

File No. 170963

Committee Item No. _____

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: _____

Date: _____

Board of Supervisors Meeting

Date: November 28, 2017

Cmte Board

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- Petitioner's Letter - July 11, 2017
- Treasurer and Tax Collector Memorandum - November 20, 2017
- Petitioner Brief - November 17, 2017
- Property Owner Brief - November 17, 2017
- Hearing Notices and Clerical Documents
- _____
- _____
- _____
- _____

Prepared by: Brent Jalipa

Date: November 20, 2017

Prepared by: _____

Date: _____

220 Montgomery St
Suite 2100
San Francisco
California 94104

Ph: (415) 362-3599
Fax: (415) 362-2006

www.mosconelaw.com

July 11, 2017

Via Email and Hand Delivery

Angela Cavillo
Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102-4689
Board.of.Supervisors@sfgov.org

Scott Emblidge
emblidge@mosconelaw.com

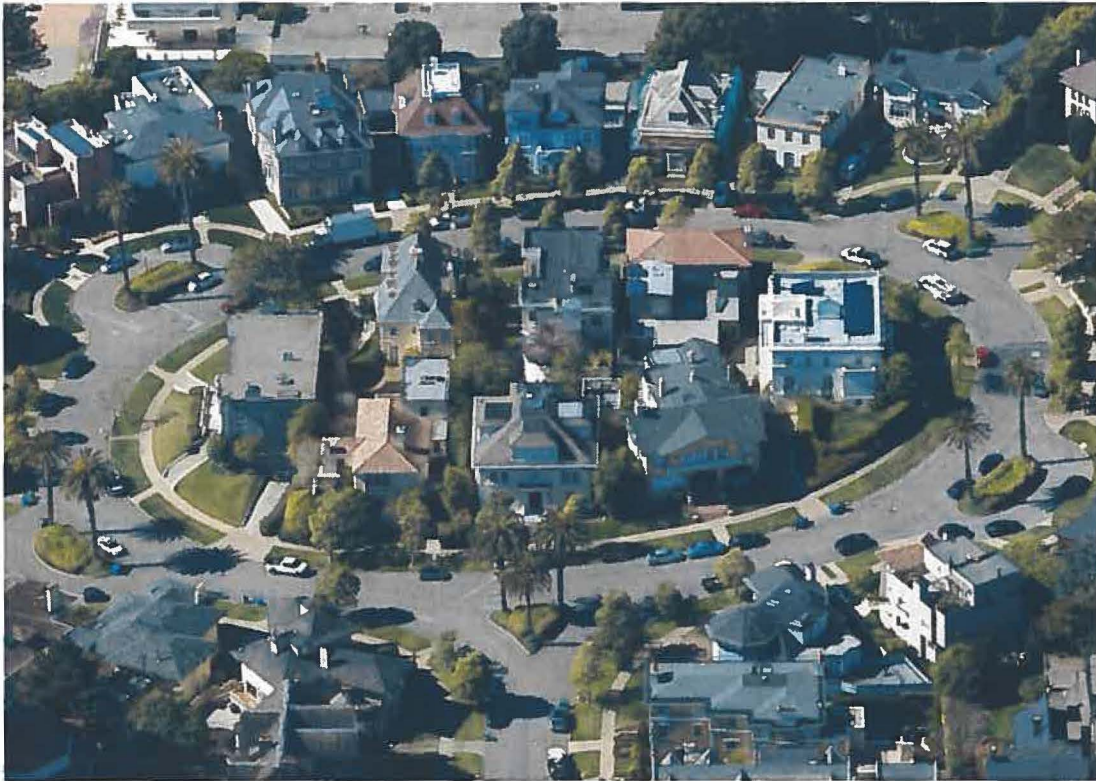
Re: Petition for Hearing to Rescind Tax Sale of Presidio Terrace
Common Area

Dear Madam Clerk and Honorable Members of the Board of
Supervisors:

Our firm represents the Presidio Terrace Association ("the
Association"). Among other things, the Association owns and manages
the common area at Presidio Terrace. As many of you are probably
aware, Presidio Terrace is a unique cluster of homes off Arguello
Boulevard across of the end of Washington Street, and adjacent to the
Presidio of San Francisco and Temple Emanu-El.

While each homeowner in Presidio Terrace owns and cares of his or her
home and property, the common area consisting of the private circular
street, sidewalks, adjacent plantings, entrance gates and cultivated green
strips are owned and controlled by the Association. Presidio Terrace
has been owned and managed this way since at least 1905.

The photograph on the following page shows the configuration of
Presidio Terrace and its common area property.



On May 30, 2017, the Association was informed that someone named Hiuyan Lam *now owns the common area*, after having purchased it at a tax sale. The Association was shocked. The property management firm was not aware of any sale or of any taxes owned, nor was any member of the Association.

How Did This Happen?

While we are still waiting for records from the Tax Collector, here are some facts we have uncovered to date:

- The common area is considered by the Tax Collector to be a separate parcel on which property taxes must be paid annually. Those annual taxes are *less than \$14.00*.
- For many years (it is not clear how many years) the Tax Collectors has been sending tax bills to the Association at 47 Kearny Street. No in the Association is familiar with this address, and none of the recent property managers for the Association have offices at this address.

- Since the tax bills were being sent to an incorrect address, the Association was not paying the annual property taxes. The Tax Collector then proceeded to sell the common area at a tax sale.
- Instead of contacting any association member, contacting any resident of Presidio Terrace, posting any notice in the common area or anywhere at Presidio Terrace, or contacting the Association's property manager, the Tax Collector sent Notice regarding the tax sale to the same invalid address on Kearney Street.
- If these facts were not bizarre enough, the Tax Collector produced evidence that he properly sent a Notice of Tax Sale to the invalid Kearney Street address (zip code 94108), but the certified mail receipt says it was delivered to "SF Tax Collector" at a 94120 zip code.
- In April 24, 2015, the amount necessary to pay all back taxes, penalties and other changes was less than \$1,000.00. However, on April 24, 2015, the Tax Collector sold the common area to Hiuyan Lam for \$90,100.00.

Ms. Lam waited two years before she (through an agent) contacted the Association to let it know she had purchased the common area.

It is hard to understand why anyone would buy this property for any amount. But perhaps the explanation is provided by Ms. Lam's subsequent attempt to get the Association to "buy back" their property from her.

Just as curious, the Tax Collector has failed to provide any explanation regarding where the proceeds of this sale went. If Ms. Lam paid \$90,100, then about \$89,000 should have been returned to the Association, the property's owner.

Is This Lawful?

In a word, no. While the Tax Collector will undoubtedly claim that he was following the letter of the Revenue and Taxation Code, even if that claim were true (a point of contention) it would not make this fiasco lawful. Courts have addressed similar situations and held that it is unconstitutional for the government to sell someone's property without make reasonable efforts to notify the property owner.

Angela Cavillo
July 11, 2017
Page 4

The court in *Banas v. Transamerica Title Ins. Co.* (1982) 133 Cal.App.3d 845, 851, held that under similar circumstances due process requires the government to use a means to notify the property owner that is not a "mere gesture," but that is reasonably likely to accomplish providing notice. The court went on to say, "The means most likely to give notice and one that is allegedly easy and inexpensive for government to utilize it posting the property." (See also, *Bank of America v. Giant Inland Empire R.V. Center, Inc.* (2000) 78 Cal.App.4th 1267 [County violated property owner's due process rights by not making reasonable efforts to obtain property owner's actual mailing address];

If the Tax Collector had really want to get the Association to pay the paltry overdue property taxes, I guarantee the posting of one conspicuous notice of unpaid taxes at Presidio Terrace would have done the trick.

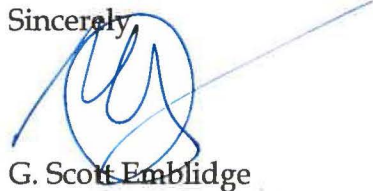
How Can This Be Fixed?

Fortunately, there is a way - albeit a cumbersome way - to right this wrong. Section 3731(b) of the California Revenue & Taxation Code provides that a tax sale "may be rescinded by the board of supervisors . . . [if] a hearing is scheduled before the board of supervisors, and" notice is provided to the purchaser of the hearing the reasons for rescinding the sale."

This letter is a request that the Board schedule such a hearing at the earliest possible opportunity.

I am available to answer any questions you or any member of Board may have.

Sincerely,



G. Scott Emblidge

cc: Members of the Board of Supervisors

From: [BOS Legislation, \(BOS\)](#)
To: emblidge@mosconelaw.com; shep@shepardkopplaw.com
Cc: [Givner, Jon \(CAT\)](#); [REIBER, SCOTT \(CAT\)](#); [Cisneros, Jose \(TTX\)](#); [Fried, Amanda \(TTX\)](#); [Buckley, Theresa \(TTX\)](#); [Calvillo, Angela \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [BOS-Supervisors](#); [BOS-Legislative Aides](#); [BOS Legislation, \(BOS\)](#)
Subject: TREASURER/TAX COLLECTOR MEMO: Hearing - Committee of the Whole - Tax Sale of Presidio Terrace Common Area - Hearing Date of November 28, 2017
Date: Monday, November 20, 2017 3:18:38 PM
Attachments: [image001.png](#)

Good afternoon,

Please find linked below a memorandum received by the Office of the Clerk of the Board from the Office of the Treasurer & Tax Collector, regarding the consideration of the tax sale of the Presidio Terrace Common Area.

[Treasurer & Tax Collector Memo - November 20, 2017](#)

The hearing for this matter is scheduled for a 3:00 p.m. special order before the Board sitting as a Committee of the Whole on November 28, 2017.

I invite you to review the entire matter on our [Legislative Research Center](#) by following the link below:

[Board of Supervisors File No. 170963](#)

Regards,

Brent Jalipa

Legislative Clerk

Board of Supervisors - Clerk's Office

1 Dr. Carlton B. Goodlett Place, Room 244

San Francisco, CA 94102

(415) 554-7712 | Fax: (415) 554-5163

brent.jalipa@sfgov.org | www.sfbos.org



Click [here](#) to complete a Board of Supervisors Customer Service Satisfaction form

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DATE: November 20, 2017
TO: Honorable Members, Board of Supervisors
FROM: José Cisneros, Treasurer
RE: Hearing to consider the rescission of the tax sale of Assessor Parcel Number 1355/001 (File #170963)

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2017 NOV 20 PM 2:30

On November 28th, you will consider whether to rescind the tax sale of Assessor's Parcel Number (APN) 1355/001 (the "Parcel"), the lot containing the private street within Presidio Terrace. To assist your deliberations, this memo outlines the general process for property tax collection and property auctions, as well as specific details about the 2015 auction that resulted in this sale. The purpose of this memo is to provide you with a fact-based review of the matter by the Office of the Treasurer & Tax Collector ("TTX"). The decision of whether to rescind the sale under California Revenue and Taxation Code section 3731 is a matter for the Board of Supervisors. TTX will implement the direction it receives from the Board of Supervisors on this matter.

