtesy notice or email regarding the sale.”
- The Petitioner, Ms. Lopez, stated that she did not see the personal contact notification affixed to the residence.
- Petitioner complains that the County did not provide a receipt for the certified mailing of the tax sale notification.



IN THE FOLLOWING SLIDES THE TAX  
COLLECTOR'S OFFICE WILL ADDRESS THE  
PETITIONER CLAIMS

### Alleged Irregularity #1

The Fresno County Superior Court delayed processing the submitted probate documents. The Order was received on May 5, 2025, but was not signed by the court until June 6, 2025.

# REPLY TO ALLEGED IRREGULARITY #1

## **Revenue and Taxation Code Section 4807 states that:**

- “No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court [...] to prevent or enjoin the collection of property taxes sought to be collected.”



## REPLY TO ALLEGED IRREGULARITY #1 (CONTINUED)

- The Tax Collector could have denied the request to postpone the sale of the subject parcel, as the probate proceeding could not stop the sale proceeding.
  - But instead, the Tax Collector utilized the California Revenue and Taxation Code section 3706.1, which grants the Tax Collector ability to postpone the sale up to 90 days. **That was not due to the probate process, but because the petitioner represented that the sale of the property would be completed within that time, and the taxes paid from sales proceeds.**
  - With the approval, the Tax Collector recommended “that [the requestor] work expeditiously to ensure that the property is redeemed during the postponement period, either by payment of the then-current redemption amount by some person, or by sale and payment from the proceeds out of escrow.”
  - The requestor, Unlatch’ s representative, when given the June 6th postponement date, at the time, responded with “**that should be plenty of time to complete the sale.**”

# REPLY TO ALLEGED IRREGULARITY #1 (CONTINUED)

Actions that could have been taken by the requestor and Petitioner:

- The requestor was aware of the tentative tax sale postponement date of June 6, **but did not contact the Tax Collector's office to follow up or confirm, and apparently did not monitor the tax sale website.**
- If there was a delay in finalizing the sale due to delays in the probate process, the same method used to request the previous postponement could have been employed again. **But they did not request another postponement.**
- The Tax Collector's office would have reviewed the circumstances once more and taken any new information into consideration, using the same process as with the first postponement request.

## Alleged Irregularity #2

“Because County was aware that the property was in escrow and the email stated that notices would be sent, the purchasers believed in good faith that they would be provided, at a minimum, a courtesy notice or email regarding the sale.”

and

## Alleged Irregularity #4

The County did not provide a receipt for the certified mailing of the tax sale notification.





## REPLY TO ALLEGED IRREGULARITIES #2 & #4

- The June 13, 2025 re-offer tax sale took place 78 days after the original scheduled tax sale date. In accordance with California Revenue and Taxation Code Section 3706.1, all required notices were sent again to all parties of interest.
  - Notices of Power to Sell were mailed again on April 28, 2025.
  - Personal contact was attempted again on May 28, 2025. Notice was posted on the property.
- Revenue and Taxation Code Section 3701 (b) states: "The tax collector shall make a reasonable effort to obtain the last name and last known mailing address of parties of interest."
  - At the time the notices were sent, the Petitioner and Unlatch's representative were not parties of interest because neither of them had a record interest in the property.

# REPLY TO ALLEGED IRREGULARITIES #2 & #4 (CONTINUED)

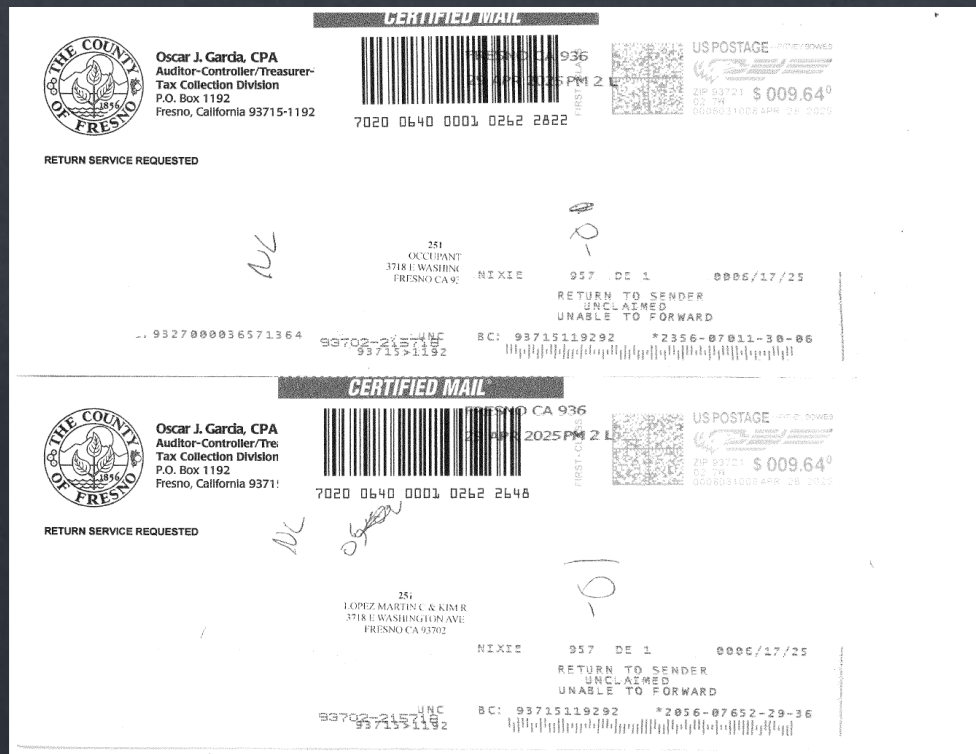
- Notices of Power to Sell
  - For the initial March 2025 Tax Sale:
    - Notice to Parties of Interest was sent on January 13, 2025.
      - Notices were sent to both the assessee and the occupant of the property.
      - Both letters—addressed to Martin C. Lopez and to “Occupant”—have been confirmed received with signatures.
      - (Images of the signed returned receipts are shown on the right.)

