



T R E A S U R E R - T A X C O L L E C T O R

HENRY C. LEVY
TREASURER - TAX COLLECTOR

September 11, 2020

Honorable Board of Supervisors
Administration Building
Oakland, CA 94612

Dear Board Members:

SUBJECT: Hearing on Petition for Rescission of Tax Sale: APN 501-1540-001-02
Date of Sale: March 15-18, 2013
Petitioners / Prior owners: James H Harrison and Candie Harrison

RECOMMENDATION:

- A. Conduct a public hearing to consider the James H. Harrison and Candie Harrison petition for rescission of the tax sale of APN 501-1540-001-02, and further consider the submissions and statements from any interested parties that may make an appearance at the hearing;
- B. Upon reviewing all of the submissions of the interested parties and the Tax Collector, under the provisions of the Revenue and Taxation Code, Section 3731, that the Board of Supervisors concur with the Tax Collector's recommendation and rescind the tax sale of APN 501-1540-001-02; and
- C. In the event, after due consideration and deliberation, the Board concurs with the Tax Collector's recommendation, direct the following:
 - i. Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property;
 - ii. Tax Collector Refund to Purchaser \$4,386 with interest on that amount as determined under Revenue and Taxation Code section 5151; and
 - iii. County Clerk-Recorder to record a Rescission of Tax Deed without charge

DISCUSSION/SUMMARY:

On March 18, 2013, during the Tax Collector's annual public auction of tax-defaulted properties, APN 501-1540-001-02, located at Parkside Drive, Fremont (the "Property") was sold to Adora Ancheta and Michael Guilas for \$4,386.00.

On May 30, 2019 the County received a petition to rescind the tax sale of the Property by James H. Harrison and Candie Harrison (Attachment A). The Tax Collector reviewed the petition and determined that the sale should be rescinded for the following reasons:

- Petitioners purchased the residence on March 9, 2009, with a grant deed recorded March 27, 2009. The grant deed provides legal descriptions for two parcels of land, identified as APN 501-1540-002 (the “residence”) and APN 501-1540-001-02 (the “Property” or “backyard”). According to the petitioners, the first APN and legal description corresponds to their single-family home located at 2836 Parkside Drive, Fremont, CA 94536. The second APN and legal description corresponds to the backyard of the house. The backyard property is the Property at issue that was sold during the March 2013 tax sale.
- Our Office and the Assessor’s Office have confirmed that we recognized the transfer of the first parcel for the residence listed on the 2009 grant deed, but not the second parcel for the backyard also listed on the grant deed. As a result, the tax statements, notices of delinquency, and the Notice of Sale of Tax Defaulted Property for the backyard were issued to a prior owner. Petitioners were never issued notices of delinquent taxes or the Notice of Sale of Tax Defaulted Property for the backyard. Petitioners were only issued tax statements for the residential parcel, but state they believed their tax payments encompassed both their residence and the backyard.
- On March 15-18, 2013, the backyard Property was sold at the tax sale. Petitioners state they first received notice the backyard Property had been sold in April 2019, when the purchaser contacted them and informed them of the tax sale.

The purchaser of the Property opposes rescission of the tax sale December 17, 2019 correspondences (Attachment B). Pursuant to Revenue and Taxation Code section 3731(b), if the written consent of the purchaser is not obtained, the sale may be rescinded by the board of supervisors if a properly noticed hearing is held before the board of supervisors.

On September 8, 2020, the Tax Collector received Petitioners’ letter in support of rescission from James H. Harrison and Candie Harrison (Attachment C). If the board of supervisors adopts the Tax Collector’s recommendation to rescind the sale, the petitioners agree to reimburse the purchasers \$1,496.01 of property taxes paid.

As required by law, the Tax Collector has notified all interested parties of the hearing scheduled for October 6, 2020, at 9:30 a.m. at 1221 Oak Street, 5th Floor, Oakland, CA, on Petitioner’s request for the rescission of the tax sale of the Property (Attachment D). Along with that notice, all parties of interest were provided with a copy of the Procedures Governing Section 3731 Proceedings (“Procedures”) (Attachment E). All written submissions received from interest parties have been submitted to the Board for this matter in accordance with the Procedures.

Pursuant to Revenue and Taxation Code Section 3731, if it is determined that property should not have been sold the sale may be rescinded by the Board of Supervisors with the consent of the County Counsel. Attached hereto is County Counsel’s written consent to the rescission of the tax sale of the Property (Attachment F).

The Assessor’s Office has recently provided a written confirmation and explanation of the error (Attachment G).

FINANCING:

The costs associated with the administration of the petition process will be borne by the Treasurer-Tax Collector.

Very truly yours,

A handwritten signature in black ink, appearing to read "Henry C. Levy". The signature is written in a cursive style with a large initial "H" and a long horizontal stroke at the end.

Henry C. Levy
Treasurer-Tax Collector

Attachments: A-G

cc: County Counsel

ATTACHMENT A

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP ATTORNEYS

May 30, 2019

Certified Mail
Return Receipt Requested

Mr. Henry Levy
Alameda County Treasurer-Tax Collector
1221 Oak Street, Room 131
Oakland, CA 94612

Re: Petition to Rescind Improper Tax Sale of APN 501-1540-001-02
in re: 2836 Parkside Drive, Fremont, California

Dear Mr. Levy:

The purpose of this letter is to petition the Alameda County Board of Supervisors, pursuant to California Revenue and Taxation Code¹ Section 3731, to rescind the tax sale of the property identified by the Assessors' Parcel Number ("APN") of 501-1540-001-02 (the "Subject Parcel") located in Fremont, California which was improperly sold at a tax sale on March 18, 2013.

I. Factual Background

James and Candie Harrison (the "Harrisons") purchased the property located at 2836 Parkside Drive, Fremont, California (the "Property") on March 9, 2009 from Wells Fargo Bank, National Association on behalf of Morgan Stanley ABS Capital I Inc. Trust 2005-WMC6 Mortgage Pass-Through Certificates, Series 2005-WMC6 ("Wells Fargo"). The Property consists of two parcels with APNs of 501-1540-002 and the Subject Parcel, 501-1540-001-02. The Grant Deed recorded with the Alameda County Recorder's Office on March 27, 2009 as Instrument No. 2009089616 identified both parcels by their legal descriptions. A true and correct copy of the Grant Deed is attached hereto as "Exhibit 1."

Parcel One of the legal description is the home on the Property while Parcel Two of the legal description (Subject Parcel) is the backyard for the Property. Despite the Grant Deed transferring title of both parcels to the Harrisons, the Alameda County Assessor, apparently, did not update its records to reflect the transfer of the Subject Parcel.

On March 18, 2013, the Alameda County Tax Collector sold the Subject Parcel to Adora Ancheta and Michael Guilas at a tax sale. A true and correct copy of the Tax Deed to Purchaser of Tax Defaulted Property ("Tax Sale Deed") is attached hereto as "Exhibit 2." The Tax Sale Deed states that the Subject Parcel was last assessed to Mahgoud Jamal and Abdelhalim Maggie.

¹ All further statutory references are to the California Revenue and Taxation Code unless otherwise indicated.

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP ATTORNEYS

Mr. Henry Levy
May 30, 2019
Page 2

However, Mahgoud Jamal and Abdelhalim Maggie have not had an interest in the Subject Parcel since at least August 25, 2008 when the Property, including the Subject Parcel, was transferred to Wells Fargo pursuant to a Trustee's Deed Upon Sale recorded with the Alameda County Recorder's Office as Instrument No. 2008259941. A true and correct copy of the Trustee's Deed Upon Sale is attached hereto as "Exhibit 3."