I: CALIFORNIA PROPERTY TAX LAW

California law governs the assessment and collection of property taxes, including the due dates of secured¹ bills, the penalties for late payment, and the process of auctioning parcels to repay delinquent taxes owed to the county. Paramount among these rules, set forth in the California Revenue and Taxation Code (the "Code"), is the requirement to pay property taxes. The Code states in no ambiguous terms that "failure to receive a tax bill [does] not relieve the lien of taxes, nor shall it prevent the imposition of penalties" (Cal. Rev. & Tax Code § 2610.5). TTX sends bills and notices to the "address of record" as shown on the assessment roll. The county assessor's office includes the address, if known, of a property taxpayer on the assessment roll. Taxpayers are responsible for updating their addresses with ASR. TTX refers property owners to the Assessor-Recorder's office ("ASR") for any mailing address changes² (See Code § 602(a)).

TTX is responsible for collecting taxes for properties within the San Francisco City and County limits. In 2015, TTX sent approximately 209,000 secured property tax bills by first class mail to property owners. Property tax bills are mailed in October and are delinquent if the first installment is not paid by December 10 and if the second installment is not paid by April 10. Owners are required to pay property taxes timely whether or not they receive a bill. If

¹ Land and improvements are considered "secured" property; business personal property is an example of "unsecured" property. Secured property is assessed on the "secured roll" and the tax is collected in two installments; different procedures apply to unsecured property. The Parcel is assessed on the secured roll. The procedures described here are for "secured" properties like the Parcel.

² See <http://www.sfassessor.org/mailing-update>.

taxpayers are late in paying either of their property tax installments, TTX mails delinquency notices. If property tax bills remain unpaid, the property enters default status at the end of the fiscal year.

TTX collects over \$2.1 billion in property tax payments annually—and over 99 percent of owners pay their property tax bills on time and in full. As required by law, all tax bills are sent to the owner’s address on file on the assessment roll, maintained by ASR. In a typical property tax collection cycle, two (2) percent of the more than 200,000 bills are returned as undeliverable. If TTX receives any forwarding information from returned bills, they are forwarded to ASR for follow up. Although thousands of bills are returned, most of them are still paid on-time. TTX offers many resources to assist taxpayers who have questions about how to pay their property tax bills. TTX staff are available weekdays from 8 am until 5 pm in City Hall to answer taxpayers’ questions. Taxpayers may also submit questions in any language through the city’s 311 service by phone or through the website.

II. CALIFORNIA PROPERTY TAX AUCTIONS

When taxes remain unpaid, California law requires the county tax collector to auction properties. The auction serves two purposes — it allows the county to collect delinquent taxes, and it helps guarantee future tax payments by getting a new owner in place. Eligibility for a tax auction (known as “power to sell” status) arises after property taxes go unpaid for five (5) years. Properties remain in “power to sell” unless the outstanding taxes are paid (Code § 3691(a)). The Code requires the tax collector to auction properties that have been in “power to sell” status for four (4) or more years (Code § 3692(a)).

When TTX began planning the 2015 tax auction, more than 600 properties were eligible. In prior years, TTX followed an informal policy of limiting the auction to properties with outstanding tax bills exceeding \$1000. More recently, TTX changed this practice and now includes for auction all properties in “power to sell” status for four or more years. The table to the right shows the types of parcels included in the initial 2015 auction list.

Code section 3694 stipulates that a tax auction may only occur if the Board of Supervisors approves the sale. The resolution authorizing the 2015 tax auction included a list of each property to be auctioned, including the Parcel, and was approved by the Board of Supervisors on

February 24, 2015 (See File No. 15007, Resolution No. 49-15). The Mayor approved the resolution on March 6, 2015. TTX also sent notice of the tax auction to state and federal tax

Figure 1: 2015 Auction List by Parcel Type

Description	Total
Time Share	323
Vacant Lot	174
Retired	40
Single Family Residential	35
Multi-Family Residential	13
Condominium	8
Miscellaneous	6
Commercial	3
Government-owned	3
Church	2
Industrial	2
Parking Stall Condominium	1
Total	610

authorities. The tax auction was scheduled for April 17 through April 20, 2015.

The next step in the process is to locate parties of interest, which are defined as owners of record and lien holders of record (Code § 4675). To identify owners of record, TTX relies on ASR’s database which contains owner information and their addresses of record. To identify other parties of interest, TTX followed guidelines in the California Controller’s county tax sale manual³ and engaged two external vendors — Old Republic and Harmony — the same vendors used by numerous other counties across the state to conduct a search for each of the “power to sell” parcels. Their reports, which were completed in February 2015, identified parties with IRS liens, judgments, monetary liens, deeds of trust and bankruptcies that appear in public records.

For the 2015 tax auction, consistent with Code section 3701, TTX sent notice of the auction by certified mail, return receipt requested, to the “last known mailing address” of the owner of record and all recorded lien holders for all parcels on the tax auction list. These notices were sent on or about February 27, 2015. Of the 1480 certified mailing notices advising all parties of the auction, 868 (58 percent) were returned to TTX and marked by the United States Postal Service as undelivered. The number of returned notices for each type of parcel are included in the table below.

Figure 2: Returned Notices by Parcel Type

	Time Share	Vacant Lot	Residential	Total
Total	912	167	401	1480
Percent returned	61%	63%	51%	58%

Property owners can redeem their property and remove it from the auction proceedings by paying the outstanding taxes at any time until the auction is completed. To avoid including any redeemed parcels in the auction, TTX continually checked payment records to determine if any of the parcels on the auction list had become current on their taxes. Outstanding taxes for 74 parcels were paid in full before the auction began.

TTX published the complete auction list (which included the Parcel) in the San Francisco Examiner “once a week for three successive weeks” as required by Code section 3702. The publications took place on March 16, 22 and 26, 2015. A copy of the publication is included in Appendix A of this report. TTX was also required to notify and did notify state and federal taxing authorities. In addition, on March 16, 2015, TTX posted the list on its website, where it remained available for the public and potential bidders to view in the weeks leading up to the auction.

TTX contracted with Bid4Assets, a company that runs an online auction system, to carry out the 2015 auction. The auction list was posted on the Bid4Assets website for two weeks prior to the auction. The 2015 online tax auction was held between April 17 and April 20, 2015. Interested bidders could visit the auction website and make a bid at any time during this

³ For the Board’s reference, a copy of the State Controller’s Office County Tax Sale Procedural Manual is included as Appendix B to this report.

period. Of the 389 properties included in the 2015 auction, 57 properties sold, generating \$281,338. The minimum bid prices ranged from \$900.42 to \$2,896.75. The lowest price paid for any of the parcels at auction was \$975 and the maximum paid was \$90,100. Of the properties sold, 56 were vacant lots and one was a time share.

In July 2015, after the successful bidders paid for their parcels, TTX prepared transfer deeds for the properties and notices of excess proceeds and sent them to the prior owners. TTX also published a notice of excess proceeds in the San Francisco Examiner on July 5, 13, and 19, 2015. Parties had one year from the date that the new owner's deed was recorded to claim excess proceeds (Code § 4675). Excess proceeds claims were made for 10 of the 57 properties that were sold. No one, including the Presidio Terrace Association, filed a claim for excess proceeds for the sale of the Parcel.

Vacant lots

Generally, vacant lots are properties with no structures built on them. The majority of the parcels comprising the auction list in San Francisco are vacant lots or time shares. Vacant lots have an address of record other than their physical location because, by having no structure on it, the post office cannot deliver mail to that location. It is common, though not always the case, that owners of vacant lots receive their property tax bills at their residences.

Although the term "vacant lot" to most people would imply a parcel of land that is ready to be developed, that is rarely (if ever) the case for vacant lots offered for auction. Typical examples of "vacant lots" that are auctioned include sliver lots (very small tracts of land that cannot be developed, adjacent to much larger tracts) and underwater lots that were parcelized but cannot be developed because they are submerged in the Bay. The vacant lots that reach auction generally have been lacking an engaged property owner, and for all intents and purposes appear abandoned.

Occupied Parcels

Code section 3704.7 establishes additional notice requirements for primary residence properties subject to tax auction (e.g., single family homes, condominiums). The Code requires TTX to make a reasonable effort to contact the owners of such properties, either through visiting the property in person, or posting notice on the property if the owner cannot be reached. These requirements do not apply to most of the properties on the tax auction list, including the Parcel.

In addition to the Code requirements, TTX as a practice takes additional proactive steps to prevent displacement of any individuals from any properties involved in tax auctions. In 2015, TTX coordinated with the Sheriff's Office, the Mayor's Office of Housing and Community Development, Adult Protective Services, and the City Attorney's Code Enforcement team to reach the residents of occupied properties and connect them with any available assistance. In total, TTX assisted inhabitants of nine occupied properties.

As a result, the taxes for six of these properties were paid in full after receiving outreach and services. The tax auction for the remaining three properties was postponed. TTX decided to exercise discretion, as permitted under the Code, and with the consent of the City Attorney's Office, to remove these properties from the auction list to serve the best interest of the public

and the county. In one case, due to the efforts of TTX and other city agencies to locate an owner, a resident of an occupied parcel was discovered deceased in her home⁴.

III. INFORMATION ABOUT THE PARCEL

Assessor's Parcel Number (APN) 1355/001 was classified as a "vacant lot". There are no records of tax payments for the Parcel for the 15-year period between 2000 and 2015⁵. In the years leading up to the 2015 tax auction, TTX routinely sent notices of the annual secured delinquent taxes to the Presidio Terrace Association at 47 Kearny Street, 6th Floor, San Francisco, CA 94018, which was the address of record on file with ASR. This address appears in ASR's records in 1985, when the Presidio Terrace Association redeemed the Parcel after it was conveyed to the State of California for delinquent 1977-78 fiscal year taxes. (Before 1984, a tax-defaulted property was deemed "sold to the State," and then auctioned by the county tax collector if not redeemed. After 1984, the process was streamlined so that defaulted properties are sold directly by the county tax collector.) A copy of that record is included in Appendix A. There is no evidence of subsequent address updates by Presidio Terrace Association in either TTX or ASR records.