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  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>251 LOPEZ MARTIN C &amp; KIM R 3718 E WASHINGTON AVE FRESNO CA 93702</p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery</p>
<p>2. Article Number (Transfer from service label)</p> <p>9590 9402 5872 0038 1209 25</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"/> Registered Mail<sup>TM</sup></p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail<sup>®</sup> <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation<sup>TM</sup></p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>			
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt</p>			

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  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>251 Occupant 3718 E WASHINGTON FRESNO CA 93702</p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery</p>
<p>2. Article Number (Transfer from service label)</p> <p>9589 0710 5270 1503 4681 27</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"/> Registered Mail<sup>TM</sup></p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail<sup>®</sup> <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation<sup>TM</sup></p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>			
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt</p>			

# REPLY TO ALLEGED IRREGULARITY #2 & #4 (CONTINUED)

- For the June 2025 Tax Sale:
  - Tax sale notices were mailed on April 28, 2025, using the same method as above.
  - Both letters to Martin C. Lopez and Occupant were returned to our office on June 20, 2025, which was **after** June 13 tax sale.
  - Because they did not come back until after the sale, skip tracing could not be performed.





### Alleged Irregularity #3

The Petitioner, Ms. Lopez, stated that she did not see the personal contact notification affixed to the residence.

## REPLY TO ALLEGED IRREGULARITY #3

- On February 10, when the postponement was approved, preparations for personal contact were already underway. As such, the subject property also received a personal contact visit on March 5, 2025.
  - No one came to the door, so the notice was affixed to the door of the property.
  - On March 6, Unlatch's representative reached out to the Tax Collector's office regarding the notice of tax sale posting on the property.
  - The Tax Collector's office confirmed that the sale had been postponed.


## REPLY TO ALLEGED IRREGULARITY #3 (CONTINUED)



Image from the March 5, 2025 Personal Contact Visit.



# REPLY TO ALLEGED IRREGULARITY #3 (CONTINUED)

 **County of Fresno**  
Oscar J. Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

NOTICE OF PERSONAL CONTACT  
FOR SALE OF TAX-DEFAULTED PROPERTY

March 5, 2025 Item # 251 APN 460-123-02

LOPEZ MARTIN C & KIM R  
3718 E WASHINGTON AVE  
FRESNO CA 93702

RE: 3718 E WASHINGTON FRESNO

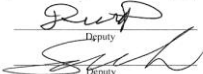
Notice is hereby given by the Fresno County Tax Collector that five or more years have elapsed since the duly assessed and legally levied taxes on your property were declared in default. Your property is now subject to sale for nonpayment of taxes and will be offered for sale at a public internet auction starting Thursday, March 27, 2025, unless the total amount to redeem the property is paid before the sale.

Your right of redemption will terminate at 5:00 p.m. on Wednesday, March 26, 2025, which is the last business day prior to the date of the sale. The total amount to redeem your property is \$11,476.13 if paid between March 1 and March 4, 2025. Payment must be made with cash, cashier's checks, or money orders. No credit cards, business or personal checks will be accepted for payment.

Since you are listed as the assessee and the owner/occupant of this property, which is considered to be your primary residence, the Tax Collector is required by the California Revenue and Taxation Code Section 3704.7 to contact you in person to inform you of your right of redemption. The total amount to redeem your property indicated above includes all unpaid defaulted taxes, assessments, additional penalties and fees and a \$211.00 fee for making this personal contact.

We declare under penalty of perjury that the foregoing is true and correct and the following action was taken by us:  
\_\_\_ We did contact the owner/occupant of this property and left this notice with them. Phone # \_\_\_\_\_  
☒ We were unable to contact the owner/occupant of this property, but left this notice ☒ taped to the front door \_\_\_ taped to the mail box

Date 3-5-25

  
Deputy

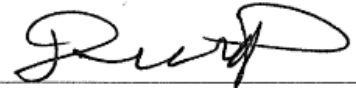
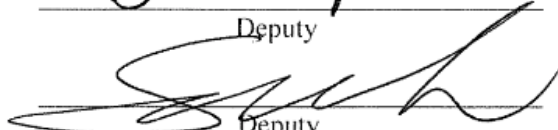
Please contact the Secured Unit of our Tax Collection Division at (559) 600-3482 if you have any questions regarding this matter.