The Harrisons never received any notices of delinquent taxes for the Subject Parcel. Further, the Harrisons had no reason to believe that the tax invoices they received for the Property did not include the taxes for both the Subject Parcel and APN 501-1540-002. The Harrisons did not receive notice from the Alameda County Tax Collector prior to or after the tax sale. The first time the Harrisons became aware of the tax sale was when Michael Guilas contacted them in April of 2019 to demand that they pay him \$100,000 for the Subject Parcel or he would move forward with building a small house on the Subject Parcel and then sell it. As of the date of this letter, it is believed that Adora Ancheta and Michael Guilas have not transferred the Tax Sale Deed to a third party.

II. Legal Position

Pursuant to Section 3701, the Alameda County Tax Collector is required to make reasonable efforts to ascertain the name and last known mailing address for all parties who have an interest in a property and provide them notice of the tax sale at least 45 days prior to the sale. Section 3725 requires that a party contesting the invalidity of a tax sale to first petition the county board of supervisors within one year of the date of the execution of the tax collector's deed. The one year statute of limitations in Section 3725 is tolled for an owner in possession until they receive actual notice of the tax sale. (*Mayer v. L&B Real Estate* (2008) 43 Cal.4th 1231, 1238.) Section 3731 allows the County Board of Supervisors to rescind an improper tax sale with or without the consent of the tax sale purchaser.


In this matter, the Harrisons are the owners of the Subject Parcel and have been in possession of the Subject Parcel since they purchased the Property on March 9, 2009. The Harrisons' Grant Deed was duly recorded with the Alameda County Recorder's Office. Despite the Harrisons' Grant Deed being recorded, the Alameda County Tax Collector did not provide the Harrisons notice of the tax sale. In fact, the Harrison's did not receive notice of the tax sale until over six years after the tax sale when Michael Guilas demanded they pay \$100,000 or he would attempt to resell the Subject Parcel to a third party. The Harrisons hereby demand that the County Board of Supervisors rescind the improper tax sale of the Subject Parcel as the Alameda County Tax Collector failed to give them adequate notice in violation of their due process rights. (*See Mayer, supra*, 43 Cal.4th at 1238.)

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP ATTORNEYS

Mr. Henry Levy
May 30, 2019
Page 3

Thank you for your prompt attention to this matter. Should you have any questions, feel free to contact my office.

Very truly yours,



Cody T. Stroman

CTS:CS

Attachments
1714977.1 - F.JHARRISON

cc: Client

Ms. Anika Campbell-Belton
Clerk of the Board of County Supervisors
1221 Oak Street, Suite 536
Oakland, CA 94612

EXHIBIT 1

9

RECORDING REQUESTED BY
First American Title Company

AND WHEN RECORDED MAIL DOCUMENT
AND TAX STATEMENT TO:
James H. Harrison and Candie Harrison
2836 Parkside Drive
Fremont, CA 94536



2809039616 03/27/2009 08:30 AM
OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: 22.00
COUNTY TAX: 356.00



2 PGS

Space Above This Line for Recorder's Use Only

A.P.N.: 501-1540-002

File No.: 0106-4502242R (KJ)

GRANT DEED

The Undersigned Grantor(s) Declare(s): DOCUMENTARY TRANSFER TAX \$590.00; CITY TRANSFER TAX \$;
SURVEY MONUMENT FEE \$

- computed on the consideration or full value of property conveyed, OR
- computed on the consideration or full value less value of liens and/or encumbrances remaining at time of sale,
- unincorporated area; City of Fremont; and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, WELLS FARGO BANK,
NATIONAL ASSOCIATION ON BEHALF OF MORGAN STANLEY ABS CAPITAL I INC. TRUST 2005-
WMC6 MORTGAGE PASS-THROUGH CERTIFICATES, SERIES 2005-WMC6

hereby GRANTS to James H. Harrison and Candie Harrison, husband and wife as joint tenants with
right of survivorship

the following described property in the City of Fremont, County of Alameda, State of California:

PARCEL ONE:

LOT 1, BLOCK 1, TRACT 2780, FILED DECEMBER 2, 1965, MAP BOOK 52, PAGE 39, ALAMEDA
COUNTY RECORDS.

PARCEL TWO:

THAT PORTION OF LOT 2, BLOCK 1, TRACT 2780, FILED DECEMBER 2, 1965, MAP BOOK 52,
PAGE 39, ALAMEDA COUNTY RECORDS, DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE NORTHEASTERN LINE OF SAID LOT 2, WITH THE
SOUTHERN LINE OF PARKSIDE DRIVE, AS SAID LINES ARE SHOWN ON MAP; THENCE SOUTH
4° 57' 44" EAST 49.279 FEET ALONG SAID LINE OF SAID LOT 2, TO THE COMMON CORNER
OF LOTS 1, 2 AND 3, BLOCK 1, AS SAID LOTS AND BLOCK ARE SHOWN ON SAID MAP,
THENCE NORTH 58° 58' 45" WEST 20.145 FEET; THENCE NORTH 26° 57' 46" WEST 35.062
FEET TO A POINT ON THE SOUTHEASTERN LINE OF PARKMONT DRIVE, AS SAID DRIVE IS
SHOWN ON SAID MAP; THENCE NORTHEASTERLY, EASTERLY AND SOUTHEASTERLY ALONG
THE LAST NAMED LINE AND THE SOUTHERN LINE OF PARKSIDE DRIVE ON A CURVE
CONCAVE TO THE SOUTH THROUGH A CENTRAL ANGLE OF 19° 01' 04" AN ARC DISTANCE OF
29.982 FEET TO THE POINT OF BEGINNING.

Mail Tax Statements To: SAME AS ABOVE

Date: 03/09/2009

A.P.N.: 501-1540-002

File No.: 0105-4502242R (KJ)

Dated: 03/09/2009

WELLS FARGO BANK, NATIONAL
ASSOCIATION ON BEHALF OF MORGAN
STANLEY ABS CAPITAL I INC. TRUST 2005-
WMCS MORTGAGE PASS-THROUGH
CERTIFICATES SERIES 2005-WMCS
BY Countrywide Home Loan Servicing LP
AS Attorney in Fact

By: Roseanne Silvestro Assistant Secretary

STATE OF Arizona)
COUNTY OF Maricopa)

On: March 10, 2009, before me, Alexandra Paugh, Notary
Public, personally appeared Roseanne Silvestro Assistant Secretary

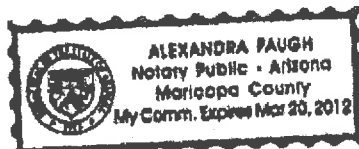
who proved to me on the basis of satisfactory evidence to
be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that
he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), 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

[Handwritten Signature]



This area for official notarial seal

My Commission Expires: 3/20/2012

Notary Name: Alexandra Paugh

Notary Registration Number: _____

Notary Phone: _____

County of Principal Place of Business: Maricopa

EXHIBIT 2

8

LANDSAFE TITLE

RECORDING REQUESTED BY:
RECONTRUST COMPANY
AND WHEN RECORDED MAIL TO:
RECONTRUST COMPANY
1757 TAPO CANYON ROAD, SYW-88
SIMI VALLEY, CA 93063

Forward Tax Statements to Address listed above



2008259941 08/25/2008 09:14 AM
OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK D'CONNELL
RECORDING FEE: 15.00