When TTX began planning the 2015 tax auction, there were more than 600 eligible properties, including the Parcel. The minimum bid amount for the Parcel was \$994.77, which represented all owed taxes, penalties and auction costs. Consistent with Code section 3701, TTX sent notice of the auction by certified mail, return receipt requested, to the "last known mailing address" of the owner of record, and all recorded lien holders, for all parcels on the list. The tax auction notice was returned as undelivered to the San Francisco Reproduction Mail Office (which handles mail for TTX) on March 9, 2015.

The Parcel was one of the 57 properties receiving bids. There were 140 bids on the Parcel made by eight unique bidders. The Parcel sold to the highest bidder, Hiuyan (Tina) Lam, for \$90,100. TTX deeded the Parcel to her on April 24, 2015⁶. She has remained the current owner of the Parcel, and has made all tax payments timely as of the date of this report.

IV: CONCLUSION

TTX carried out this auction in accordance with the California Revenue and Taxation Code and the State Controller's Office County Tax Sale Procedural Manual. Section 3701 of the code requires the tax collector to provide notice between 45 and 120 days of the proposed auction date to the parties of interest at "the last known mailing address." TTX met this requirement, mailing the notice dated February 23, 2015 to the 47 Kearny Street address, which was the address of record for Presidio Terrace Association. The Code section 3701 states that "the validity of any sale... shall not be affected if the ... [property owner] does not receive the mailed notice."

In the years leading up to the 2015 tax auction, TTX routinely sent notices of the annual

⁴ <http://www.sfgate.com/bayarea/article/Mummified-body-removed-from-San-Francisco-home-6179818.php>

⁵ Due to limitations in the historical payment records, we cannot say what, if any, payments were made before 2000.

⁶ A corrected final deed reflecting Ms. Lam's ownership of the property was recorded in June.

secured delinquent taxes, as well as default and later “power to sell” notices, to the Presidio Terrace Association using their current address of record. While it is regrettable that the address apparently had not been updated, the responsibility for doing so rests with the owner. TTX sends over 200,000 regular property tax bills annually, in addition to thousands of supplemental and escape property tax bills. TTX, like all county tax collectors, reasonably expects property owners to take responsibility for updating the county of any address changes. In most cases, an incorrect address does not prevent San Francisco property owners from paying their property taxes. TTX expended extra resources in outreach and notification for occupied parcels to prevent displacement.

Throughout the auction process, the Parcel looked no different from most of the auction parcels: low-value, abandoned land without an engaged owner. In fact, the majority of the parcels on our auction list shared the following characteristics:

1. Classified as time shares or vacant lots;
2. Low value assessments;
3. History of nonpayment;
4. History of returned mail.

The decision to rescind the sale of the Parcel under Code section 3731 rests with the Board of Supervisors. To that end, TTX refers the Board of Supervisors to the provisions of the California Revenue and Tax Code governing the rescission of a tax auction sale. TTX will implement the direction it receives from the Board of Supervisors on this matter.

APPENDIX A

BACKGROUND DOCUMENTS RELATED TO THE PARCEL AND ITS SALE IN THE 2015 TAX AUCTION

1. 1983 Notice of Conveyance to State for 77-78 tax default
2. 1985 Redemption Deed
3. 2003 Notice of Power to Sell for 97-98 default
4. 2009 Notice of Impending Power to Sell for 2003-4 default
5. 2014 Notice of Power to Sell for 2004 default
6. 2015 BOS resolution approving 2015 tax auction slate
7. 2015 Certified Mail Notice to Presidio Terrace Association re 2015 tax auction
8. 2015 Publication and Recorded Notice of 2015 tax auction
9. 2015 General Tax Auction Notice publication
10. Bid4Assets Terms of Sale of the 2015 tax auction
11. 2015 Publication and Recorded Notice of excess proceeds from 2015 tax auction
12. Final deed transferring title to new owners of Presidio Terrace

1

RECORDING REQUESTED BY AND WHEN RECORDED MAIL TO:

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

RECORDED AT REQUESTER'S

0365581

D547 MAY 1957

JUL - 8 AM 10: 4'

SAN FRANCISCO, CALIF

OFFICIAL
REC

CONVEYANCE OF REAL ESTATE

SOLD FOR NONPAYMENT OF PROPERTY TAXES FOR THE FISCAL YEAR 1977-1978

Sub No. 710

This Deed, made _____ this 8th day of July, 1983,
between THAD BROWN, Tax Collector of the CITY & County of SAN FRANCISCO
State of California, first party, and the State of California, second party, witnesseth:

THAT WHEREAS, The real property hereinafter described was duly assessed for taxation in the year 1977,
to Presidio Terrace Assn.
and was thereafter on the 30th day of June, 1978, duly sold to the State of California
for nonpayment of delinquent taxes which had been legally levied and were a lien on said real property, the total
amount for which the same was sold being \$ 12,288;

AND WHEREAS, Five years or more have elapsed since said sale and no person has redeemed the property;
NOW THEREFORE, In accordance with law, the first party hereby grants to the second party that certain
real property situated in the CITY & County of SAN FRANCISCO, State of California,
described as follows:

LOT 01 BLOCK 1355, as delineated and
designated in Assessor's Map Book filed on
April 18, 1972 in the Office of the Recorder
of the City and County of San Francisco,
State of California

0-1 315-67-5-15
CLERK OF SUPERIOR COURT
SAN FRANCISCO, CALIF. COUNTY OF SAN FRANCISCO
RECEIVED JUL 11 1983
RECORDED AT REQUESTER'S

Witness Whereof, Said first party has hereunto
set his hand the day and year first above written.

STATE OF CALIFORNIA
CITY & County of SAN FRANCISCO } as Tax Collector of the
CITY & County of SAN FRANCISCO

Thad Brown
Tax Collector of the
CITY & County of SAN FRANCISCO

On July 8, 1983, before me, Donald W. Dickinson, County Clerk and
ex officio Clerk of the Superior Court of the State of California in and for the CITY AND County of
SAN FRANCISCO, personally appeared THAD BROWN, known to me to
be the Tax Collector of said CITY AND County and the person whose name is subscribed to
the within instrument and acknowledged to me that he executed the same as such Tax Collector.

FOR USE OF STATE CONTROLLER
No. Acres _____ Redeemed _____
No. Lots _____ Cancelled _____
Value Land _____ Postponed _____
Value Imp. _____ Az. P.A. _____
In City of _____ Agr. App. _____
Code Area _____ Sold _____
School Dist. _____ Election Filed _____

(SEAL)
Donald W. Dickinson
County Clerk and ex officio Clerk of
the Superior Court

By _____ Deputy

2

RECORDING REQUESTED BY

RECORDED AT REQUEST OF

D656312

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

1985 JUN 14 AM 8:48

SAN FRANCISCO, CALIF.
RECORDER

AND WHEN RECORDED MAIL TO

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

SPACE ABOVE THIS LINE FOR RECORDER'S USE

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

STATE TAX DEED

WHEREAS, certain property assessed to Presidio Terrace Association was sold to the State of California for unpaid taxes, levied for the Fiscal Year 1977 - 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 I355 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.

MAIL TO:
PRESIDIO TERRACE ASSN.
47 KEARNY ST. 6TH. FLR.
S.P. CA 94108

STATE OF CALIFORNIA

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

By [Signature], Deputy

STATE OF CALIFORNIA
COUNTY OF SAN FRANCISCO

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 Agatha Rosales
Deputy

JUN 17 1985

3



San Francisco Assessor-Recorder
 Mabel S. Teng, Assessor-Recorder
DOC- 2003-H520306-00

Acct 10-San Francisco Tax Collector
 Monday, AUG 25, 2003 09:06:14

Ttl Pd \$0.00 Nbr-0002251735
REEL I458 IMAGE 0321
 Ser/AB/1-1

Recording Requested By And
 When Recorded Mail To:

TAX REDEMPTION BUREAU
 1 Dr. Carlton B. Goodlett Place
 Room 110
 SAN FRANCISCO, CA 94102-0917

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

which, pursuant to law was declared to be Tax-Defaulted on 06-30-98
 for the nonpayment of delinquent taxes in the amount of \$ 13.58
 for the fiscal year 97 98 . Default Number 98 - 001105

Notice is hereby given by the Tax Collector of City and County of San Francisco that five or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default and that the property is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. The

real property subject to this notice is assessed to **PRESIDIO TERRACE ASSOCIATION.**

and is situated in said county, State of California, described as follows:

1355 / 001
 (APN Number)

LOT 001 BLOCK 1355 as delineated and designated
 in Assessor's Map Book filed on April 18, 1972 in the Office
 of the Recorder of the City and County of San Francisco,
 State of California

STATE OF CALIFORNIA


EXECUTED ON

SAN FRANCISCO COUNTY

AUG.15, 2003

By: 
GEORGE W. PUTRIS
 Tax Administrator

On AUG.15, 2003 GEORGE W. PUTRIS, known to me to be both the Tax Collector of said County and the person who executed this document, personally appeared before me and acknowledged having executed the same as Tax Collector.

By: 
NANCY ALFARO
 Deputy County Clerk
 For: **DARRYL M. BURTON**
 Director Of Administrative Services
 AND County Clerk



By: _____
MARGARET T.YU
 Executive Secretary
 For: **DARRYL M. BURTON**
 Director Of Administrative Services
 AND County Clerk

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NOTICE OF IMPENDING POWER TO SELL TAX-DEFAULTED PROPERTY
 Made pursuant to Section 3361, Revenue and Taxation Code

Notice is hereby given that real property taxes and assessments on the parcels described below will have been defaulted for five or more years, or, in the case of nonresidential commercial property, property on which a nuisance abatement lien has been recorded or that can serve the public benefit by providing housing or services directly related to low-income persons when three or more years have elapsed and a request has been made by a city, county, city and county, or nonprofit organization, that property will become subject to the tax collector's power to sell.

The parcels listed will become subject to the tax collector's power to sell on July 1, 2009, at 12:01 a.m., by operation of law. The tax collector's power to sell will arise unless the property is either redeemed or made subject to an installment plan of redemption initiated as provided by law prior to 5 p.m. on June 30, 2009. The right to an installment plan terminates on June 30, 2009, and after that date the entire balance due must be paid in full to prevent the sale of the property at public auction.

The right of redemption survives the property becoming subject to the power to sell, but it terminates at 5 p.m. on the last business day before actual sale of the property by the tax collector.

All information concerning redemption or the initiation of an installment plan of redemption will be furnished, upon request, by the Redemption Unit of the San Francisco Office of the Treasurer and Tax Collector, 1 Dr. Carlton B. Goodlett Place, City Hall, Room 140, San Francisco, California 94102 or by contacting (415) 554-4499.

