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Shepard S. Kopp SBN: 174612
Attorney for Property Owner Hiuyan (Tina) Lam

BEFORE THE BOARD OF SUPERVISORS FOR
THE CITY AND COUNTY OF SAN FRANCISCO

IN RE COMMITTEE OF THE WHOLE)	OWNER TINA LAM'S BRIEF IN
HEARING TO CONSIDER RESCISSION)	OPPOSITION TO REQUEST FOR
OF THE TAX SALE OF THE PRESIDIO)	RESCISSION;
TERRACE COMMON AREA)	AND SUPPORTING DOCUMENTS
)	AND DECLARATIONS
)	
)	DATE: November 28, 2017
)	TIME: 3:00 PM

The owner of the Presidio Terrace Common Area, Tina Lam, submits the following brief and attached documents in opposition to the petitioner's request for rescission of the tax sale.

Dated: 11-16-17


Shepard S. Kopp
Attorney for Tina Lam

1 **THE QUESTION PRESENTED**

2 This hearing presents an important question which can only be answered by the
3 conscience and, ultimately, the vote of each individual member of this Board of Supervisors.
4 That question is: in the City and County of San Francisco, does there exist a different
5 standard of government service, which guarantees different results for the wealthy and
6 politically connected, than there is for others?

7 If the members of this Board are to live up their promises of an impartial city
8 government dedicated to fair treatment for all, the answer to that question must be a
9 resounding NO. Money and political patronage should not and cannot be permitted to sway
10 this Board to rescind a sale which was conducted in accordance with all statutes by the San
11 Francisco Tax Collector. The Presidio Terrace Association ("PTA") – having already lost
12 title to the property once before for failing to pay its taxes from 1978 to 1983 – now comes
13 before this Board to beg for yet another chance to do what is not just expected, but required,
14 of all property owners in the City: to pay their property taxes on time.

15 This Board should not heed the PTA's supplication. The PTA already received its
16 "freebie" when, after it defaulted on its taxes from 1978 to 1983, it was allowed to redeem
17 the property in 1985. The PTA does not deserve, and should not get, another bite at this
18 apple.

19 Because the Tax Collector did everything it was legally required to do in conducting
20 this tax sale, the Board should vote to not rescind the sale.

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1 I.

2 **THE BOARD'S ROLE HERE IS ONLY TO DETERMINE WHETHER**
3 **THE TAX COLLECTOR FOLLOWED ALL STATUTES WHICH**
4 **GOVERN HOW TAX DEFAULT SALES MUST BE CONDUCTED.**
5 **ANY CLAIMS OF CONSTITUTIONAL DUE PROCESS VIOLATIONS**
6 **MUST BE, AND WILL BE, RESOLVED IN A COURT OF LAW.**

7 As far as can be determined, this Board of Supervisors has never held a hearing
8 authorized by California Revenue and Taxation Code section 3731 to consider the rescission
9 of the sale of a tax-defaulted property. Accordingly, there are no preexisting rules in place
10 which govern how such a hearing should be conducted and what materials or issues the
11 Board should consider.

12 Preliminary, we note our objections to two provisions of the motion passed under File
13 Number 170888 which established the process and conduct of this hearing. First, the motion
14 provides that the petitioner is allowed to present its case first, then hear the presentations of
15 the Tax Collector and the purchaser of the property, and then is allowed to have the last word
16 in the form of final comments by the petitioner. This is manifestly unfair, and we urge the
17 President of the Board to eliminate the opportunity for the petitioner to give final comments.
18 Both the PTA and Ms. Lam should have an equal amount of time to make their respective
19 cases, and petitioner should not be permitted to have the last word.

20 Second, we are informed and believe that we may be permitted only ten minutes to
21 make our presentation. While counsel for Ms. Lam strongly believes that brevity is not only
22 the soul of wit, but also of effective advocacy, it may prove difficult or impossible to make
23 all salient points in 10 minutes. Accordingly, we respectfully request 15 minutes in which
24 to make our presentation.

25 We turn now to the substance of this hearing. The very first question that must be
26 answered is, what is the proper role for the Board at this hearing? The Board's role in
27 conducting this hearing can be defined by which issues it should address, and which it should
28 not. In brief, the Board should do the following:

- 1 1) Determine the facts of how this tax-default sale occurred; and
- 2 2) Determine whether the Tax Collector followed all relevant statutes in
- 3 conducting that sale.

4 If the Board determines that these laws were followed, the Board's inquiry should
5 conclude with a vote against rescission of the sale. In making this determination, the Board
6 should give great weight to the recommendation of the Tax Collector, just as every other
7 Board of Supervisors in the State of California does when conducting a Rev. and Tax. Code
8 §3701 hearing. (*See Declaration of Shepard S. Kopp at lines 11-17.*)

9 On the other hand, what is an inappropriate role for the Board to play at this hearing?
10 The answer to this question is simple, but of the utmost importance: It would be wholly
11 improper for the Board to consider any of the constitutional due process claims that will
12 doubtless be raised by the PTA. The reason this would be improper is because those claims
13 can and ultimately will be addressed in a court of law, where longstanding rules and
14 procedures govern how arguments are made by one side, rebutted by the other, and
15 considered and resolved by the court. The constitutional claims that will be raised by the
16 PTA are quite simply impossible to address in a forum such as this hearing, for several
17 reasons.

18 First, although several members of this Board are trained attorneys, the majority is not.
19 The constitutional claims raised by the PTA will require an exhaustive and detailed analysis
20 of dozens of judicial opinions issued by the California Court of Appeal and the Supreme
21 Courts of both California as well as the United States. A legislative body consisting of a
22 majority of non-lawyers simply cannot contend with constitutional legal issues of this
23 complexity in a way that is fair to the parties.

24 Second, the process in place for this hearing does not provide a fair opportunity to
25 address any due process issues. To understand why this is so, it is only necessary to compare
26 and contrast the longstanding legal procedures that will be employed in the court case with
27 the process in place here before the Board. Here, the purchaser and owner of the property,
28 Ms. Lam, will be filing her brief at the same time as the PTA, i.e., essentially in the blind as

1 to what the PTA will argue. While Mr. Emblidge's July 11, 2017 letter to the Board cites
2 two California Court of Appeal decisions – both of which are distinguishable on their facts
3 to the facts of this tax sale – we anticipate that the PTA's filing will contain numerous
4 citations to other appellate decisions.¹ Yet, the process in place does not afford us the
5 opportunity to respond in detail in writing to demonstrate why these decisions may be
6 distinguishable from the facts of this case or otherwise irrelevant. At best, we could use our
7 limited time at the hearing to rebut the cases cited by the PTA in its filing. Put simply, this
8 procedure does not provide us with a sufficient opportunity to be heard on any constitutional
9 claims, which in and of itself would violate Ms. Lam's due process rights.

10 Third, although we are in possession of records related to the sale which have been
11 provided by the Tax Collector's office, no one from the Tax Collector's office is willing to
12 discuss the import of each document provided or even tell us what position they will be
13 taking in their filing before the Board. And, that filing is not due until three days after we
14 file. This process leaves Ms. Lam at a real disadvantage as we are being to forced to guess
15 about what facts and arguments will be presented to the Board by the PTA and the Tax
16 Collector. This is yet another reason why the constitutional issues should not be taken up by
17 the Board, as they cannot be fleshed out in a manner that is fair to all sides.

18 Conversely, in the San Francisco Superior Court, the constitutional claims made by
19 the PTA will be raised in a legal brief filed with the court and provided to Ms. Lam. We will
20 then have the opportunity to read the cases which have been cited, conduct research of our
21 own, and present our counter-arguments in our own legal brief, citing other legal opinions
22 that support our position. The judge will then consider both sides' briefs and the cases cited
23 therein, and may conduct his or her own additional research, before deciding whether the
24 constitutional claims raised by the PTA have merit. This procedure of adjudication has been
25 developed over hundreds of years in our legal system, and has proven to be the fairest way

26
27 Just to be on the safe side, later in this brief we will discuss those two cases and explain
28 why they have no vitality in this context, and cite to other cases which demonstrate that
rescission is not warranted.

1 to resolve constitutional claims such as those made by the PTA in this matter.

2 And, as a matter of realpolitik, it is patently obvious that, no matter what decision this
3 Board makes on the question of rescission, the PTA's due process claims will be addressed
4 and resolved in a court of law. The PTA has already filed suit in the case entitled *Presidio*
5 *Terrace Association vs. Hiuyan Lam and the City and County of San Francisco*, San
6 Francisco Superior Court case number CGC-17-560170. The case is set for a status
7 conference in December 2017.

8 If the Board votes to not rescind the sale, the PTA will argue its constitutional due
9 process claims in that court case and the judge presiding over the case will rule on those
10 claims.

11 On the other hand, if the Board votes to rescind this tax sale, Ms. Lam will file suit
12 against the City and the PTA in San Francisco Superior Court seeking an order reversing
13 rescission of the tax sale. That lawsuit will necessarily involve a judicial determination of
14 whether the PTA's due process claims are meritorious.

15 Accordingly, besides the fundamental unfairness to both parties of the Board
16 considering due process issues under the procedures established for this hearing, the fact that
17 these due process issues will necessarily be resolved in a court of law in the future is another
18 reason why the Board should not consider any due process claims.

19
20 **II.**

21 **THE FACTS OF THE TAX-DEFAULT SALE DEMONSTRATE THAT**
22 **THE TAX COLLECTOR FOLLOWED ALL APPLICABLE STATUTES**
23 **IN CONDUCTING THE SALE. THEREFORE, THE SALE SHOULD**
24 **NOT BE RESCINDED.**

25 **A. The PTA was on notice that it had an affirmative duty to pay its property taxes**
26 **because it had already defaulted on the property and lost title to the street.**

27 Before reciting the facts which show that the Tax Collector complied with all laws in
28 conducting the sale, it bears emphasis to note that this is not the first time the PTA has failed

1 to pay its property taxes and has lost title to the street. From 1977 to 1983, the PTA didn't
2 pay its taxes and the property was deeded to the State of California in 1983.² It wasn't until
3 1985 that the PTA woke up, paid its taxes and penalties, and redeemed the property from the
4 state. Included in the packet of exhibits attached to this brief is a two page document Bates-
5 stamped Lam-000111, which shows the conveyance of the street to the state in 1983 for
6 unpaid taxes. The second page of that document shows that the property was reconveyed to
7 the PTA in 1985.

8 Thus, as if the PTA wasn't already on notice that it was required to pay annual
9 property tax on the street – a concept that is likely known to every property owner in the State
10 of California, and indeed throughout the country – it was placed on notice in 1983 that if it
11 didn't pay its property taxes, it could and likely would lose title to the street.

12 And, there are current members of the PTA who lived on the street and belonged to
13 the PTA at the time of its first default in 1983. For example, Jacqueline Young of 5 Presidio
14 Terrace, a current member of the board of the PTA, has lived on the street since 1972. And
15 there are others. These residents and the PTA itself has been on notice since 1983 that if
16 they didn't pay their taxes they would lose the street. Yet, they blithely ignored their tax
17 obligations.

18
19 B. This Board has already determined that the Tax Collector has followed the law
20 in conducting this tax-default sale.

21 Before a tax-defaulted property may be sold at auction in the state of California, the
22 Board of Supervisors must approve the sale. (Rev. and Tax. Code § 3694.) This Board did
23 just that on February 24, 2015, when it adopted a resolution under File Number 150077
24 authorizing the sale of this property, as well as hundreds of other tax-defaulted properties.
25 Before that resolution passed, the proposed tax sale was considered in the Budget and

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27 ²
28 The law changed in 1984 to permit the direct sale at auction of tax-defaulted properties as opposed
to deeding them first to the state, which had been the previous initial step in the process of disposing
of tax-defaulted property.

1 Finance Committee on February 11, 2015. The Chair of that committee was Supervisor
2 Farrell. Supervisor Tang was present as well, and asked questions at the hearing. The
3 committee heard from Amanda Fried from the Office of the Treasurer and Tax Collector.

4 When the full Board passed the resolution authorizing this tax sale on February 24,
5 2015, it made the following finding:

6 “The San Francisco Tax Collector has complied with all the statutory prerequisites for
7 selling tax-defaulted property at public auction...”