3 PGS

SPACE ABOVE THIS LINE FOR RECORDER'S USE

TS No. 08-21443

Title Order No. 08-8-099162

TRUSTEE'S DEED UPON SALE

APN# 501-1540-002

TRANSFER TAX: \$ 0

1st Lien

The Grantee herein was the beneficiary
The amount of the unpaid debt was \$ 864,689.85
The amount paid by the Grantee was \$ 580,000.00
The property is in the city of FREMONT, County of ALAMEDA

RECONTRUST COMPANY, as the duly appointed Trustee (or successor Trustee or substituted Trustee), under a Deed of Trust referred to below, and herein called "Trustee", does hereby grant without covenant or warranty to:

WELLS FARGO BANK, NATIONAL ASSOCIATION ON BEHALF OF MORGAN STANLEY
ABS CAPITAL I INC. TRUST 2005-WMC6 MORTGAGE PASS-THROUGH
CERTIFICATES, SERIES 2005-WMC6

herein called Grantee, the following described real property situated in ALAMEDA County, California:

SEE ATTACHED LEGAL DESCRIPTION *Exhibit "A"*

This conveyance is made pursuant to the powers conferred upon Trustee by the Deed of Trust executed by JAMAL MAHGOUB, A MARRIED MAN, AS HIS SOLE AND SEPARATE PROPERTY, as Trustor, recorded on 04/07/2005, Instrument Number 2005135958 (or Book , Page) Official Records in the Office of the County Recorder of ALAMEDA County.

All requirements of law regarding the recording and mailing of copies of the Notice of Default and Election to Sell, and the recording, mailing, posting, and publication of the Notice of Trustee's Sale have been complied with.

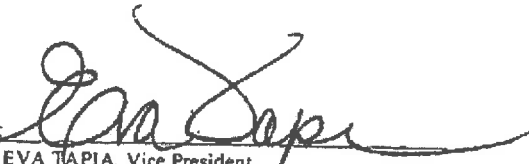
TS No. 08-21443

Title Order No. 08-8-099162

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its power under said Deed of Trust sold said real property at public auction on 08/13/2008. Grantee, being highest bidder at said sale became the purchaser of said property for the amount bid, which amount was \$ 580,000.00.

DATE: August 13, 2008

RECONTRUST COMPANY

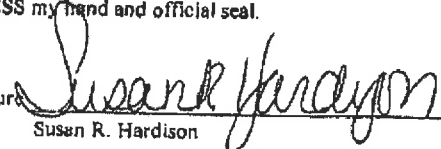
BY: 
EVA TAPIA, Vice President

State of California)

County of Ventura)

On 8.21.08 before me, Susan R. Hardison, notary public, personally appeared EVA TAPIA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to 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:  (Seal)
Susan R. Hardison

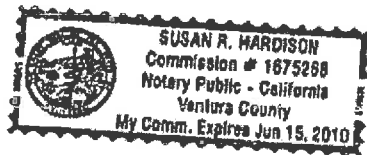


EXHIBIT "A"

THE LAND REFERRED TO IN THIS GUARANTEE IS SITUATED IN THE STATE OF CALIFORNIA, CITY OF FREMONT, COUNTY OF ALAMEDA AND IS DESCRIBED AS FOLLOWS:

PARCEL ONE:

LOT 1, BLOCK 1, TRACT 2780, FILED DECEMBER 2, 1965, MAP BOOK 52, PAGE 39, ALAMEDA COUNTY RECORDS.

PARCEL TWO:

THAT PORTION OF LOT 2, BLOCK 1, TRACT 2780, FILED DECEMBER 2, 1965, MAP BOOK 52, PAGE 39, ALAMEDA COUNTY RECORDS, DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE NORTHEASTERN LINE OF SAID LOT 2, WITH THE SOUTHERN LINE OF PARKSIDE DRIVE, AS SAID LINES ARE SHOWN ON MAP; THENCE SOUTH 4 DEGREES 57' 44" EAST 49.279 FEET ALONG SAID LINE OF LOT 2, TO THE COMMON CORNER OF LOTS 1, 2 AND 3, BLOCK 1, AS SAID LOTS AND BLOCK ARE SHOWN ON SAID MAP; THENCE NORTH 58 DEGREES 58' 45" WEST 20.145 FEET; THENCE NORTH 26 DEGREES 57' 46" WEST 35.062 FEET TO A POINT ON THE SOUTHEASTERN LINE OF PARKMONT DRIVE, AS SAID DRIVE IS SHOWN ON SAID MAP; THENCE NORTHEASTERLY, EASTERLY AND SOUTHEASTERLY ALONG THE LAST NAMED LINE AND THE SOUTHERN LINE OF PARKSIDE DRIVE ON A CURVE CONCAVE TO THE SOUTH THROUGH A CENTRAL ANGLE OF 19 DEGREES 01' 04" AN ARC DISTANCE OF 29.982 FEET TO THE POINT OF BEGINNING.

EXHIBIT 3

RECORDING REQUESTED BY :
ALAMEDA COUNTY TAX COLLECTOR

MAIL RECORDED DOCUMENT AND TAX
INFORMATION TO:

ADORA ANCHETA
5 SUGAR HILL
HILLSBOROUGH, CA 94010 USA



2013144900 04/24/2013 02:03 PM
OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: 18.00
COUNTY TAX: 4.95



2 PCS

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

Doc. Trans. Tax - computed on full value of property conveyed \$4.95
City Tax \$0.00

Elvia Quiroga
Signature of Declarant

TAX DEED TO PURCHASER OF TAX DEFAULTED PROPERTY

On which the legally levied taxes were a lien for the Fiscal Year
and for nonpayment were duly declared to be in default.

2005-06

651533

Debit Number

This deed, between the Tax Collector of Alameda County ("SELLER") and ADORA ANCHETA AND MICHAEL GUILAS AS JOINT TENANTS ("PURCHASER") conveys to the PURCHASER, free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, the real property described herein which the SELLER sold to the PURCHASER on March 18, 2013 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of \$4,386.00.

No taxing agency objected to the sale.

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to MAHGOUB JAMAL & ABDELHALIM MAGGIE described as follows:

Assessor's Parcel Number : 501-1540-1-2

See exhibit "A" attached

State of California
County of Alameda

Donald R. White
COUNTY OF ALAMEDA TAX COLLECTOR

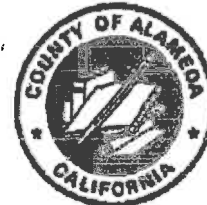
On April 15, 2013, before me, Elvia Quiroga, Supervisor Tax Defaulted Land, personally appeared Donald R. White, personally known to me whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. I certify under penalty of perjury under the law of the State of California that the foregoing paragraph is true and correct.

PATRICK O'CONNELL
County Clerk

WITNESS my hand and official seal.

Signature

Elvia Quiroga
Deputy



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

(FEDERAL) I declare under the laws of the United States of America that I am employed in the office of a member of the Bar of this court at whose direction the service was made and that the foregoing is true and correct.

Executed on May 30, 2019, at San Francisco, California.