The amount to redeem, in dollars and cents, is set forth opposite its parcel number. This amount includes all defaulted taxes, penalties, and fees that have accrued from the date of tax-default to the date of this publication.

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.

Property tax defaulted on July 1, 2004 for the taxes, assessments and other charges for the fiscal year 2003-2004:

<u>BLOCK</u>	<u>LOT</u>	<u>ASSESSEE NAME & PROPERTY LOCATION</u>	<u>AMOUNT DEFAULTED</u>
0026T	921A	Ruben M Paiz & Leah Maria Paiz 2655 Hyde St	\$455.55
0253T	137G	Callahan & Zalinsky Assocs LLC 1000 Pine St, #137G	271.61
7155	010	Chow Lily & Ellen 140 DeLong St	3,224.32
0606	043	Weakley Michael & Emily 2544 Washington St, #A	25,360.89
3987	010	786 Minna Street Assocs LLC 140V Pennsylvania Ave	24,267.19
6766	046	Turner Arthur Jr, & Patricia A 23 Mangels Ave	5,026.24
7108	008	Fuentes Oliverio P & Maria C 2760 San Jose Ave	7,775.59
0253T	105S	Rodarm David 1000 Pine St, #105S	532.69
2804	032	Olsen Gertrude 4179 - 23rd St	96,929.40
3731	124	Nelson James & Mary 90 Moss St	17,241.81
4224	053	Doumba Evelyne 1099 Mississippi St, #3	44,266.65
5505	007	Picetti Mary C 531 Precita Ave	9,323.74
0026T	024B	Warren D. Baxter 2655 Hyde St	951.20
0026T	089B	Cruz Paul & Mariel 2655 Hyde St	662.44
0026T	228A	Leska Richard C 2655 Hyde St	1,248.36
0026T	231A	Mark A. Guthrie 2655 Hyde St	856.16
0026T	247B	John J., Mcfee Jr. 2655 Hyde St	1,189.26
0026T	255A	Goldbaum Robert I 2655 Hyde St	1,247.22
0026T	265B	Mullon Wayne A. 2655 Hyde St	1,189.26
0026T	269B	Robert Pollock 2655 Hyde St	1,189.26
0026T	299B	Paul H. Johnson	729.68

0026T	304B	2655 Hyde St Herrick Gregory	938.25
0026T	331B	2655 Hyde St Stone David	1,445.30
0026T	569A	2655 Hyde St Sema Bayla	775.32
0026T	733A	2655 Hyde St Randy M. Jensen	681.85
0026T	744A	2655 Hyde St Kenneth Olsen	951.20
0078	053	2655 Hyde St M Santini E & L	78.18
0078	095	1714V Grant St Schmidt Michelle	8,900.63
0253T	075C	466 Greenwich St, #466 Advantage Travel LC	664.39
0253T	082C	1000 Pine St, #75C Advantage Travel LC	670.82
0253T	087S	1000 Pine St, #82C Horner Parker	426.65
0253T	099C	1000 Pine St, #87S Advantage Travel LC	680.81
0253T	107N	1000 Pine St, #99C Skillman David	384.63
0253T	191N	1000 Pine St, #107N Johnson Elmer C	471.15
0253T	397N	1000 Pine St, #191N Meckes Robert	366.99
0256T	199P	1000 Pine St, #397N San Francisco Suites City Share	367.21
0256T	229P	710 Powell St Thomas Edwards & Sue	500.23
0256T	288P	710 Powell St Wynn Dana C	500.23
0256T	340M	710 Powell St Walter D. Bruce	662.77
0256T	381M	710 Powell St Canty Thomas J	576.83
0306T	221C	710 Powell St Hippen John Keith & Lund Gail	373.00
0306T	242A	441 Mason St Reilly, John	702.69
0306T	246B	441 Mason St Chandler Vernon Stephen	685.71
0306T	432A	441 Mason St Molesworth Michael	423.91
0306T	457A	441 Mason St Dr Robt W Welts	373.00
0306T	682B	441 Mason St Edward J. Smith	373.00
0306T	718A	441 Mason St Johnson Curtis I	247.25
0306T	948B	441 Mason St Frost Kenneth N	247.25
0306T	983B	441 Mason St Kronja Ivan	294.90
0321	026	441 Mason St Bordegaray Pierre	882.03
0345	016	740V Larkin St North of Market Senior Service	6,180.07
0515	033	315 Turk St Wong Joe & Nancy	26,981.78
0550	009	2233 Greenwich St 1996 Papageorge Family Trust	13,939.43
0688	117	2201 Polk St Pryor, Marilynne	18,761.80
0762	029	1450 Post St, #612 Bailey Thomas	48,829.69
0762	139	601 Van Ness Ave, #29 Estate of Maurice Eliaser Jr.	2,942.40
0792T	003A	601 Van Ness Ave, #507 Harrington Paul	624.25
0792T	010A	327 Fulton St Atestatova Natasha G	624.25
0792T	012E	327 Fulton St McCoy, Michael	624.25
0792T	013A	327 Fulton St Busalacchi Catherine A	624.25
0792T	016A	327 Fulton St Salguero Linda	624.25

0792T	027A	Dutra Mary Jo	624.25
		327 Fulton St	
0792T	034A	Roberts Doublas L.	624.25
		327 Fulton St	
0792T	037O	Neset-Schuster Catherine	624.25
		327 Fulton St	
0792T	039O	Bishop Charles	512.48
		327 Fulton St	
0792T	046O	Devine Parris	624.25
		327 Fulton St	
0792T	052O	Brown Leland J.	624.25
		327 Fulton St	
0792T	055O	Jacobson Andrew	656.13
		327 Fulton St	
0792T	066E	Myers Esther F	656.13
		327 Fulton St	
0792T	068E	Hoyis Richard W	656.13
		327 Fulton St	
0792T	081E	Litwiller Edith L	602.32
		327 Fulton St	
0792T	081O	Boyd J. Kirk	656.13
		327 Fulton St	
0792T	090O	Amarasingham Simon	688.08
		327 Fulton St	
0792T	097A	Kirkpatrick Hugh A	942.84
		327 Fulton St	
0792T	098O	Sherlock Mary D	656.13
		327 Fulton St	
0792T	115A	Osborn Jeff L.	755.60
		327 Fulton St	
0792T	118E	Hernandez Steven	688.08
		327 Fulton St	
0792T	128E	Wilkens Dan E	688.08
		327 Fulton St	
0792T	134O	Mangoba Joseph	688.08
		327 Fulton St	
0792T	138A	Rodriguez Manuel	942.84
		327 Fulton St	
0792T	138O	Akin Julie Lisbeth	688.08
		327 Fulton St	
0792T	154E	White Maria G	625.21
		327 Fulton St	
0792T	157O	White Sharon C	688.08
		327 Fulton St	
0792T	170E	Gomez Maribel	624.25
		327 Fulton St	
0792T	173O	Rusch Gail V	688.08
		327 Fulton St	
0792T	176O	Spera Rebekah	688.08
		327 Fulton St	
0792T	178E	McCann Russell	688.08
		327 Fulton St	
0792T	206E	Kirmse Brian	576.45
		327 Fulton St	
0792T	214E	Griffith Jeanne	688.08
		327 Fulton St	
0792T	254A	Mauldin J. Gregory	974.88
		327 Fulton St	
0792T	266A	Cullen Sheila M.	1,038.52
		327 Fulton St	
0792T	324A	Mendoza Efrain	1,038.52
		327 Fulton St	
0792T	376A	Rickert Norbert	838.48
		327 Fulton St	
0792T	377A	Margolis Paul	1,070.43
		327 Fulton St	
0792T	386A	Marathe Vijay	1,070.43
		327 Fulton St	
0792T	416A	Valderrama Graciani	1,070.43
		327 Fulton St	
0792T	432A	Radic Lyida	1,134.10
		327 Fulton St	
0792T	472A	Chart Michael D	847.38
		327 Fulton St	
0792T	515A	Sweeney Edward	847.38
		327 Fulton St	
0792T	520A	Gothie Kari A.	847.38
		327 Fulton St	
0792T	525A	Wellinger J. Christopher	847.38
		327 Fulton St	
0792T	557A	Milan Mitchell M.	585.66

0792T	572A	327 Fulton St Mahinay Liberty M	550.11
0792T	577A	327 Fulton St Bermudez Luis	911.14
0792T	603A	327 Fulton St Urbach James R	911.14
0792T	611A	327 Fulton St Baer David	911.14
0792T	633A	327 Fulton St Lee David James	911.14
0792T	647A	327 Fulton St Neagle Steve R	911.14
0792T	716A	327 Fulton St Lum John C.	942.84
0792T	751A	327 Fulton St Magahis Nicanor	1,070.43
0832	007	235 Hickory St Tam Partners LP	2,088.13
1168	025	2486 Fulton St Mitchell Hodges	58,215.99
1278	008A	18V Grattan St Westphal Henry	77.62
1355	001	0 Presidio Terrace Presidio Terrace Association	94.16
1463	052	439 - 31 st Ave Bertolina Richard	629.59
1529	012	471V - 15 th Ave McAviney Carol	77.62
1563	001B	517V - 20 th Ave Buchwald Wm P	77.62
1566	013	549V - 23 rd Ave Abdallah Fred	3,115.16
1570	005	659 - 27 th Ave Cahilig Veronica T	3,718.39
1586	005	633V - 43 rd Ave Kittrell Granville	77.62
1595	102	754 Great Hwy, #3 Olga N. Tran	5,061.73
1597	032A	752V - 48 th Ave J W Wright & Sons Inv Co	77.62
1607	003	727 - 37 th Ave Roberts Sharleen W	1,755.50
1626	015	674V - 19 th Ave J W Wright & Sons Inv Co	77.62
1688	039B	806 - 46 th Ave Look Lisa A	16,018.88
1766	033	1354 - 12 th Ave Guida Liza	7,428.28
1772	005	1365 - 17 th Ave Dominguez August	5,041.93
1838	001M	1431 - 15 th Ave William & Serena D. Gutierrez Rev Tr	5,793.83
1861A	012A	1163 Kirkham St Jacqueline Ward 2007 Rev Tr	3,479.38
1925	010H	1626V Moraga St Henry Doelger Builder Inc	77.62
2629	025	1082 Ashbury St Hamilton Methodist Church	4,680.31
2644	003	1177V Stanyan St Fanucci Harry H	77.62
2717	109	3322 Market St William & Ellen Spyers	33,613.13
2772	042	511 Eureka St Phillip Lim	42,469.32
2795	001	480 Panorama Dr Philomena Janet Martins Lvg Tr	8,333.15
3181	027	241 Judson Ave Yesterday Trust	16,594.06
3556	101	1839 - 15 th St, #359 Kurata Kohji	13,742.11
3640	009A	2762 Harrison St Mariano Magellan	5,427.87
3756	038	1259 Folsom St Trias Irene C	45,998.15
3764	167	461 - 2 nd St, #351T Pardini Denise	13,752.07
3984	003	146 Missouri St Ramirez Carmen	1,855.67
3995	099	2068 - 3rd St Schooler Robert L.	53,185.73