8 That statement was correct at the time this Board decreed it in 2015, and it is no less
9 true now. Indeed, California law recognizes that public officials typically perform their
10 duties, and California Evidence Code section 664 enshrines that understanding: “It is
11 presumed that official duty has been regularly performed.”

12 The Tax Collector has stated publicly that his office followed all applicable laws
13 before conducting this sale, and the documents in the case do not provide any reason to doubt
14 the veracity of his statements.

15
16 C. The San Francisco Tax Collector did indeed comply with all the statutory
17 prerequisites for selling tax-defaulted property at public auction.

18 Before tax-defaulted property can be sold, the Tax Collector is required to comply
19 with numerous state statutes that require notice to be mailed to the assessee and any other
20 parties of interest, as well as the State Controller. Other statutes require the publishing in
21 a local newspaper of the intent to sell the property at auction. All of this was done, and the
22 compliance with these statutes is set forth in the attached exhibits and Declaration of Shepard
23 S. Kopp.

24 That said, this Board must focus intently on one of the statutes that has particular
25 importance to the issue presented at this hearing. California Revenue and Taxation Code
26 section 3701 states as follows:

27 Not less than 45 days nor more than 120 days before the proposed sale, the tax
28 collector shall send notice of the proposed sale by certified mail with return

1 receipt requested to the last known mailing address, if available, of parties of
2 interest, as defined in Section 4675. The notice shall state the date, time, and
3 place of the proposed sale, the amount required to redeem the property, and the
4 fact that the property may be redeemed up to the close of business on the last
5 business day prior to the date of the sale, and information regarding the rights
6 of parties of interest to claim excess proceeds, as defined in Section 4674, if
7 the property is sold and excess proceeds result from that sale.

8 The tax collector shall make a reasonable effort to obtain the name and last
9 known mailing address of parties of interest.

10 The validity of any sale under this chapter shall not be affected if the tax
11 collector's reasonable effort fails to disclose the name and last known mailing
12 address of parties of interest or if a party of interest does not receive the mailed
13 notice.

14 (Underscoring supplied.)

15 The last paragraph section 3701 is critical to any analysis of this sale, and compels the
16 conclusion that the sale was valid because the Tax Collector made reasonable efforts to
17 obtain the last known mailing address of the PTA. Even though the PTA may not have
18 received the mailed notice of sale, section 3701 makes clear that that fact cannot affect the
19 validity of the tax sale.

20 In this regard, it is instructive to look at the first page of the document entitled "City
21 and County of San Francisco Tax Roll" (Exh. 3). The first two rows of this document list
22 in the first column the mailing address for the assessee. In the year 2000 the Tax Collector
23 had no mailing address on file for the PTA. That changed the next year. In 2001, the Tax
24 Collector had an address of "47 Kearny Street, Floor 6, San Francisco, CA 94108." How
25 did this change come about? The obvious, and indeed the only logical inference is that the
26 PTA or its property manager provided the Tax Collector with this address. The change
27 certainly cannot be attributed to any error on the part of the Tax Collector. And, bear in mind
28 that it is the responsibility of the property owner to keep a valid address on file with the Tax

1 Collector so that bills are mailed to the correct address.

2 It is beyond dispute that in this case none of the tax bills nor any other correspondence
3 mailed by the Tax Collector to the Kearny Street address was ever returned unclaimed –
4 contrary to the unfounded assertions made by former Presidio Terrace-resident Senator
5 Dianne Feinstein in her letter to this Board. As the attached declaration of Shepard S. Kopp
6 makes clear, the Tax Collector is not in possession of any mail that was sent to the PTA and
7 returned to the Tax Collector as unclaimed or undeliverable.

8 Indeed, the Notice of Sale of Tax-Defaulted Property, delivered March 9, 2015, via
9 certified mail, was signed for on that same day and not returned to the Tax Collector.
10 Accordingly, the Tax Collector had no reason to believe that the PTA had not received many
11 years of mailed tax bills, as well as the Notice of Sale, and accordingly had no duty to do
12 anything additional to search for the PTA’s mailing address. In spite of that fact, the Tax
13 Collector did do more. The Tax Collector retained the services of an outside title company,
14 Old Republic National Title Insurance Company, to research the property and determine the
15 identity and addresses of any interested parties, which would include the PTA. The title
16 search did not disclose any other valid address for the PTA. (See Exh. 5.)

17 That was legally more than the Tax Collector was required to do, and certainly
18 satisfies the requirements Rev. and Tax. Code §3701 that the “tax collector shall make a
19 reasonable effort to obtain the name and last known mailing address of parties of interest.”

20 Without contending with the yet-unknown case law that the PTA may present, we can
21 say at this point that the two cases cited by the PTA in its July 11, 2017 letter contain very
22 different facts and are thus not persuasive authority for the claim the PTA makes that the Tax
23 Collector did not fulfill his duties under the law.

24 *Banas v. Transamerica Title Ins. Co.*(1982) 133 Cal.App.3d 845, is completely off
25 point. That case involved the nonpayment of property taxes on a parcel of property that the
26 owners did not know or have any reason to know was separate from the adjacent parcel on
27 which they lived in a house and for which they paid annual property taxes on time. Indeed,
28 the *Banas* case itself acknowledges the principle that due process does not require actual

1 notice to the owner of an impending tax sale, and that a multitude of cases hold or indicate
2 that publication of notice is all the due process notice to which a delinquent taxpayer is
3 entitled. (*Banas*, 133 Cal.App.3d 845, 851.) However, because the property owners in
4 *Banas* did not have any reason to know that they were not paying the annual taxes, the court
5 found that the methods used by the tax collector might have been insufficient, at least to the
6 extent that the case could not be decided on summary judgment but would instead have to
7 be decided at trial. That is a far cry from the situation here, where the PTA knew it wasn't
8 paying its property taxes and was on notice that it needed to be vigilant about paying these
9 taxes because it had already lost the property once to the state for nonpayment.

10 The other case cited in the PTA's letter is even less relevant. In *Bank of America v.*
11 *Giant Inland Empire R.V. Center* (2000) 78 Cal.App.4th 1267, 1280-1281, the notice of sale
12 sent to the bank, which was a lienholder on the tax-defaulted property, was returned to the
13 tax collector unclaimed before the tax sale. Thus, the tax collector knew that an interested
14 party had not received notice of the impending sale. The court held that because a minimal
15 inquiry would have revealed a valid address for the bank, the tax collector was required to
16 do more.

17 Again, that is completely different from the situation here, where the PTA apparently
18 provided the Kearny Street address to the Tax Collector, and there was never one piece of
19 mail sent by the Tax Collector to that address that was ever returned unclaimed.

20 Contrary to the PTA's assertions that posting the property was required, the United
21 States Supreme Court has clearly stated as follows:

22 "Due process does not require that a property owner receive actual notice before the
23 government may take his property." (*Jones v. Flowers* (2006) 547 U.S. 220, 226,
24 underscoring supplied, citing *Dusenbery v. United States*, 534 U.S. 161, 170.) In these cases
25 and others, the highest court in the country has approved government taking of property even
26 when the property owner did not have actual notice that his or her property was about to be
27 sold. This principle may come as a shock to those who have never studied this area of law,
28 but it is the law of the land.

1 It is true that the U.S. Supreme Court and other courts have held that when the
2 government knows that the owner of the property did not receive a letter of an impending tax
3 sale, due process requires the government to do something more before real property may be
4 sold. But those cases are all irrelevant to this case because here the Tax Collector had no
5 reason to believe the PTA had not received the tax bills, notices of default, or the notice of
6 impending sale. In fact, the *Jones* case merely concluded that when a mailed notice of a tax
7 sale was returned unclaimed, due process required the state to take additional reasonable
8 steps to attempt to provide the property owner notice and an opportunity to be heard before
9 selling his property to satisfy a tax debt, if it was practicable to do so. (*Id.* at p. 225.)

10 Furthermore, in California a long line of cases has held in tax sale situations that
11 publication of notice in a newspaper is all of the due process notice to which the delinquent
12 taxpayer is entitled, and that "as far as the mailing of additional notices of sale prior to the
13 sales to and from the State, or the mailing of any additional notices at all is concerned, such
14 notices could have been done away with or not required by the legislature in the first instance
15 without doing violence to due process." (*Chesney v. Gresham* (1976) 64 Cal.App.3d 120,
16 129.)

17 The theory underlying this legal principle is that annually assessed property taxes are
18 well known to the property owner and therefore he or she has an obligation to be on alert to
19 protect his rights against delinquency concerning those taxes. The very nature of annually
20 assessed property taxes is such that a property owner is already on notice that he or she
21 should be receiving a bill every year in the mail and that if he or she does not the taxes will
22 become delinquent and the property might be sold to satisfy them. (*Id.*)

23 The PTA was on notice that it had to pay its taxes, but it didn't. The Tax Collector
24 did exactly what it was required to do under the relevant statutes.

25
26 D. The PTA's suggestion that the Tax Collector is required to post a notice of sale
27 on every piece of vacant tax-defaulted property in the city is ludicrous.

28 The PTA suggests in its letter that the Tax Collector should have posted a notice of

1 sale on Presidio Terrace itself. (Of course, this suggestion assumes that the Tax Collector
2 or his employee could have gotten past the armed guard at the gated entrance to the Terrace.)

3 Still, the essence of the PTA's argument is opaque. Does the PTA insist that the Tax
4 Collector must post a notice of unpaid taxes or sale on every piece of vacant tax-defaulted
5 land in the City? If this is required, the Tax Collector had better ramp up his marine force
6 as it will require quite a bot of manpower to post notices on buoys floating over the 40-some
7 odd parcels of underwater tax-defaulted land some half-mile off Candlestick Point, all of
8 which sold at the last auction.

9 He had also better hire some skilled rock climbers to post parcels such as the cliff face
10 near the Filbert Steps that was put up for sale at the last auction.

11 And what about the parcel up for sale at the same auction that measures a tiny fraction
12 of an inch wide and 33 feet long? Must that be posted too? To ask the question is to
13 understand how ridiculous the PTA's suggestion really is.

14 But maybe, just maybe, the PTA's suggestion is not so extreme as all that. Perhaps
15 the PTA is merely asserting this: when the Tax Collector has the audacity to put up for
16 auction an exclusive, gated, private street owned by an association of wealthy, connected San
17 Franciscans – who can't be bothered to ensure that the Tax Collector has a valid address to
18 send their tax bills to, or to make certain that the taxes get paid on time, even after they have
19 already lost title to the street once for nonpayment of taxes – then that is the precise and only
20 situation in which the Tax Collector is required to post a notice of delinquent taxes or
21 impending sale on the property.

22 23 II.

24 THE PTA MAY HAVE A REMEDY FOR THE NEGLIGENCE OF ITS 25 PROPERTY MANAGEMENT COMPANY.

26 Conspicuously absent from its lawsuit, its letter, or its public pronouncements is
27 any acknowledgment by the PTA or its members that they bear any responsibility for their
28 current predicament. Instead, the PTA has consistently sought to blame others for its

1 problems, be it the Tax Collector or my client, Ms. Lam, whom they have falsely accused
2 of committing fraud in phone calls to the Tax Collector's office. (The PTA's July 11
3 letter is equally dismissive of Ms. Lam, referring to her as "someone named Hiuyan Lam"
4 and implying that she has acted in some nefarious fashion, when all she did was make a
5 perfectly legal purchase of a piece of tax-defaulted property.)

6 In spite of this consistent pattern of denial exhibited by the PTA, there is an entity
7 that may share the blame with the PTA for allowing this property to become tax-defaulted
8 and subsequently sold. The PTA hired a property management company called Chandler
9 Properties to manage the Terrace. As the attached letter and exhibits show, one of the
10 primary duties of any property management company is to ensure that the property taxes
11 are paid on time. Indeed, some property management companies send employees to the
12 Tax Collector's office to pay in person and obtain a receipt.

13 Additionally, because they are dealing with valuable pieces of property, property
14 management companies routinely carry insurance policies of upwards of \$1 million,
15 precisely to guard against errors of this magnitude.

16 The PTA might just want to stop assigning blame to the Tax Collector and Ms.
17 Lam, and think instead about focussing on its own negligence and that of its property
18 manager.