Patricia Spencer



7037 2400 0000 3976 8208

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP ATTORNEYS AT LAW

235 PINE STREET, 15TH FLOOR
SAN FRANCISCO, CALIFORNIA 94104
TEL 415 421 3400

Mr. Henry Levy
Alameda County Treasurer-Tax Collector
1221 Oak Street, Room 131
Oakland, CA 94612



2019 JUN -6 AM 8:53
TREASURER-TAX COLLECTOR
ALAMEDA COUNTY

ATTACHMENT B

Virrey, Theody -Treasurer

From: Kan, Farand C., County Counsel
Sent: Thursday, September 10, 2020 4:17 PM
To: Virrey, Theody -Treasurer
Subject: Guilas correspondence 1
Attachments: text_4.txt



Farand C. Kan | Deputy County Counsel
Office of the County Counsel
1221 Oak Street, Suite 450 | Oakland, California 94612
Office 510-272-6700 | Facsimile 510-272-5020
farand.kan@acgov.org | www.acgov.org

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From: +17077126131@tmomail.net <+17077126131@tmomail.net>
Sent: Tuesday, December 17, 2019 4:37 PM
To: Kan, Farand C., County Counsel <farand.kan@acgov.org>
Subject:

501-1535-28

501-1535-49

501-1535-50

501-1535

501-1535

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2

ANCIBTA
Guitar

501-1540-1-2

501-1540-2

501-1540-1-3

501-1540-1-1

501-1540-9

501-1540-8

501-1540

2 propriétés

501-1540-7

1

Att 2

MAIL RECORDED DOCUMENT AND TAX INFORMATION TO:

ADORA ANCHETA
5 SUGAR HILL
HILLSBOROUGH, CA 94010 USA



OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: 16.88
COUNTY TAX: 4.95



2 PGS

SPACE ABOVE THIS LINE FOR RECORDERS USE ONLY

Doc. Trans. Tax - computed on full value of property conveyed \$4.95
City Tax \$0.00

Eivla Quiroga
Signature of Declarant

TAX DEED TO PURCHASER OF TAX DEFAULTED PROPERTY

On which the legally levied taxes were a lien for the Fiscal Year
and for nonpayment were duly declared to be in default.

2005-06

651533

Default Number

This deed, between the Tax Collector of Alameda County ('SELLER') and ADORA ANCHETA AND MICHAEL GUILAS AS JOINT TENANTS ('PURCHASER') conveys to the PURCHASER, free of all encumbrances of any kind existing before the sale, except those referred to in §3712 of the Revenue and Taxation Code, the real property described herein which the SELLER sold to the PURCHASER on March 18, 2013 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of \$

No taxing agency objected to the sale.

In accordance with law, the SELLER, hereby grants to the PURCHASER that real property situated in said county, State of California, last assessed to MAHGOUB JAMAL & ABDELHALIM MAGGIE described as follows:

Assessor's Parcel Number: 501-1540-1-2

See exhibit "A" attached

State of California
County of Alameda

Donald R. White

COUNTY OF ALAMEDA TAX COLLECTOR

On April 15, 2013, before me, Eivla Quiroga, Supervisor Tax Defaulted Land, personally appeared Donald R. White, personally known to me whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. I certify under penalty of perjury under the law of the State of California that the foregoing paragraph is true and correct.

PATRICK O'CONNELL
County Clerk

WITNESS my hand and official seal.

Signature

Patrick O'Connell
Deputy



LANDSAFE TITLE

**RECORDING REQUESTED BY:
RECONTRUST COMPANY
AND WHEN RECORDED MAIL TO:
RECONTRUST COMPANY
1757 TAPO CANYON ROAD, SVW-88
SIMI VALLEY, CA 93063**



2008259941

08/25/2008 09:14 AM

OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: 15.00

Forward Tax Statements to Address listed above



3 PGS

SPACE ABOVE THIS LINE FOR RECORDER'S USE

TS No. 08-21443

Title Order No. 08-8-099163

TRUSTEE'S DEED UPON SALE

APN# 501-1540-002

TRANSFER TAX: \$ 0

1st Lien

The Grantee herein was the beneficiary
The amount of the unpaid debt was \$ 864,689.85
The amount paid by the Grantee was \$ 580,000.00
The property is in the city of PREMONT, County of ALAMEDA

RECONTRUST COMPANY, as the duly appointed Trustee (or successor Trustee or substituted Trustee), under a Deed of Trust referred to below, and herein called "Trustee", does hereby grant without covenant or warranty to:

WELLS FARGO BANK, NATIONAL ASSOCIATION ON BEHALF OF MORGAN STANLEY
ABS CAPITAL I INC. TRUST 2005-WMC6 MORTGAGE PASS-THROUGH
CERTIFICATES, SERIES 2005-WMC6

herein called Grantee, the following described real property situated in ALAMEDA County, California:

SEE ATTACHED LEGAL DESCRIPTION *Exhibit 'A'*

This conveyance is made pursuant to the powers conferred upon Trustee by the Deed of Trust executed by JAMAL MAHOUB, A MARRIED MAN, AS HIS SOLE AND SEPARATE PROPERTY, as Trustor, recorded on 04/07/2005, Instrument Number 2005135958 (or Book , Page) Official Records in the Office of the County Recorder of ALAMEDA County.

All requirements of law regarding the recording and mailing of copies of the Notice of Default and Election to Sell, and the recording, mailing, posting, and publication of the Notice of Trustee's Sale have been complied with.

Grant Deed - continued

Date: 03/09/2009

A.P.N.: 501-1540-002

File No.: 0106-4502242A (K)

Dated: 03/09/2009

WELLS FARGO BANK, NATIONAL ASSOCIATION ON BEHALF OF MORGAN STANLEY ABS CAPITAL I INC. TRUST 2005-WMCG MORTGAGE PASS-THROUGH CERTIFICATES, SERIES 2005-WMCG BY Countrywide Home Loan Servicing LP AS Attorney In Fact

By: [Handwritten Signature] Assistant Secretary

STATE OF Arizona) SS
COUNTY OF Maricopa)

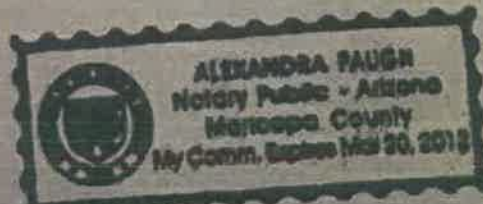
On March 10, 2009 before me, Alexandra Paugh, Notary Public, personally appeared Roseanne Silvestro Assistant Secretary

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 [Handwritten Signature]



My Commission Expires: 3/30/2012

This area for official notarial seal

Notary Name: Alexandra Paugh

Notary Phone: _____

Notary Registration Number: _____

County of Principal Place of Business: Maricopa

Hi, Sir this is Michael Guilas. As you can see there are two properties with different APN numbers. The Harrison purchased one property title 501-1540-2 and the other property is the one we purchased APN no. 501-1540-1-2. Clearly the Assesors office di matter if Alameda County didn't send the Harrison's a notice before the sale because they are not entitled to. Sir, before and a talked to the Assessors office and to the Recorder office and even to the City of Fremont Zoning Department they are sure of v the property that we purchased is free and clear. If we let the Harrison's take this property it will be the opening for the others property in the future. Respectfully, Michael Guilas

 T-Mobile

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**** This email was sent from an external source. If you do not know the sender, do not click on links or attachments. ****

Hi, Sir this is Michael Guilas. As you can see there are two properties with different APN numbers. The Harrison purchased one property as you can see on their property title 501-1540-2 and the other property is the one we purchased APN no. 501-1540-1-2. Clearly the Assesors office didn't make any mistake. It doesn't matter if Alameda County didn't send the Harrison's a notice before the sale because they are not entitled to.

Sir, before and after we purchased that property I talked to the Assessors office and to the Recorder office and even to the City of Fremont Zoning Department they are sure of what they are talking about , that the property that we purchased is free and clear.

If we let the Harrison's take this property it will be the opening for the others who may want to claim a piece of property in the future.