4003	039	Scott Thomas R 246 Missouri St	5,767.46
4208	009	Robert P. S. Kim 2542 Bryant St	37,003.28
4217	018	Estate of Bertha Menjivar 1267 Rhode Island St	5,232.20
4228	063	Wollert Larry II 1011 - 23 rd St, #6	16,259.32
4274	007	Frank & Joan Wilson Trust 1350 York St	3,912.44
4329	018	Cafferkey Frank 2550V Cesar Chavez	219,597.07
4645	002B	Coast Pacific Dev Construction 818V Innes Ave	10,265.67
4652	015	Mark A. Schilling Trust 1055V Innes St	6,813.24
4711	065	Homesales Inc 17 Hillview Ct	23,781.98
4730	018	Jackson Charles E 1390 Oakdale Ave	2,128.04
4731	002A	Perry Adrian Family Trust 1306 Palou Ave	9,798.72
4809	013	Criss Elsie 1478 Underwood Ave	7,660.78
4969	012	Cardoza Trinidad 1030 Jamestown Ave	13,182.29
5328	030	Hunter Kadie Mae 1795 Palou Ave	1,557.55
5335	018	Luarte 2006 Revoc Trust 2066 Revere Ave	5,960.24
5360	028	Umanzor Jose Angel 1519 Shafter Ave	19,310.47
5384C	007	Simms Harry Jr 270 Bridgeview Dr	9,994.92
5684	012	Leon John & Lorene 3845 Folsom St	10,558.69
6301	036A	Tenrikyo Honsoko Church 133 Rey St	794.44
7014	038	Kenneth A. Franks 260 Faxon Ave	33,464.76
7071	007	Chuku Chinedu 359 Bright St	8,556.44
7090	005	Dejean Deborah 267 Bright St	5,950.06
7150	007	Manley Aiko 226 Saint Charles Ave	2,285.68
7233	002	Murphy Elaine T 45 Stonecrest Dr	17,514.65
7277	003	Meyers Frederick 84 Huntington Dr	5,061.39

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

GEORGE W. PUTRIS
SAN FRANCISCO COUNTY TAX COLLECTOR

Executed at City and County of San Francisco on June 1, 2009. Published in the San Francisco Examiner Newspaper on June 5, 2009, June 12, 2009 and June 19, 2009.

5

Recording Requested By And
When Recorded Mail To:

TAX REDEMPTION BUREAU
1 Dr. Carlton B. Goodlett Place
City Hall, Room 110
SAN FRANCISCO, CA 94102-0917


San Francisco Assessor-Recorder
Carmen Chu, Assessor-Recorder
DOC- 2014-J842398-00
Acct 19-San Francisco Tax Collector
Tuesday, FEB 25, 2014 11:15:30
Ttl Pd \$0.00 Rcpt # 0004893764
REEL L091 IMAGE 0200
gal/AK/1-1

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY
(Rev. & Tax Code, §§3691 - 3691.2)

Which, pursuant to law was declared to be tax-defaulted on June 30, 2004
for the nonpayment of delinquent taxes in the amount of \$13.70
for the Fiscal Year 2003-2004 Default Number: 04-00907

Notice is hereby given by the Tax Collector of City and County of San Francisco that, pursuant to Revenue and Taxation Code section 3691, five or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default and that the property is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the tax collector of said county before sale. The real property subject to this notice is assessed to:

PRESIDIO TERRACE ASSOCIATION

and is situated in said county, State of California, described as follows: 1355 / 001
(Assessor's Parcel Number)

Executed on: February 21, 2014

STATE OF CALIFORNIA
SAN FRANCISCO COUNTY

By 
DAVID AUGUSTINE
Tax Collector

On February 21, 2014, DAVID AUGUSTINE, known to me to be both the Tax Collector of said County and the person who executed this document, personally appeared before me and acknowledged to me that he executed the same as Tax Collector.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

By: 
PHIL DE LA CRUZ
Deputy County Clerk
For: NAOMI KELLY
County Clerk and City Administrator

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AMENDED IN COMMITTEE

2/11/15

FILE NO. 150077

RESOLUTION NO. 49-15

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.



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

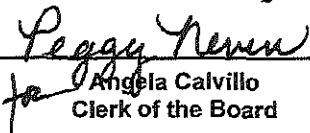
February 11, 2015 Budget and Finance Committee - RECOMMENDED AS AMENDED

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

3/6/2015
Date Approved

List of Tax-Defaulted Property Subject to Impending Tax Sale
As of 2/11/2015

VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
22	3283	087	85-02875	1985	STEEN C ALLEN	STEEN C ALLEN	\$1,908.32
01	0106	041	88-00067	1988	ELLIOTT JOHN C TRUSTEE	ELLIOTT JOHN C TRUSTEE	\$137,990.73
01	0106	042	88-00068	1988	ELLIOTT JOHN C TRUSTEE	ELLIOTT JOHN C TRUSTEE	\$83,274.04
03	0253T	011H	89-00231	1989	KNORR TOM J		\$9,858.59
03	0253T	012H	89-00232	1989	KNORR TOM J		\$10,826.53
03	0253T	013H	89-00233	1989	G & B ASSOCIATES	G & B ASSOCIATES	\$10,826.53
03	0253T	016H	89-00237	1989	KNORR TOM J		\$10,202.13
03	0253T	025H	89-00249	1989	KNORR TOM J		\$10,251.20
03	0253T	025S	89-00250	1989	KNORR TOM J		\$7,292.28
03	0253T	027H	89-00253	1989	KNORR TOM J		\$10,169.52
03	0253T	033H	89-00263	1989	FN REALTY SERVICES INC TRUSTEE	FN REALTY SERVICES INC TRUS	\$11,155.62
03	0253T	046C	89-00272	1989	NOESEN HAROLD & MARY B		\$9,317.29
03	0253T	055N	89-00287	1989	RAUSCH PAUL E & ONA J		\$6,628.66
03	0253T	056S	89-00290	1989	LEE GERALDINE A		\$7,021.67
03	0253T	064N	89-00298	1989	KUAN RANDELL & DIANA	KUAN RANDELL & DIANA	\$6,487.28
03	0253T	074S	89-00304	1989	LEE GERALDINE A		\$7,021.67
03	0253T	078S	89-00309	1989	LEE GERALDINE A		\$7,120.67
03	0253T	079S	89-00311	1989	LEE GERALDINE A		\$7,151.53
03	0253T	089N	89-00330	1989	HERRERA JOSEPH M & HERRERA KAT	HERRERA JOSEPH M & HERRERA	\$6,601.54
03	0253T	081N	89-00332	1989	FN REALTY SRVS INC TR		\$6,275.07
03	0253T	015H	89-00236	1989	WOOD WILLARD K&ZANDRA Y		\$10,681.94
03	0253T	099H	89-00342	1989	HARTMAN PAUL H JR&JOAN M		\$9,172.18
03	0253T	018C	89-00239	1989	GARCIA JULIA R 1/2& RAMIREZ G	GARCIA JULIA R 1/2& RAMIRE	\$6,922.20
03	0253T	022N	89-00244	1989	SCISSEL CAROL J & HESS JUDITH		\$6,601.54
03	0253T	106C	89-00348	1989	AYE THOMAS L & MARY O		\$9,510.53
03	0253T	129N	89-00370	1989	GORDON JULES H&GRETCHEN		\$6,995.41
03	0253T	130N	89-00372	1989	GORDON JULES H&GRETCHEN		\$6,979.35
03	0253T	028G	89-00254	1989	WELLS FARGO REALTY SERVICES		\$4,330.65
03	0253T	029S	89-00259	1989	NOB HILL INN CITY PLAN OWNERS	NOB HILL INN CITY PLAN OWNE	\$7,000.53
03	0253T	135S	89-00375	1989	FN REALTY SRVS INC TR	FN REALTY SRVS INC TR	\$8,621.53
03	0253T	039G	89-00265	1989	BROWN, WARNER H&MINNIE J		\$6,054.63
03	0253T	045C	89-00269	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,138.32
03	0253T	138N	89-00377	1989	ATUALEVAO EUNIKE S		\$7,120.49
03	0253T	050H	89-00279	1989	DOGGETT CHARLES T		\$11,056.50
03	0253T	054N	89-00284	1989	VISSMAN ROBERT E&MAE T		\$6,740.05
03	0253T	140S	89-00379	1989	HODGES DALE		\$8,759.52
03	0253T	141G	89-00380	1989	SCHERBARTH CONNIE K		\$5,223.41
03	0253T	057N	89-00292	1989	PIONEER FEDERAL SAVINGS BANK		\$6,275.07
03	0253T	141S	89-00381	1989	DILLON LOUELLA G		\$8,759.52
03	0253T	072H	89-00303	1989	HICKEY WILLIAM R & HICKEY SHAR		\$10,008.45
03	0253T	146N	89-00384	1989	F N REALTY SERVICES INC		\$7,085.41
03	0253T	154C	89-00391	1989	JOST FRANKLIN D & JOST CLARICE		\$9,510.53
03	0253T	176N	89-00396	1989	BRENNAN CHRISTOPHER D & BRENNAN		\$7,065.26
03	0253T	084C	89-00319	1989	WELLS FARGO REALTY SERVICES		\$9,598.98
03	0253T	184C	89-00399	1989	GOLD H DOUGLAS&DIANE L		\$9,510.53
03	0253T	188N	89-00400	1989	RIEDY GEORGE C		\$7,065.26
03	0253T	096N	89-00335	1989	INGRAM THEODORE & INGRAM LEONO	INGRAM THEODORE & INGRAM LE	\$8,170.40
03	0253T	097S	89-00337	1989	CARTER DALE H&YVONNE A		\$7,715.33
03	0253T	098N	89-00338	1989	TORACCA MARIOLINA		\$8,170.40
03	0253T	227N	89-00410	1989	IOAKIMEDES MICHAEL G JR& IOAKI		\$7,233.69
03	0253T	101C	89-00343	1989	GEIGER RICHARD A & GEIGER ANTO		\$9,598.98
03	0253T	102C	89-00345	1989	WEBB BRUCE J		\$9,513.30
03	0253T	294N	89-00436	1989	HUFFMAN PHILLIP L & HUFFMAN PH		\$7,233.69
03	0253T	112S	89-00350	1989	PON DOUGLAND & EVA		\$8,560.67
03	0253T	114C	89-00352	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,178.66
03	0253T	123N	89-00363	1989	CONRADI GLORIA A		\$7,120.49
03	0253T	314N	89-00443	1989	PERCY EDWARD B &IRENE H		\$7,120.49
03	0253T	345N	89-00448	1989	THOMPSON SAMUEL H & THOMPSON C		\$7,371.98
03	0253T	353N	89-00450	1989	NEWKIRK CAROL D		\$7,233.69
03	0253T	136S	89-00376	1989	NOB HILL CITY PLAN OWNERS ASSN		\$8,467.54
03	0253T	376N	89-00454	1989	FN REALTY SRVCS INC TR	FN REALTY SRVCS INC TR	\$7,372.19
03	0253T	159G	89-00378	1989	WELLS FARGO REALTY SERVICES		\$5,209.63
03	0253T	385N	89-00458	1989	NOB HILL INN		\$7,206.84
03	0253T	388N	89-00459	1989	MYERS MILES A&CELESTINE		\$7,684.26
03	0253T	394N	89-00460	1989	SNARDI-TROWBRIDGE ELISSA & TR		\$7,684.26
03	0253T	142S	89-00382	1989	MONTERREY GEORGE R & MONTERREY		\$8,759.52
03	0253T	395N	89-00461	1989	SNARDI-TROWBRIDGE ELISSA & TR		\$7,543.22
03	0253T	149N	89-00386	1989	LANGHORNE RALPH E&ZONA M		\$7,120.49
03	0253T	153C	89-00389	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,331.56
03	0253T	408N	89-00462	1989	KUTTIN JACK R & WOOD-KUTTIN HA		\$8,247.74
03	0253T	155N	89-00392	1989	WONG SHERMAN A & GEE BELINDA		\$7,010.91
03	0253T	161N	89-00394	1989	WELLS FARGO REALTY SERVICES		\$6,525.92
03	0253T	413N	89-00465	1989	FN REALTY SERVICES INC TRUSTEE	FN REALTY SERVICES INC TRUS	\$8,948.99
03	0253T	180N	89-00397	1989	VANN JAMES E		\$6,663.77
03	0253T	181N	89-00398	1989	LI KIRK & HELEN		\$3,336.50
03	0253T	451N	89-00475	1989	F N REALTY SERVICES INC		\$8,094.74
03	0253T	454N	89-00476	1989	CARNEY-DAVIS PHILLITA T		\$8,170.83