19 20 CONCLUSION

21 Because this was a perfectly legal tax sale in which the Tax Collector complied
22 with all applicable laws, this Board should vote against rescission of the sale.

23
24
25 Dated: _____

26 Shepard S. Kopp
27 Attorney for Tina Lam
28

1 the PTA in 1985.

2 Exhibit 3 is a copy of the secured tax rolls for the City showing the addition of the
3 Kearny Street address between the years 2000 and 2001.

4 Exhibit 4 is the Board of Supervisors Resolution under file number 105077 which
5 approved the tax sale.

6 Exhibit 5 is evidence of the title search conducted by the Tax Collector in its
7 reasonable effort to discover other mailing addresses for the PTA.

8 Exhibit 6 is a letter from Joan Holsten, an expert in the field of property
9 management.

10 Exhibit 7 is a document identifying one of the underwater parcels which were sold
11 at the same tax sale.

12 Exhibit 8 is a document identifying a very narrow parcel that was offered for sale
13 at the same tax auction.

14
15 All factual assertions in this brief are either known to me to be true, or I believe
16 them to be true on information and belief.

17
18 I declare under penalty of perjury that the foregoing is true and accurate, and that
19 this declaration was executed in the County of Los Angeles, State of California, on the
20 16th day of November, 2017.

21
22 By: 

23 Shepard S. Kopp
24 Attorney for Tina Lam
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EXHIBIT 1

Office of the Treasurer & Tax Collector
City and County of San Francisco
Property Tax Section



José Cisneros, Treasurer

NOTICE OF SALE OF TAX-DEFAULTED PROPERTY

PRESIDIO TERRACE ASSOCIATION
47 KEARNY ST FL 6
SAN FRANCISCO, CA 94108
Parcel: Block 1355 Lot 001

February 23, 2015

CITY AND COUNTY OF SAN FRANCISCO OFFICE OF THE TREASURER AND TAX COLLECTOR

IMPORTANT NOTICE TO PARTIES OF INTEREST

Our records indicate that you may have a legal interest in the property described below. This property will be offered for sale at auction to the highest bidder, at the place, date and time indicated. The proposed sale is for the purpose of satisfying unpaid taxes, penalties, and costs. The amount currently required for redemption is shown below.

THE RIGHT OF REDEMPTION WILL TERMINATE AT THE CLOSE OF BUSINESS ON THE LAST BUSINESS DAY PRIOR TO THE DATE THE SALE BEGINS.

Redemption amount:	\$994.77
Location of sale if not redeemed:	WWW.BID4ASSETS.COM
Date and time of sale:	April 17 – April 20, 2015
Last Assessee:	PRESIDIO TERRACE ASSOCIATION
Street Address:	0000 V
Property Description:	Vacant Lot
Parcel No.:	Block 1355, Lot 001

If the property is not sold, the right of redemption will revive up to the close of business on the last business day prior to the next scheduled sale.

Note: For any property that has sustained damage due to a local, state, or federally declared disaster, and has not been substantially repaired within five years from the date of said disaster, that property may be not be eligible to be offered for sale at county auction for up to 10 years after the date of said disaster. If the property falls into this category, contact Taxpayer Assistance immediately at (415) 701-2311 or Dial 3-1-1 within San Francisco. Documentation may be requested by the tax collector that the property was damaged as a result of a declared disaster and the date the damage occurred.

CERTIFIED MAIL

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CITY AND COUNTY TAX COLLECTOR
PO BOX 7426
SAN FRANCISCO CALIFORNIA 94120-7426



91 7199 9991 7035 0741 5499

NOTICE OF SALE

PRESIDIO TERRACE ASSOCIATION
47 KEARNY ST FL 6
SAN FRANCISCO, CA 94108



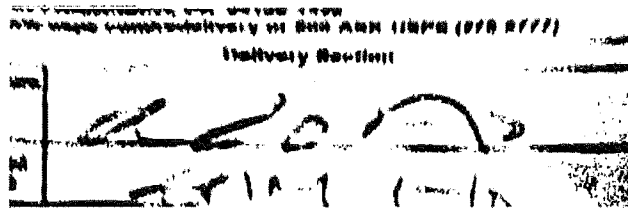
**UNITED STATES
POSTAL SERVICE.**

Date Produced: 03/16/2015

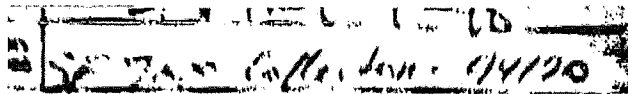
REPRODUCTION & MAIL SERVICES:

The following is the delivery information for Certified Mail™ item number 7199 9991 7035 0741 5499. Our records indicate that this item was delivered on 03/09/2015 at 10:44 a.m. in SAN FRANCISCO, CA 94120. The scanned image of the recipient information is provided below.

Signature of Recipient :



Address of Recipient :



Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

The customer reference number shown below is not validated or endorsed by the United States Postal Service. It is solely for customer use.

Customer Reference Number: 1393923 37726759

RIGHTS OF PARTIES OF INTEREST AFTER SALE

If the property is not redeemed, and it is sold, you have the right to claim proceeds remaining after the tax and assessment liens and costs of sale are satisfied. To claim the excess proceeds, you must be a "party of interest" as defined by section 4675 of the Revenue and Taxation Code.

A claim for excess proceeds must be filed within ONE YEAR after the tax collector's deed to the purchaser is recorded.

The law protects parties of interest by requiring that any assignment to another person of the right to claim excess proceeds can be made only by means of a dated, written document. The document must specifically state that the right to claim excess proceeds is being assigned and that each party to the transaction has informed the other of the value of the right being assigned.

If you have any questions concerning redemption, the proposed sale of the property, or your right to claim excess proceeds, please dial Taxpayer Assistance at 3-1-1 (within San Francisco only) or 415-701-2311.



San Francisco Assessor-Recorder
 Carmen Chu, Assessor-Recorder
DOC- 2015-K048920-00

Recd 18-San Francisco Tax Collector
 Monday, APR 20, 2015 14:19:28
 TLI Pd \$0.00 Rpt # 0005135813
 car/JL/1-1

Recording Requested By And
 When Recorded Mail To:

**PROPERTY TAX SECTION
 OFFICE OF THE TREASURER AND TAX
 COLLECTOR**
 1 Dr. Carlton B. Goodlett Place
 Room 110
 SAN FRANCISCO, CA 94102-0017

NOTICE OF PUBLIC AUCTION

AFFIDAVIT - RE: NOTICE OF PUBLIC AUCTION (R&T CODE SECTION 3704)

I, DAVID AUGUSTINE, hereby certify as follows:

That I am, and was at all times and dates in this affidavit mentioned, the duly qualified and appointed Tax Collector of the City and County of San Francisco, State of California. That this affidavit is affixed to the true copy of the publications of the Notice OF Public Auction of said City and County of San Francisco.

That the manner of the publication was in the form a printed notice appearing in the San Francisco Chronicle, a newspaper of general circulation as provided by the California Government Code Section 6063 and published in the City and County of San Francisco, on the following named days and dates to wit:

March 16, 2015, March 23, 2015 and March 30, 2015.

EXECUTED ON
 April 14, 2015

By: _____
 DAVID AUGUSTINE
 Tax Collector

A notary public or another officer completing this certificate verified only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA
 SAN FRANCISCO COUNTY

On April 14, 2015, before me, Nikhila Pai, Deputy County Clerk and Property Tax Manager, personally appeared DAVID AUGUSTINE, who proved to me on the basis of satisfactory evidence to be the person 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 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.

By:
 NIKHILA PAI
 Deputy County Clerk
 For: Naomi Kelly
 County Clerk and City Administrator

**DAILY JOURNAL CORPORATION
CALIFORNIA NEWSPAPER SERVICE BUREAU**

P.O. Box 54026 LOS ANGELES CALIFORNIA 90054-0026
PHONE: (213) 229-5300 FAX (213) 229-5481
FEDERAL TAX ID:95-4133299

**LEGAL ADVERTISING
INVOICE**


Invoice Number B2728597	Date 3/31/2015
Customer Account Number 1124120513	
Customer Payment Reference	
Special Project	

Ordered by:
NIKHILA PAI
CCSF TREASURER & TAX COLLECTOR
1 DR CARLTON B GOODLETT PL #140
SAN FRANCISCO, CA 94102 USA

For payment processing, please forward to: Page 1 of 1
NIKHILA PAI
CCSF TREASURER & TAX COLLECTOR
1 DR CARLTON B GOODLETT PL #140
SAN FRANCISCO, CA 94102 USA

DUE UPON RECEIPT

Type	Order No	Description	Amount
Invoice	B2728597	NOTICE OF PUBLIC AUCTION OF TAX-DEFAULTED PROPERTY FOR TCN3 TAX COLLECTOR NOTICE (3 P 62206 SAN FRANCISCO EXAMINER 10% 03/16,03/23,03/30/2015 LEGAL SECTION-DISPLAY AD PAGE 1: FULL PG = 8 COL x 10" PAGE 2: 1/2 PG (H) = 8 COL x 5.042" CAMERA READY 183 lines x 8 x 3 insert x \$3.75 10 % set aside	14,823.00 16,470.00 -1,647.00

PLEASE PROCESS FOR PAYMENT IMMEDIATELY. DUE UPON RECEIPT.		Total:	14,823.00
Please make check payable to: Daily Journal Corporation		Payment:	0.00
		Please Pay:	14,823.00
Please detach and return this portion with payment. To ensure proper credit to your account, please write your customer number on your check. If you have any questions about your account, please call 4152962456.	Invoice Date 3/31/2015	Invoice Number B2728597	Customer Number 1124120513
	 * A 0 0 0 0 0 3 7 1 8 0 6 7 *		
Government Advertising - Division 1124	Please Pay		14,823.00
DAILY JOURNAL CORPORATION CALIFORNIA NEWSPAPER SERVICE BUREAU ATTN: ACCOUNTS RECEIVABLE PO BOX 54026 LOS ANGELES, CA 90054-0026	NIKHILA PAI CCSF TREASURER & TAX COLLECTOR 1 DR CARLTON B GOODLETT PL #140 SAN FRANCISCO, CA 94102 USA		

SAN FRANCISCO EXAMINER

This space for filing stamp only

835 MARKET ST, SAN FRANCISCO, CA 94103
Telephone (415) 350-2811 / Fax (415) 350-2880
Visit us @ WWW.LEGALADSTORE.COM

NIKHILA PAI
CCSF TREASURER & TAX COLLECTOR
1 DR CARLTON B GOODLETT PL #140
SAN FRANCISCO, CA - 94102-4626

EXM#: 2728597

PROOF OF PUBLICATION

(2016.5 C.C.P.)

State of California }
County of SAN FRANCISCO } es

Notice Type: TCN3 - TAX COLLECTOR NOTICE (3 PUBS)

Ad Description:


NOTICE OF PUBLIC AUCTION OF TAX-DEFAULTED PROPERTY
FOR DELINQUENT TAXES FRIDAY, APRIL 17TH, 2015 THROUGH

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the SAN FRANCISCO EXAMINER, a newspaper published in the English language in the city of SAN FRANCISCO, county of SAN FRANCISCO, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of SAN FRANCISCO, State of California, under date 10/18/1951, Case No. 410667. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

03/16/2015, 03/23/2015, 03/30/2015

Executed on: 03/30/2015
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.



Signature



**NOTICE OF PUBLIC AUCTION OF TAX-DEFAULTED PROPERTY FOR
DELINQUENT TAXES**

FRIDAY, APRIL 17TH, 2015 THROUGH MONDAY, APRIL 20TH, 2015

(Made pursuant to Section 3692, Revenue and Taxation Code)

From April 17th, 2015 through April 20th, 2015 I, David Augustine, City and County of San Francisco Tax Collector, am directed to conduct a public auction sale by the Board of Supervisors of the City and County of San Francisco, California. The tax-defaulted properties listed below are subject to the tax collector's power of sale and have been approved for sale by a resolution of the City and County of San Francisco Board of Supervisors dated March 6th, 2015.

The sale will be conducted at www.Bid4assets.com from Friday, April 17th, 2015 at 8:00 a.m. (PT) through Monday, April 20th, 2015 at 12:00 Noon (PT) as a public auction to the highest bidder for cash in lawful money of the United States or negotiable paper, for not less than the minimum bid as shown on this notice.