Respectfully,
Michael Guilas

Virrey, Theody -Treasurer

From: Kan, Farand C., County Counsel
Sent: Thursday, September 10, 2020 4:18 PM
To: Virrey, Theody -Treasurer
Subject: Guilas correspondence 2
Attachments: text_1.txt



Farand C. Kan | Deputy County Counsel
Office of the County Counsel
1221 Oak Street, Suite 450 | Oakland, California 94612
Office 510-272-6700 | Facsimile 510-272-5020
farand.kan@acgov.org | www.acgov.org

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From: +17077126131@tmomail.net <+17077126131@tmomail.net>
Sent: Tuesday, December 17, 2019 4:44 PM
To: Kan, Farand C., County Counsel <farand.kan@acgov.org>
Subject:



ProfileDownload (22).PDF



DIUARI



Enhanced Report

Fidelity National Title

Cover Page

Subject Property:



Site Address
2836 PARKSIDE DR
FREMONT , CA 94536-5245

Mail Address
5 SUGAR HILL DR
HILLSBOROUGH , CA 94010-7420

Prepared By:



Terri Thiel
T: (510) 897-2800
E: terri.thiel@fnt.com

Document Contents

- Profile Cover Sheet
- Property Overview
- Property History Page
- Property Comparables (Detailed)
- Property Comparables (Summary)
- Neighborhood
- Plat Map



Provided By
Terri Thiel
39500 Stevenson Place 106
Fremont, CA 94539
terri.thiel@fnt.com

Property Overview

2836 PARKSIDE DR, FREMONT, CA 94536-5245

Owner and Geographic Information



Primary Owner:

ANCHEFA ADORA & GUILAS MICHAEL

Secondary Owner:

Mail Address: 5 SUGAR HILL DR , HILLSBOROUGH, CA 94010-7420

Site Address: 2836 PARKSIDE DR , FREMONT, CA 94536-5245

APN: 501-1540-1-2 **Lot Number:** **Page / Grid:**

Housing Tract Number:

Legal Description:

Property Details



Bedrooms:	0	Year Built:	Square Feet:
Bathrooms:	0	Garage:	Lot Size: 937 SF
Total Rooms:		Hearth:	Number of Units: 0
Zoning:		Pool:	Use Code: Multi-Family-Vacant Land

Sale Information



Transfer Date:	04/24/2013	Seller:	MAHGOUB, JAMAL; ABDELHALIM, MAGGIE
Transfer Value:	\$4,366.00	Document#:	2013144900
Cost/Sq Feet:			

Assessment and Taxes



Assessed Value:	\$4,870.00	Percent Improvement:	0.00%	Homeowner Exemption:	
Land Value:	\$4,870.00	Tax Amount:	\$165.60	Tax Rate Area:	12-013
Improvement Value:	\$0.00	Tax Status:		Tax Account ID:	
Market Improvement Value:		Market Land Value:		Market Value:	

Seller Mahgoub Jamal and Abdelhalim Maggie buyer Adora Ancheta and Michael Guilas. The Harrison are not included.



This message was sent to you by a T-Mobile wireless phone.

**** This email was sent from an external source. If you do not know the sender, do not click on links or attachments. ****

Seller Mahgoub Jamal and Abdelhalim Maggie buyer Adora Ancheta and Michael Guilas.
The Harrison are not included.

ATTACHMENT C

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP

September 4, 2020

Via FedEx

Mr. Henry C. Levy
Treasurer-Tax Collector
Alameda County Office of the Treasurer and
Tax Collector
Alameda County Administration Building
1221 Oak Street
Suite 131
Oakland, CA 94612

Re: Petition for Rescission of Tax Sale
in re: 2836 Parkside Drive, Fremont, California (APN 501-1540-001-02)
Hearing Date: October 6, 2020 at 9:30 a.m.

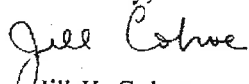
Dear Mr. Levy:

This letter is submitted by counsel for James H. Harrison and Candie Harrison (the "Harrisons") in support of the August 20, 2020 recommendation of the Treasurer-Tax Collector of Alameda County regarding the petition to rescind the Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, Fremont, APN 501-1540-001-02 (the "Subject Property"). A hearing on this matter is scheduled to take place before the Board of Supervisors on October 6, 2020 at 9:30 a.m.

Pursuant to the undersigned counsel's communications with Mr. Farand C. Kan, Deputy County Counsel, the Harrisons understand that the purchasers of the Subject Property remitted \$1,496.01 in property taxes relating to the Subject Property. If the Board of Supervisors adopts the Treasurer-Tax Collector's recommendation and rescinds the sale, the Harrisons hereby agree to reimburse the purchasers for the full amount of property taxes paid.

Counsel for the Harrisons will be present at the hearing and prepared to address questions regarding the information set forth in the Harrisons' May 16, 2019 petition and the above-stated agreement to reimburse the buyers for the property taxes paid. Thank you for your attention to this matter.

Sincerely,


Jill K. Coho

1827901.1 - FJHARRISON

STEYER LOWENTHAL BOODROOKAS
ALVAREZ & SMITH LLP ATTORNEYS

September 4, 2020
Page 2

cc: Ms. Andora Ancheta
Mr. Michael Guilas
5 Sugar Hill
Hillsborough, CA 94010
(via U.S. Mail)

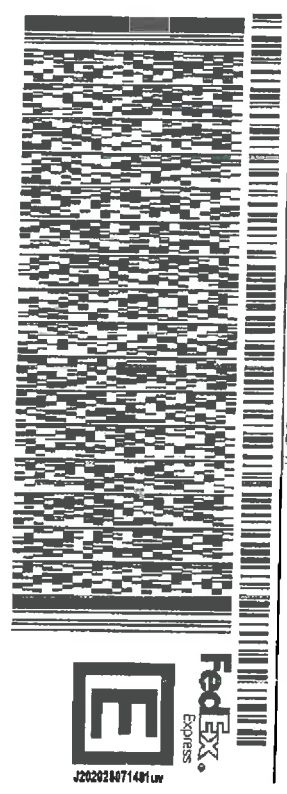
Mr. Farand C. Kan
Deputy County Counsel
Office of the County Counsel
1221 Oak Street, Suite 450
Oakland, CA 94612
(via U.S. Mail)

ORIGIN: DAPCA (415) 421-3400
JILL K. COHOE
STEYER LOWENTHAL BOODROOKAS
235 PINE STREET
15TH FL
SAN FRANCISCO, CA 94104
UNITED STATES US

SHIP DATE: 04SEP20
ACTWGT: 1.00 LB
CAD: 2095083IN/NET4280
BILL SENDER

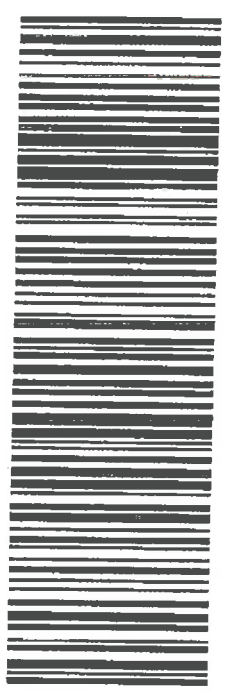
TO HENRY C. LEVY
ALAMEDA COUNTY OFFICE - TREASURER
ALAMEDA COUNTY ADMIN BUILDING
1221 OAK ST., STE. 131
OAKLAND CA 94612
(510) 272-8800
REF: F. JARRISON
DEPT: INV

56B,6/1545/B766



TRK# 7714 5526 0504
TUE - 08 SEP 10:30A
PRIORITY OVERNIGHT

WA JEMA
94612
CA-US OAK



2020 SEP -- 8 AM 8:57

TREASURER TAX COLLECTOR
ALAMEDA COUNTY

After printing this label:

1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number. Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

ATTACHMENT D



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

Adora Ancheta
Michael Guilas
5 Sugar Hill Dr
Hillsborough, CA 94010-7420

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

TO WHOM IT MAY CONCERN:

A petition to rescind the Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, City of Fremont, APN 501-1540-001-02 (the "Property") has been reviewed by this Office.