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03	0253T	189N	89-00401	1989	MILLER JOHN R & DIANA L		\$7,065.26
03	0253T	197N	89-00402	1989	REINHARD MICHAEL F & REINHARD		\$7,065.26
03	0253T	244N	89-00418	1989	MCRAE JOHN H & SYLVIA A		\$7,261.43
03	0253T	251N	89-00420	1989	NOB HILL CITY PLAN OWNERS ASSN		\$7,082.46
03	0253T	252N	89-00421	1989	NOB HILL CITY PLAN OWNERS ASSN		\$10,032.08
03	0253T	258N	89-00422	1989	NOB HILL CITY PLAN OWNERS ASSC		\$7,082.46
03	0253T	269N	89-00424	1989	GORE LOUIS J & SUE W	NOB HILL INN VACATION RESOR	\$7,261.43
03	0253T	276N	89-00428	1989	JACKEWICZ LEON M JACKEWICZ GER		\$7,261.43
03	0253T	277N	89-00429	1989	WELLS FARGO REALTY SERVICES		\$6,977.73
03	0253T	279N	89-00431	1989	DAHLGREN CARL B		\$7,233.69
03	0253T	284N	89-00432	1989	NOB HILL CITY PLAN OWNERS ASSN	NOB HILL CITY PLAN OWNERS A	\$6,456.53
03	0253T	285N	89-00433	1989	NOB HILL CITY PLAN OWNERS ASSN	NOB HILL CITY PLAN OWNERS A	\$6,586.07
03	0253T	288N	89-00435	1989	BAKER GLENN R SR & MORROW SUSA		\$7,261.43
03	0253T	304N	89-00439	1989	FAZIO LINDA J & CUMMINGS DAWNE		\$7,261.43
03	0253T	336N	89-00446	1989	GREYCAS INC.	GREYCAS INC.	\$7,164.60
03	0253T	359N	89-00451	1989	OLDS W WARREN&LEONORA S		\$7,402.40
03	0253T	412N	89-00464	1989	NOB HILL CITY PLAN OWNERS ASSN		\$8,068.77
03	0253T	442N	89-00471	1989	NOB HILL CITY PLAN OWNERS ASSN		\$7,991.86
03	0253T	448N	89-00473	1989	MCNICOL SIDNEY G & MCNICOL MAR		\$8,170.83
03	0253T	449N	89-00474	1989	ROGET JEAN-CLAUDE & ROGET ELIZ		\$8,170.83
43	7145	050	89-05904	1989	ARGUELLES FREDERICO R		\$1,298.88
03	0253T	011S	90-00250	1990	BEADEL THOMAS C&CARYL H		\$7,105.33
03	0253T	028H	90-00259	1990	NOB HILL CITY PLAN OWNERS ASSN		\$10,199.38
03	0253T	035G	90-00262	1990	TROWBRIDGE DWIGHT H III & KAST		\$5,325.63
03	0253T	090N	90-00289	1990	SINGER TIMOTHY M&SUSAN K		\$6,039.09
03	0253T	117C	90-00297	1990	SANMARTIN DANICA M		\$8,169.24
03	0253T	274N	90-00324	1990	CROSKREY PAUL J & KENNEDY ANN		\$6,578.29
03	0256T	156P	90-00405	1990	SAN FRANCISCO SUITES CITY SHAR		\$10,209.86
03	0256T	195P	90-00417	1990	S F SUITES CITY SHARE ASSOCN		\$10,925.86
03	0256T	243P	90-00441	1990	SAN FRANCISCO SUITES CITY SHAR		\$10,130.76
03	0253T	203N	91-00265	1991	DENTON FRANCEE G & PULIDO DAM		\$5,790.48
03	0253T	205N	91-00266	1991	CUADRA JULIO G&CARMEN A		\$6,043.49
03	0253T	034S	92-00170	1992	DELBARGA ELAINE		\$5,900.21
35	5960	026	92-03516	1992	KEHOE VERA L		\$2,754.99
35	5960	027	92-03517	1992	KEHOE VERA L		\$2,754.99
03	0253T	141C	93-00197	1993	HONG GEORGE P & ANN C		\$5,609.93
03	0253T	014H	93-00175	1993	SASIAN BEATRICE N		\$7,360.74
03	0253T	313N	93-00205	1993	SOLORIO ELVIA		\$4,657.26
03	0256T	239P	93-00226	1993	SAN FRANCISCO SUITES CITY SHAR		\$7,469.39
03	0306T	885B	95-00801	1995	CAPITOL THRIFT & LOAN ASSOC		\$4,530.08
03	0253T	444N	96-00141	1996	MCCALLUM, DONALD G & MCCALLUM		\$3,829.38
03	0253T	135N	97-00132	1997	SCHNEERSON RUSSIAN JEWISH CENT	SCHNEERSON RUSSIAN JEWISH C	\$3,994.80
03	0253T	136N	97-00133	1997	JEWISH EDUCATIONAL CENTER	JEWISH EDUCATIONAL CENTER	\$3,376.96
20	2876	006	98-01731	1998	HEGGIE TRUST THE	HEGGIE TRUST THE	\$106,158.36
26	3998	013	98-02296	1998	FEE PROPERTIES II INC		\$27,902.17
30	4902	005	98-02513	1998	BRANDT JOHANNA	BRANDT JOHANNA	\$1,620.59
37	6177	002	98-03081	1998	HOAGLUND MAXINE V		\$2,896.75
03	0253T	001C	00-00245	2000	DECOURSEY DEAN C		\$10,546.15
31	5328	024	00-02630	2000	SHERROD WILLIAM H TOUATI NINA		\$1,372.14
33	5550	046	00-02776	2000	GARARDEN VERNON H & DOROTHY E		\$1,298.99
37	6197	004L	00-03072	2000	LEE YING KING		\$1,608.73
01	0026T	196A	01-00033	2001	SUSAN DELAROSA FONG		\$3,305.65
01	0026T	787A	01-00081	2001	DAVID L BRAZEE & JILL JANSON		\$3,783.67
03	0253T	123C	01-00274	2001	MACGILLIVRAY BART		\$3,179.02
03	0253T	137G	01-00275	2001	CALLAHAN & ZALINSKY ASSOCS LLC		\$1,639.64
01	0026T	072B	02-00014	2002	WEED LUCILLE		\$2,825.57
01	0026T	153B	02-00025	2002	UNGER JOSEF & MARGARET		\$3,174.97
01	0026T	195B	02-00029	2002	CHARETTE C		\$2,825.57
01	0026T	196B	02-00030	2002	LYMBERIS NICK & BARBARA		\$2,426.27
01	0026T	424A	02-00043	2002	LEE M. EVANS & MELISSA EVANS		\$3,182.80
01	0026T	441A	02-00044	2002	ROQUE GREGORIO CENTENO & SARAH		\$3,439.22
01	0026T	450A	02-00045	2002	CURTIS K MADDEN III & KAREN M		\$3,170.73
03	0253T	091S	02-00214	2002	ALFSEN LYNN B & JOAN		\$2,636.77
03	0253T	152N	02-00220	2002	ALTMANN ERNEST G TRUST THE	ALTMANN ERNEST G TRUST THE	\$2,406.97
03	0253T	455N	02-00229	2002	COPY FACTORY INC THE	COPY FACTORY INC THE	\$2,491.09
04	0549	003A	02-00508	2002	LOSTER ALICE		\$1,117.30
15	2052A	026A	02-01366	2002	HENRY DOELGER BUILDER INC		\$1,117.30
16	2171	033A	02-01427	2002	ANDERSON WALTER G		\$1,102.80
16	2120A	014A	02-01404	2002	HENRY DOELGER BUILDER INC		\$1,017.30
29	4598	001	02-02427	2002	OROURKE JOHN		\$66,548.49
01	0026T	391A	03-00019	2003	GREGORY F. KOPECKY & TERI A. H		\$3,123.36
01	0026T	597A	03-00027	2003	EARL L MILLER & ELIZABETH M MI		\$2,444.12
01	0026T	714A	03-00034	2003	JEFFREY A LAROSE & ELAINE L NO		\$2,843.42
01	0026T	783A	03-00038	2003	MICHAEL R. SERVICE & AURELIA M		\$3,341.76
03	0253T	005G	03-00186	2003	EST.FITZGERALD EDWARD J&LUCILL	EST.FITZGERALD EDWARD J&LUC	\$2,011.59
03	0253T	040S	03-00188	2003	SOWARD STUART E&SHEILA F	SOWARD STUART E&SHEILA F	\$2,339.38
03	0253T	105S	03-00198	2003	RODARM DAVID		\$2,194.33
03	0253T	108C	03-00199	2003	SMITH THOMAS F & KATHERYN R		\$2,627.26
03	0306T	069C	03-00261	2003	BUSHMAN WESLEY W		\$2,923.69
03	0306T	084C	03-00262	2003	FERRARI DAVID		\$2,064.86
29	4710	118	03-02257	2003	UNITY HOMES INC		\$4,634.34