Bidders are required to conduct any research or due diligence they wish to conduct prior to submitting a bid. A bid is an irrevocable offer to purchase a property. A bid accepted is a binding contract. A bidder is legally and financially responsible for all properties bid upon whether representing one's self or acting as an agent. The City and County of San Francisco, Office of the Treasurer & Tax Collector, reserves the right to pursue all available legal remedies against a non-paying bidder.

Only bids submitted via the Internet will be accepted. Bidders interested in offline bidding options should call Bid4Assets at 1-877-427-7387. Pre-registration is required. Bidders must register on-line at <https://secure.bid4assets.com/register> and submit a refundable deposit of \$1,035 by Monday, April 13th, 2015 at 1:00 p.m. (PT). All unsuccessful bidders will receive a refund of their deposit within ten (10) business days after the close of the auction. The deposits of the successful bidders will be applied to the purchase price. Full payment and deed information indicating how title should be vested is required within 72 hours after the end of the sale. A recording fee of \$30.00 and transfer tax will be added to and collected with the purchase price and is calculated at \$2.50 for each \$500 or portion thereof if the entire value or consideration is more than \$100 but less than or equal to \$250,000. If the entire value or consideration is more than \$250,000 but less than \$1,000,000, the transfer tax will be \$3.40 for each \$500 or portion thereof. If the entire value or consideration is more than \$1,000,000 but less than \$5,000,000, the transfer tax will be \$3.75 for each \$500 or portion thereof. If the entire value or consideration is more than \$5,000,000 but less than \$10,000,000, the transfer tax will be \$10.00 for each \$500 or portion thereof.

All property is sold as is. The county and its employees are not liable for the failure of any electronic equipment that may prevent a person from participating in the sale.

The right of redemption will cease on Thursday, April 16th, 2015, at 5:00 p.m. (PT) and properties not redeemed will be sold. If a parcel is not sold, the right of redemption will

revive and continue up to the close of business on the last business day prior to the next scheduled sale.

If the properties are sold, parties of interest, as defined in California Revenue and Taxation Code Section 4675, have a right to file a claim with the county for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of the liens and costs of the sale that are paid from the sale proceeds. Notice will be given to parties of interest, pursuant to law, if excess proceeds result from the sale.

Potential bidders should contact the Office of the San Francisco Treasurer and Tax Collector at City Hall, 1 Dr. Carlton B. Goodlett Place, Room 110, San Francisco, CA 94102 or visit our website at www.sftreasurer.org/taxsale or call a customer service representative at (415) 701-2311 for more information regarding the public auction.

PARCEL NUMBERING SYSTEM EXPLANATION

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map, (if applicable), and the individual parcel on the map page or in the block. The assessor's maps and further explanation of the parcel numbering system are available in the assessor's office.

The properties that are the subject of this notice are situated in the City and County of San Francisco, California, and are described as follows:

ASSESSOR'S PARCEL NO.	LAST ASSESSEE NAME	MINIMUM BID
01-0026T-006A	DAVID W ALSUP & VIRGINIA C ALS	\$2,157.97
01-0026T-017A	TIMESHARE SOLUTIONS LLC	\$1,899.91
01-0026T-022B	DOUGLAS F. ALLEN & PAIGE L. AL	\$1,590.63
01-0026T-024B	WARREN D. BAXTER & ROBIN R. GO	\$3,031.00
01-0026T-037B	GENE KUNITOMI & JAN DISTEL KUN	\$2,325.41
01-0026T-072B	WEED LUCILLE	\$2,853.05
01-0026T-109A	ALAN S. VANHARTESVELDT & CATHY	\$2,361.11
01-0026T-119B	LEVY RODIN BUKKA & DENISE	\$2,415.64
01-0026T-153B	UNGER JOSEF & MARGARET	\$3,203.44
01-0026T-195B	CHARETTE C	\$2,853.05
01-0026T-196A	SUSAN DELAROSA FONG	\$3,333.12
01-0026T-196B	LYMBERIS NICK & BARBARA	\$2,379.67
01-0026T-218A	WILLIAM M MERRITT & TIFFANY L	\$2,106.50
01-0026T-231A	MARK A GUTHRIE REVOC TRUST	\$1,713.67
01-0026T-247B	MCAFEE JR. JOHN J.	\$3,226.94
01-0026T-255A	GOLDBAUM ROBERT I	\$3,497.88
01-0026T-262A	RICHARD DAGENAIS	\$2,237.50
01-0026T-267B	LENTZ MARCUS C.	\$2,196.42

01-0026T-269B	POLLOCK ROBERT E.	\$3,097.95
01-0026T-272B	NOONAN SHELBY	\$1,699.59
01-0026T-281A	VAUGHN MARK	\$2,466.15
01-0026T-281B	RODRIGUEZ WENDY A	\$2,402.29
01-0026T-328A	FELIPE A MIRANDA & ELIZABETH M	\$2,043.72
01-0026T-331B	STONE DAVID	\$3,611.11
01-0026T-354A	PHILIP E DRYSDALE & ANN V HUNT	\$1,502.32
01-0026T-391A	GREGORY F. KOPECKY & TERI A. H	\$3,149.83
01-0026T-424A	LEE M. EVANS & MELISSA EVANS	\$3,211.28
01-0026T-441A	ROQUE GREGORIO CENTENO & SARAH	\$3,466.69
01-0026T-442A	CRECCA JOSEPH F	\$1,506.54
01-0026T-450A	CURTIS K MADDEN III & KAREN M	\$3,198.20
01-0026T-597A	EARL L MILLER & ELIZABETH M MI	\$2,397.52
01-0026T-666A	HARRY E. SELLS & CAROLYN A. SE	\$2,396.27
01-0026T-702A	SHERRY G BRAUN	\$1,876.88
01-0026T-714A	JEFFREY A LAROSE & ELAINE L NO	\$2,870.90
01-0026T-733A	RANDY M JENSEN & KELLEY C JENS	\$2,159.41
01-0026T-741A	WILLIAM CONKLIN & JENNIFER HEI	\$2,354.51
01-0026T-783A	MICHAEL R. SERVICE & AURELIA M	\$3,369.23
01-0026T-787A	DAVID L. BRAZEE & JILL JANSON	\$3,811.14
01-0026T-866A	CLEMINS KYLE A	\$2,354.51
01-0026T-934A	SAM F CARDINALE & JULIE CARDIN	\$2,146.03
01-0078-053	M SANTINI E & L	\$1,023.39
01-0106-041	ELLIOTT JOHN C TRUSTEE	\$137,924.21
01-0106-042	ELLIOTT JOHN C TRUSTEE	\$83,202.52
01-0118-025A	SHEEHAN MARY A	\$1,192.89
02-0179-031A	GENTOLO JOHN B	\$1,134.97
03-0253T-001C	DECOURSEY DEAN C	\$10,574.62
03-0253T-005G	EST.FITZGERALD EDWARD J&LUCILL	\$2,039.05
03-0253T-010S	CHADLY SAID	\$1,670.63
03-0253T-011H	KNORR TOM J	\$9,887.06
03-0253T-011S	BEADEL THOMAS C&CARYL H	\$7,133.80
03-0253T-012H	KNORR TOM J	\$10,855.00
03-0253T-013H	G & B ASSOCIATES	\$10,855.00
03-0253T-014H	SASIAIN BEATRICE N	\$7,389.21
03-0253T-015H	WOOD WILLARD K&ZANDRA Y	\$10,710.41
03-0253T-016H	KNORR TOM J	\$10,229.60
03-0253T-018C	GARCIA JULIA R 1/2& RAMIREZ G	\$6,950.67
03-0253T-022N	SCISSEL CAROL J & HESS JUDITH	\$6,630.01
03-0253T-025H	KNORR TOM J	\$10,279.67
03-0253T-025S	KNORR TOM J	\$7,320.75
03-0253T-027H	KNORR TOM J	\$10,197.99
03-0253T-028G	WELLS FARGO REALTY SERVICES	\$4,359.11

03-0253T-028H	NOB HILL CITY PLAN OWNERS ASSN	\$10,227.85
03-0253T-029S	NOB HILL INN CITY PLAN OWNERS	\$7,029.00
03-0253T-033H	FN REALTY SERVICES INC TRUSTEE	\$11,184.09
03-0253T-034S	DELBARGA ELAINE	\$5,928.68
03-0253T-035G	TROWBRIDGE DWIGHT H III & KAST	\$5,354.09
03-0253T-039G	BROWN, WARNER H&MINNIE J	\$6,083.09
03-0253T-040S	SOWARD STUART E&SHEILA F	\$2,366.85
03-0253T-045C	NOB HILL CITY PLAN OWNERS ASSN	\$9,166.79
03-0253T-046C	NOESEN HAROLD & MARY B	\$9,345.76
03-0253T-050H	DOGGETT CHARLES T	\$11,084.97
03-0253T-054N	VISSMAN ROBERT E&MAE T	\$6,768.52
03-0253T-055H	POULSEN KENNETH L&GAIL C	\$2,064.02
03-0253T-055N	RAUSCH PAUL E & ONA J	\$6,656.13
03-0253T-056S	LEE GERALDINE A	\$7,049.14
03-0253T-057N	PIONEER FEDERAL SAVINGS BANK	\$6,303.54
03-0253T-064N	KUAN RANDELL & DIANA	\$6,514.75
03-0253T-072H	HICKEY WILLIAM R & HICKEY SHAR	\$9,954.88
03-0253T-074S	LEE GERALDINE A	\$7,049.14
03-0253T-078S	LEE GERALDINE A	\$7,149.14
03-0253T-079S	LEE GERALDINE A	\$7,180.00
03-0253T-084C	WELLS FARGO REALTY SERVICES	\$9,627.45
03-0253T-086N	CARAWAY JOHN M	\$1,679.44
03-0253T-089N	HERRERA JOSEPH M & HERRERA KAT	\$6,630.01
03-0253T-090N	SINGER TIMOTHY M&SUSAN K	\$6,067.56
03-0253T-091N	FN REALTY SRVS INC TR	\$6,303.54
03-0253T-091S	ALFSEN LYNN B & JOAN	\$2,664.24
03-0253T-096N	INGRAM THEODORE & INGRAM LEONO	\$8,198.87
03-0253T-097S	CARTER DALE H&YVONNE A	\$7,743.80
03-0253T-098N	TORACCA MARIOLINA	\$8,198.87
03-0253T-099H	HARTMAN PAUL H JR&JOAN M	\$9,200.65
03-0253T-101C	GEIGER RICHARD A & GEIGER ANTO	\$9,627.45
03-0253T-102C	WEBB BRUCE J	\$9,541.77
03-0253T-105S	RODARM DAVID	\$2,221.80
03-0253T-106C	AYE THOMAS L & MARY O	\$9,539.00
03-0253T-108C	SMITH THOMAS F & KATHERYN R	\$2,654.73
03-0253T-111S	VACATION SOLUTIONS LLC	\$1,576.96
03-0253T-112C	WICKS TRUST THE	\$1,864.18
03-0253T-112S	PON DOUGLAND & EVA	\$8,589.14
03-0253T-113S	RANGLES TARYN	\$1,363.85
03-0253T-114C	NOB HILL CITY PLAN OWNERS ASSN	\$9,207.13
03-0253T-117C	SANMARTIN DANICA M	\$8,197.71
03-0253T-123C	MACGILLIVRAY BART	\$3,206.49
03-0253T-123N	CONRADI GLORIA A	\$7,148.96