We intend to recommend to the County of Alameda Board of Supervisors that the Board rescind the tax sales of this property for the following reasons:

- Petitioners purchased the Property on March 9, 2009, with a grant deed recorded March 27, 2009. The grant deed provides legal descriptions for two parcels of land, identified as APN 501-1540-002 (the "residence") and APN 501-1540-001-02 (the "Property" or "backyard"). According to Petitioners, the first APN and legal description corresponds to their single-family home located at 2836 Parkside Drive, Fremont, CA 94536. The second APN and legal description corresponds to the backyard of the house. The backyard parcel is the Property at issue that was sold during the March 2013 tax sale.
- Our Office and the Assessor's Office have confirmed that we recognized the transfer of the first parcel for the residence listed on the 2009 grant deed, but not the second parcel for the backyard also listed on the grant deed. As a result, the tax statements, notices of delinquency, and the Notice of Sale of Tax Defaulted Property for the backyard were issued to a prior owner. Petitioners were never issued notices of delinquent taxes or the Notice of Sale of Tax Defaulted Property for the backyard. Petitioners were only issued tax statements for the residential parcel, but state they believed their tax payments encompassed both their residence and the backyard.



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manolis, Chief Deputy Tax Collector

- On March 15-18, 2013, the backyard Property was sold at the tax sale. Petitioners state they first received notice the backyard Property had been sold in April 2019, when the purchaser contacted them and informed them of the tax sale.
- Pursuant to Revenue and Taxation Code Section 3725 Petitioners normally have one year from the date of the execution of the tax collector's deed to petition the Board of Supervisors to rescind the tax sale of the Property. However, the one-year statute of limitations is tolled for an owner in possession until the owner receives actual notice of the tax sale. *Mayer v. L&B Real Estate* (2008) 43 Cal.4th 1231. The County received Petitioner's Petition for Rescission on June 6, 2019, within one year of the April 2019 notice date.
- The purchaser of the Property opposes rescission of the tax sale. Pursuant to Revenue and Taxation Code section 3731(b), if the written consent of the purchaser is not obtained, the sale may be rescinded by the board of supervisors if a properly noticed hearing is held before the board of supervisors.
- We have confirmed that as of **August 10, 2020**, the property has not been transferred or conveyed by the purchasers to a bona fide purchaser for value.
- We have confirmed that as of **August 10, 2020**, the property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed.

Please contact us at (510) 272-6844 if you have any questions regarding this recommendation.

If approved by the Board of Supervisors, 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 the purchase of the property until the rescission of the tax deed is recorded.

This matter is being presented to the County of Alameda Board of Supervisors at County of Alameda Administration Building, 1221 Oak Street, 5th Floor (Board Chambers), Oakland, CA 94612 for placement on the agenda of **October 6, 2020 at 9:30 a.m.**

You may, if you wish, make a presentation to the Board of Supervisors in accordance with the Procedures Governing section 3731 proceedings. A copy of the Procedures is included with this notice. All written materials to be considered by the Board must be submitted to the Tax Collector **no later than September 8, 2020**. Please note that no written materials will be accepted for submission to the Board at the hearing. You may oppose the recommendation, or you may support the recommendation. After considering all of the materials presented, the Board of Supervisors will render an independent decision about whether to authorize the rescission or not.



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

In order to speak to the Board at the scheduled hearing, please check in with the Clerk of the Board before the meeting is commenced. The Board will generally limit your comments to three minutes for each speaker but has discretion to allow for longer or shorter presentation.

Please note that due to the COVID-19 public health emergency, in-person participation at Board meetings is currently limited to essential County personnel and closed to members of the public. Members of the public may observe and participate in Board meetings by following the Board's teleconferencing guidelines:

https://www.acgov.org/board/bos_calendar/documents/TeleconferencingGuidelines.pdf. This policy is subject to change. Please review the Board meeting agenda prior to the hearing date for any changes to participation guidelines.

If the Board of Supervisors decides not to rescind the tax sale, an action may be filed within one year pursuant to Revenue and Taxation Code 3725. The Board of Supervisors' decision is final unless reversed by the court.

Sincerely,


Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

Internal Revenue Service
SPF Lien Section
PO Box 145585, STOP 8420G
Cincinnati, OH 45250-5585

RE: NOTICE OF HEARING
Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

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**Alameda County
Office of the Treasurer
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**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

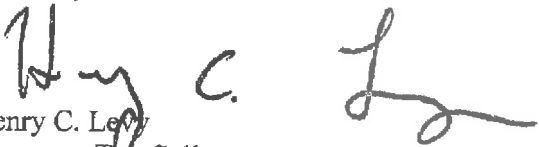
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Sincerely,


Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

Jamal Mahgoub
Maggie Abdelhalim
2836 Parkside Dr.
Fremont, CA 94536-5245

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02

Petitioners / Prior Owners: James H. Harrison and Candie Harrison

Tax Sale Date: March 15-18, 2013

Hearing Date: **October 6, 2020 at 9:30 AM**

Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

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**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

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**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

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If the Board of Supervisors decides not to rescind the tax sale, an action may be filed within one year pursuant to Revenue and Taxation Code 3725. The Board of Supervisors' decision is final unless reversed by the court.

Sincerely,


Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaolis, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

James & Candie Harrison Trs
2836 Parkside Dr
Fremont, CA 94536-5245

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02

Petitioners / Prior Owners: James H. Harrison and Candie Harrison

Tax Sale Date: March 15-18, 2013

Hearing Date: **October 6, 2020 at 9:30 AM**

Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

TO WHOM IT MAY CONCERN:

A petition to rescind the Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, City of Fremont, APN 501-1540-001-02 (the "Property") has been reviewed by this Office.

We intend to recommend to the County of Alameda Board of Supervisors that the Board rescind the tax sales of this property for the following reasons:

- Petitioners purchased the Property on March 9, 2009, with a grant deed recorded March 27, 2009. The grant deed provides legal descriptions for two parcels of land, identified as APN 501-1540-002 (the "residence") and APN 501-1540-001-02 (the "Property" or "backyard"). According to Petitioners, the first APN and legal description corresponds to their single-family home located at 2836 Parkside Drive, Fremont, CA 94536. The second APN and legal description corresponds to the backyard of the house. The backyard parcel is the Property at issue that was sold during the March 2013 tax sale.
- Our Office and the Assessor's Office have confirmed that we recognized the transfer of the first parcel for the residence listed on the 2009 grant deed, but not the second parcel for the backyard also listed on the grant deed. As a result, the tax statements, notices of delinquency, and the Notice of Sale of Tax Defaulted Property for the backyard were issued to a prior owner. Petitioners were never issued notices of delinquent taxes or the Notice of Sale of Tax Defaulted Property for the backyard. Petitioners were only issued tax statements for the residential parcel, but state they believed their tax payments encompassed both their residence and the backyard.
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Julie P. Manaois, Chief Deputy Tax Collector

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- The purchaser of the Property opposes rescission of the tax sale. Pursuant to Revenue and Taxation Code section 3731(b), if the written consent of the purchaser is not obtained, the sale may be rescinded by the board of supervisors if a properly noticed hearing is held before the board of supervisors.
- We have confirmed that as of **August 10, 2020**, the property has not been transferred or conveyed by the purchasers to a bona fide purchaser for value.
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Please contact us at (510) 272-6844 if you have any questions regarding this recommendation.