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30	4924	005	03-02329	2003	ROSENBERG SYLVIA		\$1,114.61
30	4924	006	03-02330	2003	ROSENBERG SYLVIA		\$1,114.61
38	6395	013	03-02967	2003	SCHINDEL ROSEMARIE A		\$1,225.60
41	6987	011	03-03242	2003	JACKSON MYRTLE	ESTATE OF JACKSON MYRTLE	\$67,824.80
01	0026T	247B	04-00004	2004	MCAFFEE JR. JOHN J.		\$3,199.46
01	0026T	024B	04-00005	2004	WARREN D. BAXTER & ROBIN R. GO		\$3,003.53
01	0026T	269B	04-00009	2004	POLLOCK ROBERT E.		\$3,070.47
01	0026T	231A	04-00022	2004	MARK A GUTHRIE REVOC TRUST		\$1,686.20
01	0026T	255A	04-00029	2004	GOLDBAUM ROBERT I		\$3,470.41
01	0026T	331B	04-00030	2004	STONE DAVID		\$3,584.64
01	0026T	733A	04-00075	2004	RANDY M JENSEN & KELLEY C JENS		\$2,224.10
01	0078	053	04-00114	2004	M SANTINI E & L		\$943.92
03	0253T	191N	04-00189	2004	JOHNSON ELMER C & DOROTHY A		\$1,991.27
03	0256T	199P	04-00209	2004	SAN FRANCISCO SUITES CITY SHAR		\$1,757.81
03	0321	026	04-00325	2004	BORDEGARAY PIERRE & CATHE		\$5,364.63
06	0832	007	04-00686	2004	TAM PARTNERS LP		\$9,846.03
06	0792T	010A	04-00514	2004	ATESTATOVA NATASHA G.		\$2,313.65
06	0792T	016A	04-00518	2004	SALGUERO LINDA		\$2,164.03
06	0792T	027A	04-00523	2004	DUTRA MARY JO		\$2,030.44
06	0792T	034A	04-00528	2004	ROBERTS DOUGLAS L.		\$2,412.71
06	0792T	039O	04-00532	2004	BISHOP CHARLES E.		\$2,084.07
06	0792T	052O	04-00535	2004	BROWN LELAND J.		\$2,269.05
06	0792T	068E	04-00540	2004	HOVIS RICHARD W.		\$2,330.61
06	0792T	098O	04-00552	2004	SHERLOCK MARY D.		\$2,330.61
06	0792T	118E	04-00561	2004	HERNANDEZ STEVEN D.		\$2,392.25
06	0792T	134O	04-00566	2004	MANGOBA JOSEPH VALIENTE		\$2,392.25
06	0792T	138A	04-00567	2004	RODRIGUEZ MANUEL L.		\$5,092.42
06	0792T	138O	04-00568	2004	AKIN JULIE LISBETH		\$2,392.25
06	0792T	154E	04-00572	2004	WHITE MARIA G.		\$2,153.31
06	0792T	170E	04-00580	2004	GOMEZ MARIBEL		\$2,190.78
06	0792T	176O	04-00585	2004	SPERA REBEKAH		\$2,135.55
06	0792T	178E	04-00587	2004	MCCANN RUSSELL E.		\$2,392.25
06	0792T	214E	04-00598	2004	GRIFFITH JEANNE		\$2,392.25
06	0792T	324A	04-00612	2004	MENDOZA EFRAIN		\$3,296.51
06	0792T	376A	04-00618	2004	RICKERT NORBERT H.		\$2,531.78
06	0792T	377A	04-00619	2004	MARGOLIS PAUL E.		\$2,891.78
06	0792T	432A	04-00627	2004	RADIC LYDIA		\$3,014.74
06	0792T	472A	04-00635	2004	CHART MICHAEL D.		\$2,888.71
06	0792T	515A	04-00640	2004	SWEENEY EDWARD A.		\$2,888.71
06	0792T	520A	04-00641	2004	GOTHIE KARI A.		\$2,888.71
06	0792T	572A	04-00647	2004	MAHINAY LIBERTY M.		\$2,445.12
06	0792T	611A	04-00650	2004	BAER DAVID W.		\$2,919.87
06	0792T	716A	04-00664	2004	LUM JOHN C.		\$3,092.42
08	1180	009	04-00822	2004	STAMPS ALLEN & JOSIE		\$28,117.81
09	1278	008A	04-00888	2004	WESTPHAL HENRY W		\$941.56
10	1355	001	04-00907	2004	PRESIDIO TERRACE ASSOCIATION		\$994.77
11	1529	012	04-00967	2004	MCVINEY CAROL		\$941.56
11	1569	001B	04-00984	2004	BUCHWALD WM P		\$941.56
12	1626	015	04-01023	2004	J W WRIGHT & SONS INV CO		\$941.56
12	1586	005	04-00992	2004	KITRELL GRANVILLE & JESSIE		\$941.56
12	1597	032A	04-01004	2004	J W WRIGHT & SONS INV CO		\$941.56
13	1772	005	04-01089	2004	DOMINGUEZ AUGUST J	DOMINGUEZ AUGUST J	\$24,149.87
14	1925	010H	04-01153	2004	HENRY DOELGER BUILDER INC		\$941.56
19	2644	003	04-01313	2004	FANUCCI HARRY H		\$941.56
24	3640	009A	04-01662	2004	MARIANO MAGELLAN B & YOSHIKO		\$13,974.11
27	4232	009	04-02894	2004	SOUTHERN ENERGY POTRERO LLC	SOUTHERN ENERGY POTRERO LLC	\$86,151.87
27	4240	001	04-02896	2004	SOUTHERN ENERGY POTRERO LLC	SOUTHERN ENERGY POTRERO LLC	\$19,872.83
42	7071	007	04-02761	2004	CHUKU CHINEDU L & CATHERINE N		\$10,388.95
01	0093	017	05-00094	2005	LOTCHK CORPORATION		\$184,810.06
01	0026T	037B	05-00004	2005	GENE KUNITOMI & JAN DISTEL KUN		\$2,390.10
01	0026T	109A	05-00011	2005	ALAN S. VANHARTESVELDT & CATHY		\$2,333.63
01	0026T	267B	05-00020	2005	LENTZ MARCUS C.		\$2,168.94
01	0026T	702A	05-00035	2005	SHERRY G BRAUN		\$1,823.48
01	0118	025A	05-00109	2005	SHEEHAN MARY A		\$1,113.41
02	0179	051A	05-00135	2005	GENTOLO JOHN B		\$1,055.50
03	0322A	169	05-00341	2005	MULLINER RAYMOND L		\$23,053.98
03	0322A	176	05-00342	2005	KIM AARON & TSAI JIARU		\$23,429.86
03	0253T	154N	05-00203	2005	PETERCSAK, JEFFREY S.		\$1,777.15
03	0253T	329N	05-00215	2005	HUNKAPILLER MARSHALL F&SANDY&		\$1,897.55
03	0256T	019P	05-00223	2005	SF SUITES CITY SHARE ASSOC		\$1,765.07
05	0594	004K	05-00468	2005	HOFFMAN RAY E JR		\$948.89
05	0776	014A	05-00614	2005	SHEEHAN MARY A		\$1,159.56
06	0849	037	05-00734	2005	MURPHY EDWARD J	MURPHY EDWARD J	\$3,064.35
06	0792T	024O	05-00619	2005	TODD MITCHELL A.		\$1,473.25
06	0792T	041E	05-00622	2005	MAYNARD III FRANK WILLIAM		\$1,966.63
06	0792T	048A	05-00624	2005	SCHAUPP VANNESSA S.		\$1,822.27
06	0792T	125O	05-00637	2005	SAMHORI HOSAM I.		\$2,161.63
06	0792T	182O	05-00653	2005	HUTCHENS JAMES JUSTIN		\$1,945.37
06	0792T	188E	05-00654	2005	RUELAS RON		\$2,060.88
06	0792T	192A	05-00655	2005	HEINEMEIER JAMES T.		\$2,829.46
06	0792T	193A	05-00656	2005	MARDEROSIAN MARTIN C		\$1,820.97