03-0253T-129N	GORDON JULES H&GRETCHEN	\$7,023.88
03-0253T-130N	GORDON JULES H&GRETCHEN	\$7,007.82
03-0253T-135N	SCHNEERSON RUSSIAN JEWISH CENT	\$4,023.27
03-0253T-135S	FN REALTY SRVS INC TR	\$8,650.00
03-0253T-136N	JEWISH EDUCATIONAL CENTER	\$3,405.43
03-0253T-136S	NOB HILL CITY PLAN OWNERS ASSN	\$8,496.01
03-0253T-137G	CALLAHAN & ZALINSKY ASSOCS LLC	\$1,667.10
03-0253T-138N	ATUALEVAO EUNIKE S	\$7,148.96
03-0253T-139G	WELLS FARGO REALTY SERVICES	\$5,238.09
03-0253T-140S	HODGES DALE	\$8,787.99
03-0253T-141C	HONG GEORGE P & ANN C	\$5,638.40
03-0253T-141G	SCHERBARTH CONNIE K	\$5,251.87
03-0253T-141S	DILLON LOUELLA G	\$8,787.99
03-0253T-142S	MONTERREY GEORGE R & MONTERREY	\$8,787.99
03-0253T-146N	F N REALTY SERVICES INC	\$7,113.88
03-0253T-149N	LANGHORNE RALPH E&ZONA M	\$7,148.96
03-0253T-152N	ALTMANN ERNEST G TRUST THE	\$2,435.44
03-0253T-153C	NOB HILL CITY PLAN OWNERS ASSN	\$9,360.03
03-0253T-154C	JOST FRANKLIN D & JOST CLARICE	\$9,539.00
03-0253T-154N	PETERCSAK, JEFFREY S	\$1,736.58
03-0253T-155N	WONG SHERMAN A & GEE BELINDA	\$7,039.38
03-0253T-161N	WELLS FARGO REALTY SERVICES	\$6,554.39
03-0253T-176N	BRENNAN CHRISTOPHER D & BRENNAN	\$7,093.73
03-0253T-180N	VANN JAMES E	\$6,692.24
03-0253T-181N	LI KIRK & HELEN	\$3,364.97
03-0253T-184C	GOLD H DOUGLAS&DIANE L	\$9,539.00
03-0253T-188N	RIEDY GEORGE C	\$7,093.73
03-0253T-189N	MILLER JOHN R & DIANA L	\$7,093.73
03-0253T-191N	JOHNSON ELMER C & DOROTHY A	\$2,018.74
03-0253T-197N	REINHARD MICHAEL F & REINHARD	\$7,093.73
03-0253T-203N	DENTON FRANCEEN G & PULIDO DAM	\$5,818.95
03-0253T-205N	CUADRA JULIO G&CARMEN A	\$6,071.96
03-0253T-227N	IOAKIMEDES MICHAEL G JR& IOAKI	\$7,262.16
03-0253T-244N	MCRAE JOHN H & SYLVIA A	\$7,289.90
03-0253T-251N	NOB HILL CITY PLAN OWNERS ASSN	\$7,110.93
03-0253T-252N	NOB HILL CITY PLAN OWNERS ASSN	\$10,060.55
03-0253T-258N	NOB HILL CITY PLAN OWNERS ASSC	\$7,110.93
03-0253T-269N	GORE LOUIS J & SUE W	\$7,289.90
03-0253T-274N	CROSKREY PAUL J & KENNEDY ANN	\$6,606.76
03-0253T-276N	JACKEWICZ LEON M JACKEWICZ GER	\$7,289.90
03-0253T-277N	WELLS FARGO REALTY SERVICES	\$7,006.20
03-0253T-279N	DAHLGREN CARL B	\$7,262.16
03-0253T-284N	NOB HILL CITY PLAN OWNERS ASSN	\$6,485.00

03-0253T-285N	NOB HILL CITY PLAN OWNERS ASSN	\$6,614.54
03-0253T-288N	BAKER GLENN R SR & MORROW SUSAN	\$7,289.90
03-0253T-294N	HUFFMAN PHILLIP L & HUFFMAN PH	\$7,262.16
03-0253T-304N	FAZIO LINDA J & CUMMINGS DAWNE	\$7,289.90
03-0253T-313N	SOLORIO ELVIA	\$4,685.73
03-0253T-314N	PERCY EDWARD B & IRENE H	\$7,148.96
03-0253T-329N	HUNKAPILLER MARSHALL F & SANDY &	\$1,925.02
03-0253T-335N	YUNELI RESHID & STEPHANIE	\$1,679.44
03-0253T-336N	GREY CAS INC.	\$7,193.07
03-0253T-345N	THOMPSON SAMUEL H & THOMPSON C	\$7,400.45
03-0253T-353N	NEWKIRK CAROL D	\$7,262.16
03-0253T-359N	OLDS W WARREN & LEONORA S	\$7,430.87
03-0253T-362N	TIMESHARE SOLUTIONS LLC	\$1,552.55
03-0253T-376N	FN REALTY SRVCS INC TR	\$7,400.66
03-0253T-385N	NOB HILL INN	\$7,235.31
03-0253T-388N	MYERS MILES A & CELESTINE	\$7,712.73
03-0253T-394N	ISNARDI-TROWBRIDGE ELISSA & TR	\$7,712.73
03-0253T-395N	ISNARDI-TROWBRIDGE ELISSA & TR	\$7,571.69
03-0253T-408N	KUTTIN JACK R & WOOD-KUTTIN HA	\$8,276.21
03-0253T-412N	NOB HILL CITY PLAN OWNERS ASSN	\$8,097.24
03-0253T-413N	FN REALTY SERVICES INC TRUSTEE	\$8,977.46
03-0253T-442N	NOB HILL CITY PLAN OWNERS ASSN	\$8,020.33
03-0253T-444N	MCCALLUM, DONALD G & MCCALLUM	\$3,857.85
03-0253T-448N	MCNICOL SIDNEY G & MCNICOL MAR	\$8,199.30
03-0253T-449N	ROGET JEAN-CLAUDE & ROGET ELIZ	\$8,199.30
03-0253T-451N	F N REALTY SERVICES INC	\$8,123.21
03-0253T-454N	CARNEY-DAVIS PHILLITA T	\$8,199.30
03-0253T-455N	COPY FACTORY INC THE	\$2,519.56
03-0256T-019P	SF SUITES CITY SHARE ASSOC	\$1,777.53
03-0256T-137P	TERRY R WOODS DDS INC	\$1,673.22
03-0256T-156P	SAN FRANCISCO SUITES CITY SHAR	\$10,238.32
03-0256T-195P	S F SUITES CITY SHARE ASSOCN	\$10,953.32
03-0256T-199P	SAN FRANCISCO SUITES CITY SHAR	\$1,785.27
03-0256T-239P	SAN FRANCISCO SUITES CITY SHAR	\$7,496.85
03-0256T-243P	SAN FRANCISCO SUITES CITY SHAR	\$10,159.22
03-0256T-281P	SAN FRANCISCO SUITES TIMESHARE	\$1,709.87
03-0256T-282P	SAN FRANCISCO SUITES TIMESHARE	\$1,673.22
03-0306T-069C	BUSHMAN WESLEY W	\$2,936.16
03-0306T-084C	FERRARI DAVID	\$2,092.33
03-0306T-546A	JUNKER DOUGLAS L	\$1,452.74
03-0306T-632A	REMY MICHAEL H	\$1,594.48
03-0306T-876A	BORDERS LOWELL J	\$1,451.88
03-0306T-885B	CAPITOL THRIFT & LOAN ASSOC	\$4,558.55

03-0321-026	BORDEGARAY PIERRE & CATHE	\$5,444.10
04-0549-003A	LOSTER ALICE	\$1,045.76
04-0552-033	RUBIN EDWARD W	\$99,528.13
05-0594-004K	HOFFMAN RAY E JR	\$1,028.36
05-0776-014A	SHEEHAN MARY A	\$1,187.04
06-0792T-010A	ATESTATOVA NATASHA G.	\$2,341.12
06-0792T-016A	SALGUERO LINDA	\$2,191.50
06-0792T-019O	LAVIN MELISSA A.	\$1,848.56
06-0792T-024O	TODD MITCHELL A.	\$1,426.65
06-0792T-027A	DUTRA MARY JO	\$1,965.75
06-0792T-031O	SMITH JOYCE E	\$1,848.56
06-0792T-033A	ROBERTS DOUGLAS L.	\$1,945.53
06-0792T-033O	ROSE LAWRENCE R.	\$1,848.56
06-0792T-034A	ROBERTS DOUGLAS L.	\$2,440.18
06-0792T-039O	BISHOP CHARLES E.	\$2,111.55
06-0792T-041E	MAYNARD III FRANK WILLIAM	\$1,920.03
06-0792T-043E	MUSTAPHA MONISHA	\$1,887.82
06-0792T-044E	MCDONALD JOSEPH	\$1,557.04
06-0792T-048A	SCHAUPP VANNESSA S.	\$1,757.58
06-0792T-052O	BROWN LELAND J.	\$2,296.53
06-0792T-068E	HOVIS RICHARD W.	\$2,358.09
06-0792T-073O	AVVARI MURTHY	\$1,887.82
06-0792T-098O	SHERLOCK MARY D.	\$2,358.09
06-0792T-118E	HERNANDEZ STEVEN D.	\$2,419.73
06-0792T-125O	SAMHORI HOSAM I.	\$2,189.11
06-0792T-134O	MANGOBA JOSEPH VALIENTE	\$2,419.73
06-0792T-138A	RODRIGUEZ MANUEL L.	\$3,119.89
06-0792T-138O	AKIN JULIE LISBETH	\$2,419.73
06-0792T-152E	HOGEBOOM JAMES R	\$1,927.09
06-0792T-154E	WHITE MARIA G.	\$2,180.79
06-0792T-170E	GOMEZ MARIBEL	\$2,218.26
06-0792T-176O	SPERA REBEKAH	\$2,088.95
06-0792T-178E	MCCANN RUSSELL E.	\$2,419.73
06-0792T-182O	HUTCHENS JAMES JUSTIN	\$1,972.85
06-0792T-188E	RUELAS RON	\$2,088.36
06-0792T-192A	HEINEMEIER JAMES T.	\$2,856.93
06-0792T-193A	MARDEROSIAN MARTIN C	\$1,756.28
06-0792T-214E	GRIFFITH JEANNE	\$2,419.73
06-0792T-248A	BERLINER GRENVILLE L.	\$2,267.90
06-0792T-285A	CHEN JERRY C.	\$2,455.57
06-0792T-312A	TESTON DANILO O.	\$2,455.57
06-0792T-318A	EMERSON CONNIE	\$2,455.57
06-0792T-324A	MENDOZA EFRAIN	\$3,323.98

06-0792T-338A	MANZO JR. ERNESTO	\$2,609.91
06-0792T-376A	RICKERT NORBERT H.	\$2,467.09
06-0792T-377A	MARGOLIS PAUL E.	\$2,827.09
06-0792T-384A	NIKOLAEVA NATASHA	\$2,494.90
06-0792T-403A	STERLING SUSAN	\$3,027.16
06-0792T-409A	GIBSON BONITA O.	\$2,500.90
06-0792T-432A	RADIC LYDIA	\$2,950.05
06-0792T-470A	JEN LYNDON YANGTE	\$2,350.29
06-0792T-472A	CHART MICHAEL D.	\$2,916.18
06-0792T-515A	SWEENEY EDWARD A.	\$2,916.18
06-0792T-520A	GOTHIE KARI A.	\$2,916.18
06-0792T-545A	BRYANT ANTOINE	\$2,360.54
06-0792T-558A	SULLIVAN MICHAEL J.	\$2,629.62
06-0792T-572A	MAHINAY LIBERTY M.	\$2,472.59
06-0792T-587A	DURCHFORT MARC A.	\$2,528.97
06-0792T-594A	MALIGAYA JR. ERNESTO A.	\$2,743.36
06-0792T-611A	BAER DAVID W.	\$2,947.34
06-0792T-632A	SCOTT GAIL	\$2,298.77
06-0792T-663A	PATTILLO ROBERT	\$2,377.11
06-0792T-716A	LUM JOHN C.	\$3,096.31
06-0849-037	MURPHY EDWARD J	\$3,143.82
08-1180-009	STAMPS ALLEN & JOSIE	\$28,145.29
09-1186-009M	TOBIN DONALD	\$883.47
09-1212-011F	JANSSEN E A	\$966.52
09-1278-008A	WESTPHAL HENRY W	\$981.02
10-1336-037	BOSTON INV CO	\$952.12
10-1355-001	PRESIDIO TERRACE ASSOCIATION	\$1,034.23
10-1363-031	RAGIN ARCHIBALD & ANNA M	\$35,276.34
11-1459-034	CUMMINGS MARTHA N	\$966.52
11-1529-011A	GILLIGAN THOMAS F & CATHE A	\$966.52
11-1529-012	MCAVINEY CAROL	\$981.02
11-1530-017C	SHEEHAN MARY A	\$1,151.82
11-1536-024	PLACIDO LAWRENCE P	\$20,756.52
11-1559-042	BUCKLEY E J	\$970.13
11-1563-001B	BUCHWALD WM P	\$981.02
12-1586-005	KITTRELL GRANVILLE & JESSIE	\$981.02
12-1597-032A	J W WRIGHT & SONS INV CO	\$981.02
12-1614-005	MCHALE ANN	\$1,171.51
12-1618-002	SHEEHAN MARY A	\$1,217.06
12-1626-015	J W WRIGHT & SONS INV CO	\$981.02
12-1630-013B	BUCKLEY E J	\$1,013.19
12-1687-038A	PARKE JENNIE	\$966.52
13-1742-015D	SALA & SALA	\$964.32