If approved by the Board of Supervisors, 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 the purchase of the property until the rescission of the tax deed is recorded.

This matter is being presented to the County of Alameda Board of Supervisors at County of Alameda Administration Building, 1221 Oak Street, 5th Floor (Board Chambers), Oakland, CA 94612 for placement on the agenda of **October 6, 2020 at 9:30 a.m.**

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Enclosures



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Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manolis, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

Sandra Kuhn McCormack
5330 Office Center Ct., C
Bakersfield, CA 93309

RE: NOTICE OF HEARING
Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

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Enclosures



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Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

State of California, Board of Equalization
PO Box 942879
Sacramento, CA 94279

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

TO WHOM IT MAY CONCERN:

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Sincerely,

A handwritten signature in black ink, appearing to read "Henry C. Levy".

Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaols, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

State of California, Employee Development Dept
Benefit Overpayment, MIC 91
PO Box 826218
Sacramento, CA 94230-6218

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

TO WHOM IT MAY CONCERN:

A petition to rescind the Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, City of Fremont, APN 501-1540-001-02 (the "Property") has been reviewed by this Office.

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Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

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Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manolis, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

State of California, Franchise Tax Board
Special Procedures Section
PO Box 2952
Sacramento, CA 95812-2952

RE: NOTICE OF HEARING
Petition for Rescission of Tax Sale: APN 501-1540-001-02
Petitioners / Prior Owners: James H. Harrison and Candie Harrison
Tax Sale Date: March 15-18, 2013
Hearing Date: **October 6, 2020 at 9:30 AM**
Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

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Office of the Treasurer
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Sincerely,

A handwritten signature in black ink that reads "Henry C. Levy". The signature is written in a cursive style with a large, stylized "H" and "L".

Henry C. Levy
Treasurer-Tax Collector

Enclosures



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaois, Chief Deputy Tax Collector

VIA CERTIFIED MAIL

August 20, 2020

Steyer Lowenthal Boodrookas Alvarez & Smith LLP Attorneys
235 Pine St., 15th Floor
San Francisco, CA 94104

RE: NOTICE OF HEARING

Petition for Rescission of Tax Sale: APN 501-1540-001-02

Petitioners / Prior Owners: James H. Harrison and Candie Harrison

Tax Sale Date: March 15-18, 2013

Hearing Date: **October 6, 2020 at 9:30 AM**

Hearing Location: 1221 Oak Street, 5th Floor, Oakland, California

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A petition to rescind the Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, City of Fremont, APN 501-1540-001-02 (the "Property") has been reviewed by this Office.

We intend to recommend to the County of Alameda Board of Supervisors that the Board rescind the tax sales of this property for the following reasons:

- Petitioners purchased the Property on March 9, 2009, with a grant deed recorded March 27, 2009. The grant deed provides legal descriptions for two parcels of land, identified as APN 501-1540-002 (the "residence") and APN 501-1540-001-02 (the "Property" or "backyard"). According to Petitioners, the first APN and legal description corresponds to their single-family home located at 2836 Parkside Drive, Fremont, CA 94536. The second APN and legal description corresponds to the backyard of the house. The backyard parcel is the Property at issue that was sold during the March 2013 tax sale.
- Our Office and the Assessor's Office have confirmed that we recognized the transfer of the first parcel for the residence listed on the 2009 grant deed, but not the second parcel for the backyard also listed on the grant deed. As a result, the tax statements, notices of delinquency, and the Notice of Sale of Tax Defaulted Property for the backyard were issued to a prior owner. Petitioners were never issued notices of delinquent taxes or the Notice of Sale of Tax Defaulted Property for the backyard. Petitioners were only issued tax statements for the residential parcel, but state they believed their tax payments encompassed both their residence and the backyard.
- On March 15-18, 2013, the backyard Property was sold at the tax sale. Petitioners state they first received notice the backyard Property had been sold in April 2019, when the purchaser contacted them and informed them of the tax sale.



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

Julie P. Manaos, Chief Deputy Tax Collector

- Pursuant to Revenue and Taxation Code Section 3725 Petitioners normally have one year from the date of the execution of the tax collector's deed to petition the Board of Supervisors to rescind the tax sale of the Property. However, the one-year statute of limitations is tolled for an owner in possession until the owner receives actual notice of the tax sale. *Mayer v. L&B Real Estate* (2008) 43 Cal.4th 1231. The County received Petitioner's Petition for Rescission on June 6, 2019, within one year of the April 2019 notice date.
- The purchaser of the Property opposes rescission of the tax sale. Pursuant to Revenue and Taxation Code section 3731(b), if the written consent of the purchaser is not obtained, the sale may be rescinded by the board of supervisors if a properly noticed hearing is held before the board of supervisors.
- We have confirmed that as of **August 10, 2020**, the property has not been transferred or conveyed by the purchasers to a bona fide purchaser for value.
- We have confirmed that as of **August 10, 2020**, the property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed.

Please contact us at (510) 272-6844 if you have any questions regarding this recommendation.

If approved by the Board of Supervisors, 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 the purchase of the property until the rescission of the tax deed is recorded.

This matter is being presented to the County of Alameda Board of Supervisors at County of Alameda Administration Building, 1221 Oak Street, 5th Floor (Board Chambers), Oakland, CA 94612 for placement on the agenda of **October 6, 2020 at 9:30 a.m.**

You may, if you wish, make a presentation to the Board of Supervisors in accordance with the Procedures Governing section 3731 proceedings. A copy of the Procedures is included with this notice. All written materials to be considered by the Board must be submitted to the Tax Collector **no later than September 8, 2020**. Please note that no written materials will be accepted for submission to the Board at the hearing. You may oppose the recommendation, or you may support the recommendation. After considering all of the materials presented, the Board of Supervisors will render an independent decision about whether to authorize the rescission or not.

In order to speak to the Board at the scheduled hearing, please check in with the Clerk of the Board before the meeting is commenced. The Board will generally limit your comments to three minutes for each speaker but has discretion to allow for longer or shorter presentation.



**Alameda County
Office of the Treasurer
and Tax Collector**

Henry C. Levy, Treasurer-Tax Collector

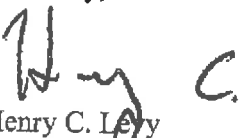
Julie P. Manaois, Chief Deputy Tax Collector

Please note that due to the COVID-19 public health emergency, in-person participation at Board meetings is currently limited to essential County personnel and closed to members of the public. Members of the public may observe and participate in Board meetings by following the Board's teleconferencing guidelines:

https://www.acgov.org/board/bos_calendar/documents/TeleconferencingGuidelines.pdf. This policy is subject to change. Please review the Board meeting agenda prior to the hearing date for any changes to participation guidelines.

If the Board of Supervisors decides not to rescind the tax sale, an action may be filed within one year pursuant to Revenue and Taxation Code 3725. The Board of Supervisors' decision is final unless reversed by the court.