We declare under penalty of perjury that the foregoing is true and correct and the following action was taken by us:

\_\_\_ We did contact the owner/occupant of this property and left this notice with them. Phone # \_\_\_\_\_

☒ We were unable to contact the owner/occupant of this property, but left this notice ☒ taped to the front door \_\_\_ taped to the mail box

Date 3-5-25

  
Deputy  
  
Deputy

Please contact the Secured Unit of our Tax Collection Division at (559) 600-3482 if you have any questions regarding this matter.

A copy of the notice affixed to the door  
for March 2025 Personal Contact conducted on March 5, 2025,  
including declaration under penalty of perjury regarding notice

## REPLY TO ALLEGED IRREGULARITY #3 (CONTINUED)



- On May 28, 2025, the Tax Collector's office conducted another Personal Contact visit for the June 13 tax sale.
- No one came to the door and the notice was affixed on the door of the property in the same manner as it was done on March 06, 2025.
- The Petitioner claimed that the notice was not seen.

# REPLY TO ALLEGED IRREGULARITY #3 (CONTINUED)



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

## NOTICE OF PERSONAL CONTACT FOR SALE OF TAX-DEFAULTED PROPERTY

May 28, 2025

Item # 251

APN 460-123-02

LOPEZ MARTIN C & KIM R  
3718 E WASHINGTON AVE  
FRESNO CA 93702

RE: 3718 E WASHINGTON FRESNO

Notice is hereby given by the Fresno County Tax Collector that five or more years have elapsed since the duly assessed and legally levied taxes on your property were declared in default. Your property is now subject to sale for nonpayment of taxes and will be offered for sale at a public internet auction starting Friday, June 13, 2025, unless the total amount to redeem the property is paid before the sale.

Your right of redemption will terminate at 5:00 p.m. on Thursday, June 12, 2025, which is the last business day prior to the date of the sale. **The total amount to redeem your property is \$11,934.89 if paid by May 31, 2025 or \$12,036.25 if paid between June 1 and June 12, 2025. Payment must be made with cash, cashier's checks, or money orders. No credit cards, business or personal checks will be accepted for payment.**

Since you are listed as the assessee and the owner/occupant of this property, which is considered to be your primary residence, the Tax Collector is required by the California Revenue and Taxation Code Section 3704.7 to contact you in person to inform you of your right of redemption. The total amount to redeem your property indicated above includes all unpaid defaulted taxes, assessments, additional penalties and fees and a \$211.00 fee for making this personal contact.

We declare under penalty of perjury that the foregoing is true and correct and the following action was taken by us:

☐ We did contact the owner/occupant of this property and left this notice with them. Phone # \_\_\_\_\_

☒ We were unable to contact the owner/occupant of this property, but left this notice ☒ taped to the front door ☐ taped to the mail box

Date 5/28/25

Deputy  
  
Deputy

Please contact the Secured Unit of our Tax Collection Division at (559) 600-3482 if you have any questions regarding this matter.

### 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

We declare under penalty of perjury that the foregoing is true and correct and the following action was taken by us:

☐ We did contact the owner/occupant of this property and left this notice with them. Phone # \_\_\_\_\_

☒ We were unable to contact the owner/occupant of this property, but left this notice ☒ taped to the front door ☐ taped to the mail box

Date 5/28/25

Deputy  
  
Deputy

Please contact the Secured Unit of our Tax Collection Division at (559) 600-3482 if you have any questions regarding this matter.

A copy of the notice affixed to the door  
for June 2025 Personal Contact conducted on May 28, 2025,  
including declaration under penalty of perjury



# SUMMARY

- In February, the Tax Collector agreed to postpone the sale because the requestor said that a sale of the property would be completed within 90 days, so that taxes would be paid from the proceeds.
- The Tax Collector estimated that the postponed sale would occur on June 6, and the requestor said that would be enough time.
- The postponed sale ultimately occurred a week later than that, on June 13, but the requestor had not completed the sale by then.
- The Tax Collector gave all notices required by law for the postponed sale.
- The requestor did not reach out to the Tax Collector until after the postponed sale had already been completed.



## 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 June 30, 2025.
3. Property has not become subject to a “bona fide encumbrance for value” since the deed to the Purchaser as recorded on June 30, 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:

Examples of when property “should not have been sold” at a tax sale include: (1) when the property was timely redeemed, but then erroneously listed for auction and sold; (2) when the property owner filed for bankruptcy, which should have stopped the sale, but the Tax Collector proceeded to sell the property anyway; or (3) when the Tax Collector failed to give all notices required by law before the sale.

- The property was not redeemed, there was no bankruptcy, and the Tax Collector gave all notices required by law before the sale.

Therefore, the sale of the property **is** valid.

Staff’s recommendation is to **not** rescind the sale.