13-1771-052	GIRAUD MAGGIORINO & ELSIE	\$966.52
13-1778-029A	LEACH FRANCIS W	\$2,634.42
14-1823-021B	HACKETT J M	\$952.12
14-1830-024A	NORTHERN COS TITLE INS CO	\$966.52
14-1830-033M	NATTRESS H R & MARIA A	\$966.52
14-1851-007A	WILLIAMS DUDLEY R	\$1,099.82
14-1925-010H	HENRY DOELGER BUILDER INC	\$981.02
15-2052A-026A	HENRY DOELGER BUILDER INC	\$1,145.76
16-2112-001F	GENTOLO JOHN B	\$966.52
16-2120A-014A	HENRY DOELGER BUILDER INC	\$1,045.76
16-2171-033A	ANDERSON WALTER G	\$1,131.26
17-2330-001D	URBAN JOHN F	\$966.52
17-2333A-032	BUCKLEY E J	\$970.13
18-2435-004	DAVIES ALEXANDRA	\$152,737.30
19-2636-020	SUTRO FOREST DEV CO	\$969.61
19-2644-003	FANUCCI HARRY H	\$981.02
20-2876-006	HEGGIE TRUST THE	\$106,146.84
20-2882-014	BRADFORD ETHEL H LIVING TRUST	\$51,247.61
21-2979A-012A	MCHALE ANN	\$967.70
22-3115-040A	GENTOLO JOHN G	\$966.52
22-3143-019A	BUCKLEY E J	\$970.13
22-3157-016A	GULART DANIEL M & ROBIN E GULA	\$966.52
22-3157-049	HORTON OLIVER & BERTHA	\$987.12
22-3283-087	STEEN C ALLEN	\$1,336.79
23-3528-006	BURGERMEISTER BREWING CORP	\$970.13
23-3569-022	MISSION HOUSING DEVELOP CORP	\$2,606,904.00
24-3640-009A	MARIANO MAGELLAN B & YOSHIKO	\$13,960.58
24-3641-066	KAPOGIANNIS ALECK & IRENE	\$1,144.10
25-3703-029	GP/TODCO-A	\$5,751,087.50
25-3735-065	246 SECOND STREET OWNERS ASSN	\$3,483.29
26-3998-013	FEE PROPERTIES II INC	\$27,930.65
27-4232-009	SOUTHERN ENERGY POTRERO LLC	\$86,278.35
27-4240-001	SOUTHERN ENERGY POTRERO LLC	\$19,999.31
29-4598-001	OROURKE JOHN	\$66,576.96
29-4710-118	UNITY HOMES INC	\$4,661.81
29-4868-015	SAHLEIN RUTH	\$1,058.31
29-4868-016	SAHLEIN RUTH	\$1,058.31
30-4891-007	KRUEGEL INGE	\$1,055.87
30-4891-008	KRUEGEL INGE	\$1,055.87
30-4891-021	KRUEGEL INGE	\$1,055.87
30-4891-022	KRUEGEL INGE	\$1,055.87
30-4901-009	COWGILL ALFRED	\$1,055.34
30-4901-010	COWGILL ALFRED	\$1,055.34

30-4901-011	COWGILL ALFRED	\$1,055.34
30-4901-012	COWGILL ALFRED	\$1,055.34
30-4901-013	COWGILL ALFRED	\$1,055.34
30-4901-014	COWGILL ALFRED	\$1,055.34
30-4901-015	COWGILL ALFRED	\$1,055.34
30-4901-016	COWGILL ALFRED	\$1,055.34
30-4901-017	COWGILL ALFRED	\$1,121.51
30-4901-018	COWGILL ALFRED	\$1,055.34
30-4901-019	COWGILL ALFRED	\$1,055.34
30-4901-020	COWGILL ALFRED	\$1,055.34
30-4902-005	BRANDT JOHANNA	\$1,649.05
30-4924-005	ROSENBERG SYLVIA	\$1,142.09
30-4924-006	ROSENBERG SYLVIA	\$1,141.09
30-4924-007	COWGILL ALFRED	\$1,055.34
30-4924-008	COWGILL ALFRED	\$1,055.34
30-4924-010	COWGILL ALFRED	\$2,106.00
30-4924-012	COWGILL ALFRED	\$1,405.15
30-4925-002	MOGAN RICHARD F	\$1,058.31
30-4928-002	BRANDT JOHANNA	\$1,066.51
30-4928-023	BRANDT JOHANNA	\$1,066.51
30-4969-040	NOBLES AYANNA	\$27,336.86
30-5027-001	PORTER DAVID	\$1,112.65
30-5027-002	PORTER DAVID	\$1,020.08
30-5027-003	PORTER DAVID	\$1,112.65
30-5027-004	PORTER DAVID	\$1,112.65
30-5027-005	PORTER DAVID	\$1,020.08
30-5027-007	PORTER DAVID	\$1,112.65
30-5027-008	PORTER DAVID	\$1,066.51
30-5027-009	PORTER DAVID	\$1,112.65
30-5027-010	PORTER DAVID	\$1,112.65
30-5027-011	PORTER DAVID	\$1,112.65
30-5027-012	PORTER DAVID	\$1,112.65
30-5027-013	PORTER DAVID	\$1,112.65
30-5046-006	KRUEGEL INGE	\$1,055.87
30-5046-007	KRUEGEL INGE	\$1,097.59
30-5062-010A	ROBISON, MARIANNE	\$1,013.19
31-5305-028	PEREZ EFRAIN & MAGDALENA & PER	\$54,972.45
31-5311-034	BIANCHI RINALDO	\$952.34
31-5323-014A	CARJO PROPERTIES INC	\$72,892
31-5328-024	SHERROD WILLIAM H TOUATI NINA	\$1,300.60
32-5335B-001A	FERNANDO NELSON & SONS	\$966.52
32-5336-013	FISCAL DYNAMICS INC TRUSTEE OF	\$129,869.63
32-5361-009	MICKLES TERRI	\$9,099.03

33-5517-021E	SCHMIDT WALTER & EDITH	\$966.52
33-5532-007	BRITTON JOHN F & LINDA M	\$119,893.31
33-5550-046	GARARDEN VERNON H & DOROTHY E	\$1,327.45
34-5697-036	COVINGTON ROBERT B & GERMAINE	\$970.13
35-5942-027A	JACOBY HENRY A & HELEN H	\$966.52
35-5959-027	GAGNON CORINE JOY	\$30,498.45
35-5960-026	KEHOE VERA L	\$2,618.26
35-5960-027	KEHOE VERA L	\$2,618.26
35-5982-007D	TONNA JOSEPH	\$935.61
37-6177-002	HOAGLUND MAXINE V	\$2,925.22
37-6197-004L	LEE YING KING	\$1,637.20
37-6204-003F	WILSON DAVID P	\$966.52
38-6395-013	SCHINDEL ROSEMARIE A	\$1,253.07
38-6462-021A	TEODORO FERNANDO B & ROSA P	\$999.28
38-6473-002H	MCHALE ANN	\$1,436.48
38-6493-008A	LONG NORMAN & GLADYS M	\$919.08
39-6502-011I	GROTH A S	\$952.12
39-6589-009	KRONQUIST ALFRED & LILLY	\$966.52
39-6592-005	TBD	\$12,592.57
41-6970-024A	COLOMA CHARLES & JUANITA SANDI	\$939.89
41-6987-011	JACKSON MYRTLE	\$67,812.28
42-7071-007	CHUKU CHINEDU L & CATHERINE N	\$8,922.40
43-7115-004A	KELLEY JAMES T	\$952.12
43-7145-050	ARGUELLES FREDERICO R	\$1,327.35
43-7150-036A	WINCHELL EILEEN M	\$806.17
44-7231-019A	STONECREST CORP	\$952.12
44-7260A-001	PAC COAST CONST CO	\$2,107.70
44-7260A-002	PAC COAST CONST CO	\$1,625.03

I declare, under penalty of perjury, that the foregoing is true and correct.

David Augustine
City and County of San Francisco
Tax Collector

Executed in the City and County of San Francisco on March 11, 2015. Published in the San Francisco Examiner Newspaper on 3/16/2015, 3/22/2015 and 3/29/2015.

EXHIBIT 2

RECORDING REQUESTED BY

RECORDED AT REQUEST OF

TAX REDEMPTION BUREAU
ROOM 107, CITY HALL
SAN FRANCISCO, CALIF. 94102

D656312

JUN 14 AM 8:48

AND WHEN RECORDED MAIL TO

SAN FRANCISCO COUNTY
RECORDER

TAX REDEMPTION BUREAU
ROOM 107, CITY HALL
SAN FRANCISCO, CALIF. 94102

SPACE ABOVE THIS LINE FOR RECORDER'S USE *WZ/1cr*

COUNTY OF City & County of San Francisco
OFFICE OF THE COUNTY (TAX COLLECTOR, OR AUDITOR)
RELEASE OF EQUITY
(Sec. 4112, R&T Code)

WHEREAS, certain property assessed to Presidio Terrace Association was sold to the State of California for unpaid taxes, levied for the Fiscal Year 19 77 - 1978, under Sale No. 710, and said property was, pursuant to law, conveyed to the State of California by deed recorded in the San Francisco County Recorder's Office in Volume D 547 of Official Records, at page 1957; and

WHEREAS, there is on file in my office a certificate of redemption, No. 84-2643, dated February 6, 1985, attesting payment of the sum of \$ 125.91, which was the amount necessary to redeem the said tax-deeded property; Block 1355 Lot 1

NOW, THEREFORE, the undersigned, for and on behalf of the State of California, does hereby release any and all interest and equity acquired by virtue of the sale and deed to the State and the same is hereby reconveyed.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of February, 19 85.

STATE OF CALIFORNIA

By J. Hadley Brown
Auditor and
Redemption Officer of the County
of San Francisco.

STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

By Frank Bull, Deputy
ss.

On February 7, 19 85, before me, Donald W. Dickinson, County Clerk and ex-officio Clerk of the Superior Court of the State of California in and for the County of City & County of San Francisco, personally appeared THAD BROWN, known to me to be the (Deputy)(Tax Collector, or Auditor) of said City & County of S.F. County and the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same as such (Deputy) (Tax Collector, or Auditor).