Sincerely,


Henry C. Levy
Treasurer-Tax Collector



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BENEFIT OVERPAYMENT, MIC 91
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SACRAMENTO, CA 94230-6218

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SPECIAL PROCEDURES SECTION
PO BOX 2952
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ALVAREZ & SMITH LLP ATTORNEYS
235 PINE ST, 15TH FLOOR
SAN FRANCISCO, CA 94104

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ATTACHMENT E

Alameda County Treasurer-Tax Collector

Procedures Governing Section 3731 Proceedings Before the Board of Supervisors

1. Petitions for rescission of the sale of real property under Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code shall be heard by the Board of Supervisors at their regularly convened meeting time and place.
2. The Tax Collector shall submit the request for a public hearing before the Board of Supervisors by submitting a letter to the Board, utilizing the normal Board letter submittal process. The County Administrator's Office will review and authorize the Clerk of the Board to place the item on the agenda. The Tax Collector's request may specify a date for the hearing provided that the hearing date shall be set no sooner than 45 days from the day the request is made.
3. The Tax Collector shall provide the purchaser of the property at the tax sale (or his or her successor in interest) and all parties of interest with notice of the hearing on the petition not less than 45 days prior to the hearing date, which notice shall contain the information set forth in Revenue and Taxation Code section 3731(b)(2). This notice shall be made by certified mail. The Tax Collector shall include copies of all notices as part of the Board packet. The term "party of interest" shall have the same meaning as that set forth under Revenue and Taxation Code section 4675.
4. The notice shall also contain a copy of these Procedures.
5. All persons provided notice of the hearing date must submit to the Tax Collector any written materials they wish the Tax Collector and the Board of Supervisors to consider at least twenty-eight days prior to the hearing date.
6. Fourteen days prior to the hearing date, the Treasurer-Tax Collector shall provide a written recommendation to the Board of Supervisors on the petition and shall submit all the written documentation on the matter received from any party given notice of the hearing and from any person who would have standing to appear on the matter.
7. At the hearing, the Board may consider taking oral statements from any person with standing to appear at the hearing or who, in the discretion of the Board, may have relevant oral statements about the matter. Statements shall be limited to three minutes unless the Board exercises its discretion to allow for additional time. (
8. No written materials will be accepted for submission to the Board at the hearing. All written materials to be considered by the Board must be submitted to the Tax Collector pursuant to Procedure 5 above.
9. After oral statements have been taken, the matter will be deemed submitted. The Board may deliberate in closed session prior to rendering a decision, which shall be made on the record.
10. If the Board determines that it is appropriate to rescind the sale, the Tax Collector shall execute a rescission of the tax deed pursuant to Revenue and Taxation Code section 3731(d) and have the rescission recorded with the County Clerk-Recorder.

ATTACHMENT F



OFFICE OF THE COUNTY COUNSEL

1221 Oak Street, Suite 450, Oakland, California 94612-4296
Telephone (510) 272-6700 Facsimile (510) 272-5020

DONNA R. ZIEGLER
COUNTY COUNSEL

September 11, 2020

Henry C. Levy, Treasurer
Alameda County Treasurer-Tax Collector
1221 Oak Street, Suite 131
Oakland, CA 94612

Re: Petition for Rescission of Tax Sale
Petitioners / Prior Owners: James Harrison and Candie Harrison
APN: 501-1540-001-02
Sale Date: March 15-18, 2013

Dear Mr. Levy:

Pursuant to California Revenue and Taxation Code section 3731, the County Counsel for the County of Alameda provides this letter of written consent to rescission of the Treasurer-Tax Collector's March 15-18, 2013 tax-default sale of the property located at 2836 Parkside Drive, City of Fremont, APN 501-1540-001-02 (the "Property"). Grounds for rescission are as follows:

- Petitioners purchased the Property on March 9, 2009, with a grant deed recorded March 27, 2009. The grant deed provides legal descriptions for two parcels of land, identified as APN 501-1540-002 (the "residence") and APN 501-1540-001-02 (the "Property" or "backyard"). According to Petitioners, the first APN and legal description corresponds to their single-family home located at 2836 Parkside Drive, Fremont, CA 94536. The second APN and legal description corresponds to the backyard of the house. The backyard parcel is the Property at issue that was sold during the March 2013 tax sale.
- The Assessor and Treasurer-Tax Collector's Offices have confirmed that they recognized the transfer of the first parcel for the residence listed on the 2009 grant deed, but not the second parcel for the backyard also listed on the grant deed. As a result, the tax statements, notices of delinquency, and the Notice of Sale of Tax Defaulted Property for the backyard were issued to a prior owner. Petitioners were never issued notices of delinquent taxes or the Notice of Sale of Tax Defaulted Property for the backyard. Petitioners were only issued tax statements for the residential parcel, but state they believed their tax payments encompassed both their residence and the backyard.
- On March 15-18, 2013, the backyard Property was sold at the tax sale. Petitioners state they first received notice the backyard Property had been sold in April 2019 when the purchaser contacted them and informed them of the tax sale.
- Pursuant to Revenue and Taxation Code Section 3725 Petitioners normally have one year from the date of the execution of the tax collector's deed to petition the Board of Supervisors to rescind the tax sale of the Property. However, the one-year statute of limitations is tolled for an owner in possession until the owner receives actual notice of the tax sale. *Mayer v. L&B Real Estate* (2008) 43 Cal.4th 1231. The County received Petitioner's Petition to Rescind Improper Tax Sale of the Property on June 6, 2019, within one year of the April 2019 notice date.

Henry C. Levy, Treasurer
September 11, 2020
Page 2

- The purchaser of the Property opposes rescission of the tax sale. Pursuant to Revenue and Taxation Code section 3731(b), if the written consent of the purchaser is not obtained, the sale may be rescinded by the board of supervisors if a properly noticed hearing is held before the board of supervisors.
- Your office has confirmed that as of **August 10, 2020**, the property has not been transferred or conveyed by the purchasers to a bona fide purchaser for value.
- Your office has confirmed that as of **August 10, 2020**, the property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed.

Very truly yours,

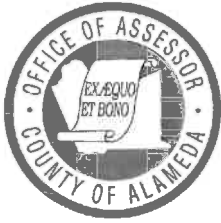
DONNA R. ZIEGLER
County Counsel

Farand C. Kan

By
Farand Kan
Deputy County Counsel

FK/jam

ATTACHMENT G



OFFICE OF ASSESSOR
COUNTY OF ALAMEDA

1221 Oak St., County Administration Building

Oakland, California 94612-4288

(510) 272-3787 / FAX (510) 272-3803

PHONG LA
ASSESSOR

Theody Virrey
Tax Defaulted Land Supervisor
Alameda County Treasurer-Tax Collector's Office
1221 Oak Street, Room 131
Oakland, CA 94612

Date 9/17/2020

Re: APN 501-1540-1-2

Hi Theody:

In reviewing the legal descriptions of the following documents, I found that our office should have include the Assessor's parcel 501-1540-1-2 along with APN 501-1540-2 when entering the data for the last four out of the following five recorded deeds listed below. Those four deeds did not list tax parcel 501-1540-1-2, but it was described in the legal descriptions. As a result of these errors the owners of parcel 501-1540-1-2 may not have received property tax bills which may have resulted in that parcel being sold as a tax defaulted parcel on 4/24/2013 with the tax deed 2013144900. We apologize for our errors.

Events:

Document	Date	APN	Grantee
2000-140303	5/12/2000	501-1540-1-2 501-1540-2	Jamal Mahgoub & Maggie Abdelhalm
2005-135957	4/07/2005	() 501-1540-2	Jamal Mahgoub
2008-259941	8/25/2008	() 501-1540-2	Wells Fargo Bank ...
2009-089610	3/27/2009	() 501-1540-2	James H. Harrison & Candie Harrison
2014-257750	10/23/2014	() 501-1540-2	James H. Harrison & Candie Harrison TRS

Sincerely,
Chuck Ludwig
Mapping Supervisor
Alameda County Assessor's Office
510-208-4878
Charles.ludwig@acgov.org