(SEAL)

Donald W. Dickinson

County Clerk and ex-officio
Clerk of the Superior Court

By Agencia Rosales
Deputy

EXHIBIT 3

CITY AND COUNTY OF SAN FRANCISCO SECURED TAX ROLL - FOR EXPLANATION OF ABBREVIATIONS USED, SEE REVERSE OF MICROFILME JACKET

ROLL AS OF 08/28/01 1999-00 TAX RATE IS \$1.1290/\$100 A.V. ASSESSED VALUE IS 100% OF FULL VALUE PAGE 8,892

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY PRESIDI O TR ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON NO OWNER RECORD NO MAIL RECORD	NET ASSESSED VALUE 284 PV 284	284	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 284 PV 284	3.20	1.76	11.76
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 290 PV 290	290	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 290 PV 290	3.28	1.80	11.80
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 290 PV 290	290	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 290 PV 290	3.28	1.80	11.80
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 296 PV 296	296	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 296 PV 296	3.32	1.82	11.82
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 302 PV 302	302	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 302 PV 302	3.36	1.84	11.84
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 306 PV 306	306	16	16
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 306 PV 306	3.38	1.85	11.85
			TOTAL TAX		

PARCEL IDENTIFICATION MAILING ADDRESS	REMARKS	ASSESSED VALUE AND DETAIL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	FIRST INSTALLMENT	SECOND INSTALLMENT
VOL. BLOCK LOT SEQ BILL NUMBER 10 1355 001 01 043834	TAXS DEFALUTED 08/30/98 LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON	NET ASSESSED VALUE 311 PV 311	311	17	17
		STR RFR PERM LESS EXEMPTIONS			10.00
		NET ASSESSED VALUE 311 PV 311	3.54	1.94	11.94
			TOTAL TAX		

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049870	TAX DEFAULTED 06/30/04	317	3140	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/30/06 INSTLMT 2 DLO NOTICE 05/30/06		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 317 FV 317	TOTAL AMOUNT 1.98	TOTAL AMOUNT 10.00 TOTAL AMOUNT 11.98

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049888	TAX DEFAULTED 06/30/04	323	3266	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/30/07 INSTLMT 2 DLO NOTICE 05/30/07		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 323 FV 323	TOTAL AMOUNT 2.01	TOTAL AMOUNT 10.00 TOTAL AMOUNT 12.01

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049849	TAX DEFAULTED 06/30/04	329	3371	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/30/08 INSTLMT 2 DLO NOTICE 05/30/08		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 329 FV 329	TOTAL AMOUNT 2.05	TOTAL AMOUNT 10.00 TOTAL AMOUNT 12.05

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	050500	TAX DEFAULTED 06/30/04	335	3386	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/20/09 INSTLMT 2 DLO NOTICE 05/20/09		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 335 FV 335	TOTAL AMOUNT 2.13	TOTAL AMOUNT 10.00 TOTAL AMOUNT 12.13

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	051343	SUBJECT TO POWER TO SELL 06/30/04	341	3494	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/25/10 INSTLMT 2 DLO NOTICE 05/25/10		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 341 FV 341	TOTAL AMOUNT 2.16	TOTAL AMOUNT 10.00 TOTAL AMOUNT 12.16

VOL	BLOCK	LOT	SEC	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	051808	SUBJECT TO POWER TO SELL 06/30/04	340	3494	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108					INSTLMT 1 DLO NOTICE 05/26/11 INSTLMT 2 DLO NOTICE 05/26/11		STR RW PERS LESS EXEMPTIONS NET ASSESSED VALUE 340 FV 340	TOTAL AMOUNT 2.16	TOTAL AMOUNT 10.00 TOTAL AMOUNT 12.16

EXHIBIT 4

1 [Public Auction - Tax-Defaulted Real Property]

2

3 **Resolution authorizing the Tax Collector to sell at public auction certain parcels of tax-**
4 **defaulted real property, as defined herein.**

5

6 WHEREAS, The San Francisco Tax Collector has complied with all the statutory
7 prerequisites for selling tax-defaulted property at public auction and each of the parcels of real
8 property listed on the attached list of Tax-Defaulted Property Subject to Impending Tax Sale
9 has been duly entered on the Tax Collector's roll of tax-defaulted real property for longer than
10 5 years; now, therefore, be it

11 RESOLVED, That the San Francisco Tax Collector is hereby directed to advertise and
12 sell at public auction each of the parcels listed on the attached List of Tax-Defaulted Property
13 Subject to Impending Tax Sale in the manner provided by the California Revenue and
14 Taxation Code in Division I, Part 6, including but not limited to the minimum bid procedures
15 authorized by Section 3698.6(c); and the Tax Collector is further directed to add the cost of
16 advertisement and sale of the herein described property to the minimum price to be collected
17 from the parcels offered for tax sale; and, be it

18 FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to sell all
19 544 properties listed on the attached List of Tax-Defaulted Property Subject to Impending Tax
20 Sale below the minimum bid amount, if such properties cannot first be sold at the minimum
21 bid amount proposed at the sale; and, be it

22 FURTHER RESOLVED, That the San Francisco Tax Collector is authorized to notify
23 any new parties of interest in accordance with Section 3701 and reoffer any parcel that
24 remains unsold within 90 days.

25



City and County of San Francisco

Tails
Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 150077

Date Passed: February 24, 2015

Resolution authorizing the Tax Collector to sell at public auction certain parcels of tax-defaulted real property, as defined herein.

February 11, 2015 Budget and Finance Committee - AMENDED

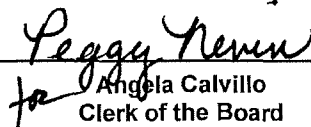
February 11, 2015 Budget and Finance Committee - RECOMMENDED AS AMENDED

February 24, 2015 Board of Supervisors - ADOPTED

Ayes: 11 - Avalos, Breed, Campos, Christensen, Cohen, Farrell, Kim, Mar, Tang,
Wiener and Yee

File No. 150077

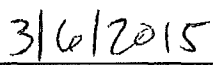
I hereby certify that the foregoing
Resolution was ADOPTED on 2/24/2015 by
the Board of Supervisors of the City and
County of San Francisco.



Angela Calvillo
Clerk of the Board



Mayor



Date Approved

EXHIBIT 5

ORT 2GFP1

Order No.
2202049958-RP

Ref No.

Guarantee No.
A04009-PIGA-168573

SUBJECT TO THE EXCLUSIONS FROM COVERAGE, THE LIMITS OF LIABILITY AND THE CONDITIONS AND STIPULATIONS OF THIS GUARANTEE,



**OLD REPUBLIC NATIONAL
TITLE INSURANCE COMPANY**
a Corporation, of Minneapolis, Minnesota


GUARANTEES

the Assured named in Schedule A against actual monetary loss or damage not exceeding the liability amount stated in Schedule A, which the Assured shall sustain by reason of any incorrectness in the assurances set forth in Schedule A.

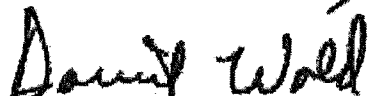
**OLD REPUBLIC NATIONAL TITLE INSURANCE
COMPANY**

A Corporation
400 Second Avenue South, Minneapolis, Minnesota 55401
(612) 371-1111

Countersigned:

By 
Validating Officer

By  President

Attest  Secretary

SCHEDULE A

Plant Information Guarantee

Order No. 2202049958-RP

Liability 26,000.00

Fee \$ 25,100.00

[Guarantee No. A04009-PIGA-168573]

1. Name of Assured:

City and County of San Francisco

2. Date of Guarantee: April 7th, 2014 at 8:00:00 AM

The assurances referred to on the face page hereof are:

That, according to the Company's property records subsequent to January 1, 1980, relative to the following described land (but without examination of those Company records maintained and indexed by name), there are no "Parties of Interest" as set forth in Agreement between the City and County of San Francisco and Old Republic Title Company dated May 14, 2014 describing said land or any portion thereof, other than those shown below under Exceptions.

The following matters are excluded from the coverage of this guarantee:

1. Unpatented mining claims, reservations or exceptions in patents or in acts authorizing the issuance thereof;
2. Water rights, claims or title to water;
3. Tax Deeds to the State of California;
4. Instruments, proceedings or other matters which do not specifically describe said land

Exceptions:

1. As to Assessor's Block 0078 Lot 053
NONE

As to Assessor's Block 0093 Lot 017

- a. : Notice of Action, under Recorder's Serial Number 2010-J014083-00
- b. : Notice of Action, under Recorder's Serial Number 2013-J628494-00

As to Assessor's Block 0106 Lot 041
NONE

As to Assessor's Block 0106 Lot 042
NONE

As to Assessor's Block 0118 Lot 025A
NONE

As to Assessor's Block 0179 Lot 031A
NONE

As to Assessor's Block 0248 Lot 008
NONE

As to Assessor's Block 0321 Lot 026
NONE

As to Assessor's Block 0549 Lot 003A
NONE

As to Assessor's Block 0552 Lot 033
NONE

As to Assessor's Block 0558 Lot 006
NONE

As to Assessor's Block 0594 Lot 004K
NONE

As to Assessor's Block 0663 Lot 045
None

As to Assessor's Block 0675 Lot 019
NONE

As to Assessor's Block 0776 Lot 014A
NONE

As to Assessor's Block 0832 Lot 007
NONE

As to Assessor's Block 0849 Lot 037
NONE

As to Assessor's Block 0958 Lot 029
a. : Deed of Trust, under Recorder's Serial Number 2007-I353290-00

As to Assessor's Block 0998 Lot 014D
NONE

As to Assessor's Block 1005 Lot 001
NONE

As to Assessor's Block 1180 Lot 009
NONE

As to Assessor's Block 1186 Lot 009M
NONE

As to Assessor's Block 1201 Lot 012
NONE

As to Assessor's Block 1212 Lot 011F
NONE

As to Assessor's Block 1253 Lot 016
a. : Deed of Trust, under Recorder's Serial Number 1992-F134913
b. : Deed of Trust, under Recorder's Serial Number 1993-F510514
c. : Notice of Action, under Recorder's Serial Number 2004-H863438-00
d. : Judgment, under Recorder's Serial Number 2014-J827225-00

As to Assessor's Block 1278 Lot 008A
NONE

As to Assessor's Block 1336 Lot 037
NONE

* As to Assessor's Block 1355 Lot 001
NONE

As to Assessor's Block 1363 Lot 031
NONE

As to Assessor's Block 1459 Lot 034
NONE

As to Assessor's Block 1529 Lot 012
NONE

As to Assessor's Block 1529 Lot 011A
NONE

EXHIBIT 6

November 15, 2017

Mr. Shepard S. Kopp
Law Offices of Shepard S. Kopp
11355 W. Olympic Blvd.
Suite 300
Los Angeles, CA 90064

Re: Information Concerning Property Management Companies in San Francisco

Dear Mr. Kopp:

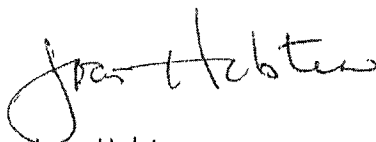
My name is Joan Holsten and I have been a San Francisco Property Manager for approximately 20 years. I currently run the Property Management and Rental Division at Barbagelata Real Estate.

It is general protocol that Property Managers in San Francisco have a duty to make sure that property taxes are paid by the property management company or by the owners. Currently, the majority of our clients have us pay their property taxes.

It is also standard as well for real estate offices handling property management to have Errors and Omissions insurance covering at least \$1 million in claims. Please keep in mind every real estate office has different policies and procedures regarding risk management coverage.

Please let me know if you have any further questions.

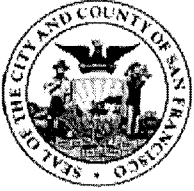
Sincerely,



Joan Holsten
Property Manager
415-203-8329
joanh@realestatesf.com

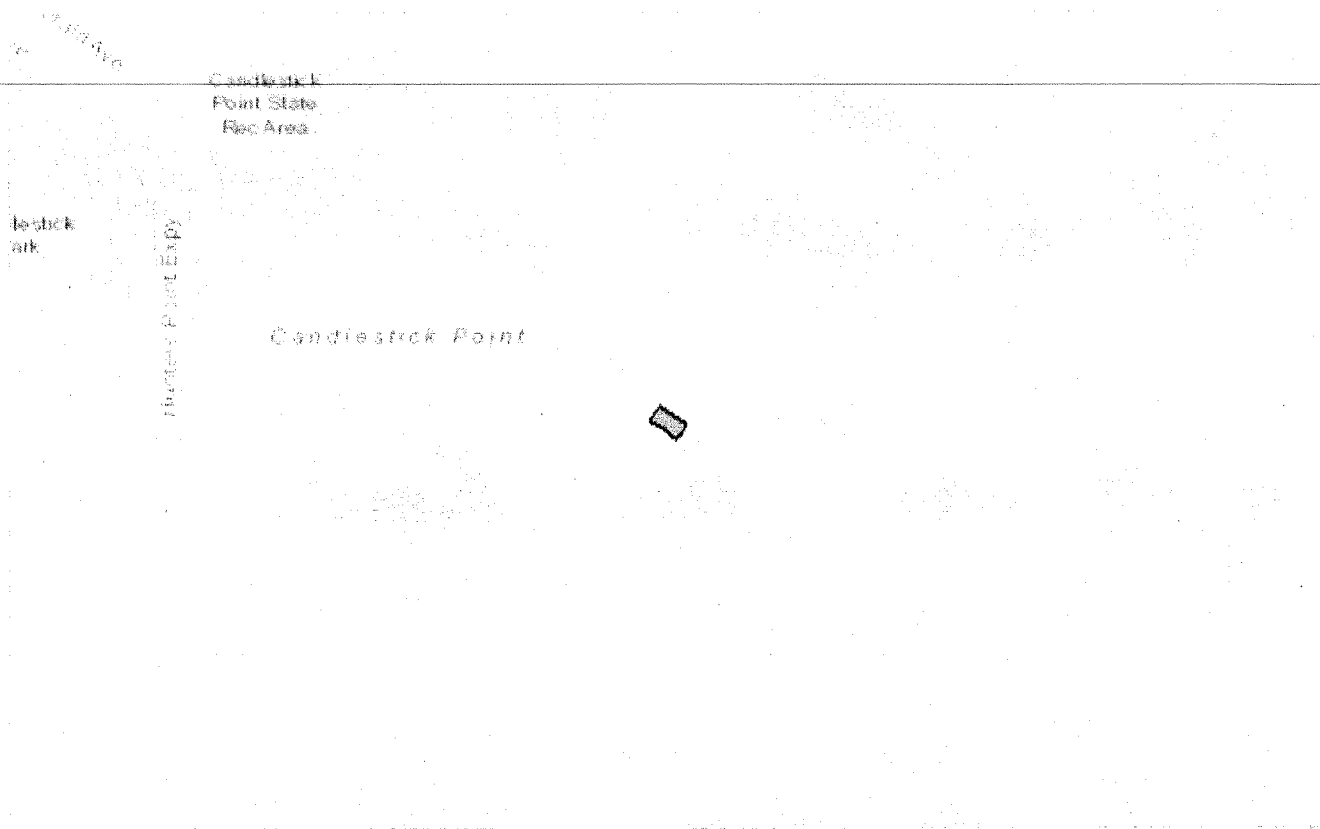
DRE # 01259825

EXHIBIT 7



SAN FRANCISCO PLANNING DEPARTMENT

Report for Parcel: 4924012



Property Report: 4924012

General information related to properties at this location.

PARCELS (Block/Lot):

4924/012

PARCEL HISTORY:

None

ADDRESSES:

None

NEIGHBORHOOD:

CURRENT PLANNING TEAM:

PLANNING DISTRICT:

SUPERVISOR DISTRICT:

CENSUS TRACTS:

None

TRAFFIC ANALYSIS ZONE:

RECOMMENDED PLANTS:

Would you like to grow plants that create habitat and save water? Check out the plants that we would recommend for this property at [SF Plant Finder](#).

CITY PROPERTIES:

None

PORT FACILITIES:

None

ASSESSOR'S REPORT:

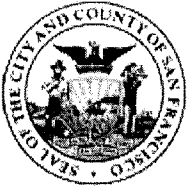
[View Secured Property Tax Rolls](#)

Address:	V
Parcel:	4924012
Assessed Values:	
Land:	\$17,604.00
Structure:	-
Fixtures:	-
Personal Property:	-
Last Sale:	4/24/2015
Last Sale Price:	\$17,000.00
Year Built:	-
Building Area:	-
Parcel Area:	19,998 sq ft
Parcel Shape:	-
Parcel Frontage:	-
Parcel Depth:	-
Construction Type:	-
Use Type:	Vacant Lot Residential
Units:	-
Stories:	-
Rooms:	-
Bedrooms:	-
Bathrooms:	-
Basement:	-

Zoning Report: 4924012

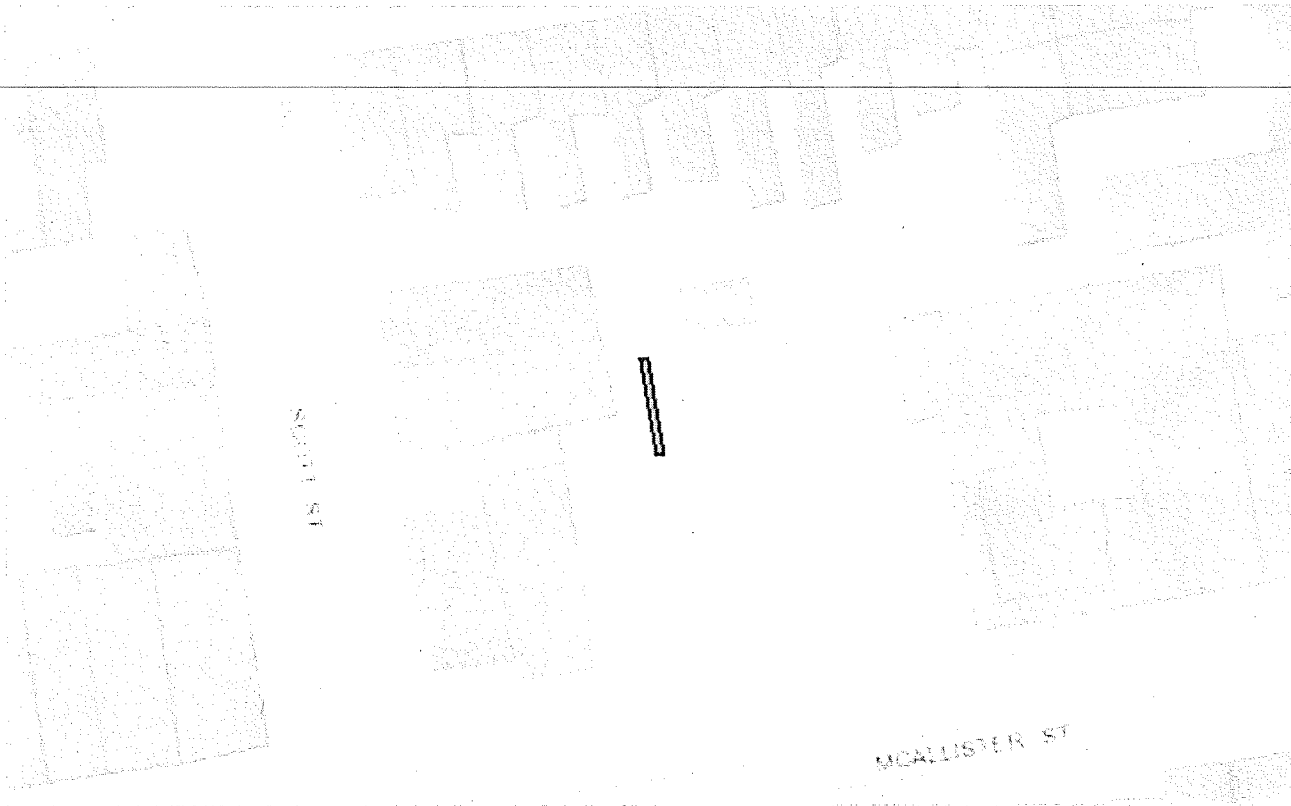
Planning Department Zoning and other regulations.

EXHIBIT 8



SAN FRANCISCO PLANNING DEPARTMENT

Report for Parcel: 0776014A



Property Report: 0776014A

General information related to properties at this location.

PARCELS (Block/Lot):

0776/014A

PARCEL HISTORY:

None

ADDRESSES:

930 SCOTT ST, SAN FRANCISCO, CA 94115

NEIGHBORHOOD:

Western Addition

CURRENT PLANNING TEAM:

NW Team

PLANNING DISTRICT:

District 5: Western Addition

SUPERVISOR DISTRICT:

District 5 (London Breed)

CENSUS TRACTS:

2010 Census Tract 015801

TRAFFIC ANALYSIS ZONE:

Traffic Analysis Zone: 283

RECOMMENDED PLANTS:

Would you like to grow plants that create habitat and save water? Check out the plants that we would recommend for this property at SF Plant Finder.

CITY PROPERTIES:

None

PORT FACILITIES:

None

ASSESSOR'S REPORT:

[View Secured Property Tax Rolls](#)

Address: 930V SCOTT ST
Parcel: 0776014A
Assessed Values:
Land: \$219.00
Structure: -
Fixtures: -
Personal Property: -
Last Sale: 4/6/2009
Last Sale Price: \$200.00
Year Built: -
Building Area: -
Parcel Area: 0.33 sq ft
Parcel Shape: -
Parcel Frontage: -
Parcel Depth: 32.75 ft
Construction Type: -
Use Type: Vacant Lot Residential
Units: -
Stories: -
Rooms: -
Bedrooms: -
Bathrooms: -
Basement: -

Zoning Report: 0776014A

Planning Department Zoning and other regulations.

ZONING DISTRICTS:

RH-3 - RESIDENTIAL- HOUSE, THREE FAMILY

HEIGHT & BULK DISTRICTS:

40-X

SPECIAL USE DISTRICTS:

Within 1/4 Mile of the Fringe Financial Services RUD

Within 1/4 Mile of an Existing Fringe Financial Service

SPECIAL SIGN DISTRICTS:

None

LEGISLATIVE SETBACKS:

None

COASTAL ZONE:

Not in the Coastal Zone

PORT:

Not under Port Jurisdiction

LIMITED AND NONCONFORMING USES:

None

NEIGHBORHOOD-SPECIFIC IMPACT FEE AREAS:

In addition to those impact fees that apply throughout the City, the following neighborhood-specific impact fees apply to this particular property:

None

An overview of Development Impact Fees can be found on the [Impact Fees](#) website.

REDEVELOPMENT AREAS:

None

MAYOR'S INVEST IN NEIGHBORHOODS INITIATIVE AREA:

None

OTHER INFORMATION:

<i>Control:</i>	<i>Slope of 20% or greater</i>
<i>Description:</i>	CEQA Impact: an Environmental Evaluation Application may be required for some types of development.
<i>Added:</i>	3/19/2013
<i>Control:</i>	<i>Fringe Financial Service RUD 1/4-mile buffer</i>
<i>Description:</i>	No new fringe financial services shall be permitted as a principal or accessory use in the Fringe

Financial Service RUD. The controls of this Section 249.35 shall also apply within a ¼-mile of the Fringe Financial Service RUD

Added: 8/20/2012

Control: *Fringe Financial Service 1/4-mile buffer*

Description: No new fringe financial service shall be permitted as a principal or accessory use within ¼ mile of an existing fringe financial service

Added: 8/20/2012

PLANNING AREAS:

None

PUBLIC REALM AND STREETScape PLANS:

None

DESIGN GUIDELINES:

Area Specific Design Guidelines

Residential Design Guidelines

The Residential Design Guidelines articulate expectations regarding the character of the built environment and are intended to promote design that will protect neighborhood character, enhancing the attractiveness and quality of life in the city. These guidelines are integral to the Department's design review process for residential districts.

Citywide Design Guidelines

Architectural Design Guide for Exterior Treatments of Unreinforced Masonry Buildings during Seismic Retrofit

This design guide should provide guidance on how to maintain the historical character of a building when conducting seismic retrofit.

General information only. Use of this information for specific applications should be determined in each instance by the user and only upon the professional advice of competent experts.

Better Streets Plan

The Better Streets Plan contains guidelines that focus on pedestrian comfort, safety, and the usability of streets as public spaces. They contain pedestrian-oriented guidelines for curb lines, crosswalks, and other street design features to enable generous, usable public spaces.

Commission Guide for Formula Retail

The purpose of this document is to evaluate the appropriateness of each individual formula retail establishment's use, design, and necessity to help preserve the character of the City's neighborhoods.

Aligns with Planning Code Sections 303.1, 703.3, 803.6(c), Article 6, Article 11

Design Guide Standards for Bird-Safe Buildings

These guidelines should be applied to new construction and alterations that require treatment options to meet the Bird-Safe Building Standards.

Guide to the San Francisco Green Landscaping Ordinance

The guide describes the Green Landscaping Ordinance and helps San Francisco residents and property owners understand the benefits, requirements, and ways to comply with the ordinance.

Planning Code; Public Works Code

Guidelines for Adding Garages and Curb Cuts

These guidelines explain the criteria in which new garages and curb cuts are reviewed when installing to an existing or an historic building.

Guidelines for Ground Floor Residential Design

The Ground Floor Residential Design Guidelines (Draft) promote buildings that enhance the pedestrian experience and the