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06	0792T	338A	05-00661	2005	MANZO JR. ERNESTO		\$2,674.60
06	0792T	403A	05-00668	2005	STERLING SUSAN		\$2,999.69
06	0792T	470A	05-00671	2005	JEN LYNDON YANGTE		\$2,322.82
06	0792T	545A	05-00675	2005	BRYANT ANTOINE		\$2,333.07
06	0792T	558A	05-00677	2005	SULLIVAN MICHAEL J.		\$2,602.15
06	0792T	587A	05-00679	2005	DURCHFORT MARC A.		\$2,501.50
06	0792T	594A	05-00680	2005	MALIGAYA JR. ERNESTO A.		\$2,715.89
06	0792T	663A	05-00685	2005	PATTILLO ROBERT		\$2,349.64
09	1212	011F	05-00964	2005	JANSSSEN E A		\$927.06
11	1530	017C	05-01120	2005	SHEEHAN MARY A		\$1,112.34
11	1559	042	05-01130	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
11	1459	034	05-01090	2005	CUMMINGS MARTHA N		\$927.06
11	1529	011A	05-01118	2005	GILLIGAN THOMAS F & CATHE A		\$927.06
12	1614	005	05-01161	2005	MCHALE ANN		\$1,144.04
12	1618	002	05-01167	2005	SHEEHAN MARY A		\$1,189.59
12	1630	013B	05-01172	2005	BUCKLEY E J	BUCKLEY E J	\$973.72
12	1687	038A	05-01205	2005	PARKE JENNIE		\$927.06
13	1742	015D	05-01238	2005	SALA & SALA	SALA & SALA	\$924.86
13	1771	052	05-01256	2005	GIRAUD MAGGIORINO & ELSIE		\$927.06
13	1778	029A	05-01261	2005	LEACH FRANCIS W		\$2,606.95
14	1830	024A	05-01303	2005	NORTHERN COS TITLE INS CO		\$927.06
14	1830	033M	05-01304	2005	NATTRESS H R & MARIA A		\$927.06
14	1851	007A	05-01313	2005	WILLIAMS DUDLEY R		\$1,060.35
16	2112	001F	05-01417	2005	GENTOLO JOHN B		\$927.06
17	2330	001D	05-01470	2005	URBAN JOHN F		\$927.06
17	2333A	032	05-01471	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
19	2636	020	05-01573	2005	SUTRO FOREST DEV CO		\$930.14
21	2979A	012A	05-01702	2005	MCHALE ANN		\$1,074.06
22	3115	040A	05-01779	2005	GENTOLO JOHN G		\$927.06
22	3143	019A	05-01789	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
22	3157	016A	05-01809	2005	GULART DANIEL M & ROBIN E GULA		\$927.06
22	3157	049	05-01810	2005	HORTON OLIVER & BERTHA		\$947.64
23	3569	022	05-01945	2005	MISSION HOUSING DEVELOP CORP		\$2,606,904.00
23	3528	006	05-01888	2005	BURGERMEISTER BREWING CORP	BURGERMEISTER BREWING CORP	\$930.67
24	3641	066	05-02052	2005	KAPOGIANNIS ALECK & IRENE		\$1,104.63
29	4868	015	05-02525	2005	SAHLEIN RUTH		\$1,018.83
29	4868	016	05-02526	2005	SAHLEIN RUTH		\$1,018.83
30	4891	007	05-02529	2005	KRUEGEL INGE		\$1,016.39
30	4891	008	05-02530	2005	KRUEGEL INGE		\$1,016.39
30	4891	021	05-02531	2005	KRUEGEL INGE		\$1,016.39
30	4891	022	05-02532	2005	KRUEGEL INGE		\$1,016.39
30	4901	009	05-02535	2005	COWGILL ALFRED		\$1,015.86
30	4901	010	05-02536	2005	COWGILL ALFRED		\$1,015.86
30	4901	011	05-02537	2005	COWGILL ALFRED		\$1,015.86
30	4901	012	05-02538	2005	COWGILL ALFRED		\$1,015.86
30	4901	013	05-02539	2005	COWGILL ALFRED		\$1,015.86
30	4901	014	05-02540	2005	COWGILL ALFRED		\$1,015.86
30	4901	015	05-02541	2005	COWGILL ALFRED		\$1,015.86
30	4901	016	05-02542	2005	COWGILL ALFRED		\$1,015.86
30	4901	017	05-02543	2005	COWGILL ALFRED		\$1,082.03
30	4901	018	05-02544	2005	COWGILL ALFRED		\$1,015.86
30	4901	019	05-02545	2005	COWGILL ALFRED		\$1,015.86
30	4901	020	05-02546	2005	COWGILL ALFRED		\$1,015.86
30	4924	007	05-02551	2005	COWGILL ALFRED		\$1,015.86
30	4924	008	05-02552	2005	COWGILL ALFRED		\$1,015.86
30	4924	010	05-02553	2005	COWGILL ALFRED		\$2,066.52
30	4924	012	05-02554	2005	COWGILL ALFRED		\$1,365.68
30	4925	002	05-02555	2005	MOGAN RICHARD F	MOGAN RICHARD F	\$1,018.83
30	4928	002	05-02556	2005	BRANDT JOHANNA	BRANDT JOHANNA	\$1,027.03
30	4928	023	05-02557	2005	BRANDT JOHANNA	BRANDT JOHANNA	\$1,027.03
30	5027	001	05-02604	2005	PORTER DAVID		\$1,073.19
30	5027	002	05-02605	2005	PORTER DAVID		\$980.61
30	5027	003	05-02606	2005	PORTER DAVID		\$1,073.19
30	5027	004	05-02607	2005	PORTER DAVID		\$1,073.19
30	5027	005	05-02608	2005	PORTER DAVID		\$980.61
30	5027	007	05-02609	2005	PORTER DAVID		\$1,073.19
30	5027	008	05-02610	2005	PORTER DAVID		\$1,040.03
30	5027	009	05-02611	2005	PORTER DAVID		\$1,073.19
30	5027	010	05-02612	2005	PORTER DAVID		\$1,073.19
30	5027	011	05-02613	2005	PORTER DAVID		\$1,073.19
30	5027	012	05-02614	2005	PORTER DAVID		\$1,073.19
30	5027	013	05-02615	2005	PORTER DAVID		\$1,073.19
30	5046	006	05-02616	2005	KRUEGEL INGE		\$1,016.39
30	5046	007	05-02617	2005	KRUEGEL INGE		\$1,058.13
30	5062	010A	05-02620	2005	ROBISON, MARIANNE		\$973.72
31	5323	014A	05-02682	2005	CARJO PROPERTIES INC		\$22,136
31	5305	028	05-02657	2005	PEREZ EFRAIN & MAGDALENA & PER		\$54,984.98
31	5311	034	05-02665	2005	BIANCHI RINALDO		\$912.88
32	5336	013	05-02707	2005	FISCAL DYNAMICS INC TRUSTEE OF		\$129,842.15
32	5335B	001A	05-02705	2005	FERNANDO NELSON & SONS		\$927.06
33	5517	021E	05-02786	2005	SCHMIDT WALTER & EDITH		\$927.06

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34	5697	036	05-02882	2005	COVINGTON ROBERT B & GERMAINE		\$930.67
35	5959	027	05-02992	2005	GAGNON CORINE JOY		\$30,511.98
35	5982	007D	05-03006	2005	TONNA JOSEPH	TONNA JOSEPH	\$796.15
35	5942	027A	05-02984	2005	JACOBY HENRY A & HELEN H		\$927.06
37	6204	003F	05-03098	2005	WILSON DAVID P		\$927.06
38	6462	021A	05-03205	2005	TEODORO FERNANDO B & ROSA P		\$959.80
38	6473	002H	05-03216	2005	MCHALE ANN		\$1,409.01
38	6493	008A	05-03238	2005	LONG NORMAN & GLADYS M		\$879.62
39	6592	005	05-03296	2005	TBD		\$12,453.11
39	6589	009	05-03294	2005	KRONQUIST ALFRED & LILLY		\$927.06
41	6970	024A	05-03452	2005	COLOMA CHARLES & JUANITA SANDI		\$900.42
44	7260A	001	05-03718	2005	PAC COAST CONST CO		\$2,068.23
44	7260A	002	05-03719	2005	PAC COAST CONST CO		\$1,585.56
01	0026T	006A	06-00005	2006	DAVID W ALSUP & VIRGINIA C ALS		\$2,130.50
01	0026T	017A	06-00008	2006	TIMESHARE SOLUTIONS LLC		\$1,873.44
01	0026T	022B	06-00009	2006	DOUGLAS F. ALLEN & PAIGE L. AL		\$1,637.23
01	0026T	119B	06-00023	2006	LEVY RODIN BUKKA & DENISE		\$2,388.17
01	0026T	218A	06-00040	2006	WILLIAM M MERRITT & TIFFANY L		\$2,079.03
01	0026T	262A	06-00048	2006	RICHARD DAGENAIS		\$2,210.03
01	0026T	272B	06-00049	2006	NOONAN SHELBY		\$1,672.11
01	0026T	281A	06-00050	2006	VAUGHN MARK		\$2,438.68
01	0026T	281B	06-00051	2006	RODRIGUEZ WENDY A		\$2,374.81
01	0026T	328A	06-00065	2006	FELIPE A MIRANDA & ELIZABETH M		\$2,004.24
01	0026T	354A	06-00070	2006	PHILIP E DRYSDALE & ANN V HUNT		\$1,555.01
01	0026T	442A	06-00077	2006	CRECCA JOSEPH F		\$1,571.23
01	0026T	666A	06-00089	2006	HARRY E. SELLS & CAROLYN A. SE		\$2,368.80
01	0026T	741A	06-00093	2006	WILLIAM CONKLIN & JENNIFER HEI		\$2,315.04
01	0026T	866A	06-00100	2006	CLEMINS KYLE A		\$2,327.04
01	0026T	934A	06-00104	2006	SAM F CARDINALE & JULIE CARDIN		\$2,118.56
03	0253T	010S	06-00218	2006	CHADLY SAID		\$1,643.16
03	0253T	055H	06-00231	2006	POULSEN KENNETH L&GAIL C		\$2,024.55
03	0253T	086N	06-00240	2006	CARAWAY JOHN M		\$1,651.97
03	0253T	111S	06-00245	2006	VACATION SOLUTIONS LLC		\$1,549.49
03	0253T	112C	06-00246	2006	WICKS TRUST THE		\$1,836.71
03	0253T	113S	06-00247	2006	RANDLES TARYN		\$1,336.38
03	0253T	335N	06-00259	2006	YUNELI RESHID&STEPHANIE		\$1,639.97
03	0253T	362N	06-00261	2006	TIMESHARE SOLUTIONS LLC		\$1,513.08
03	0256T	281P	06-00275	2006	SAN FRANCISCO SUITES TIMESHARE		\$1,682.41
03	0256T	282P	06-00276	2006	SAN FRANCISCO SUITES TIMESHARE		\$1,645.76
03	0256T	137P	06-00270	2006	TERRY R WOODS DDS INC	TERRY R WOODS DDS INC	\$1,633.76
03	0306T	546A	06-00319	2006	JUNKER DOUGLAS L		\$1,555.01
03	0306T	632A	06-00322	2006	REMY MICHAEL H		\$1,555.01
03	0306T	876A	06-00331	2006	BORDERS LOWELL J		\$1,424.41
04	0552	033	06-00426	2006	RUBIN EDWARD W		\$99,448.65
06	0792T	019O	06-00581	2006	LAVIN MELISSA A.		\$1,809.08
06	0792T	031O	06-00583	2006	SMITH JOYCE E		\$1,821.08
06	0792T	033A	06-00584	2006	ROBERTS DOUGLAS L.		\$1,918.06
06	0792T	033O	06-00585	2006	ROSE LAWRENCE R.		\$1,821.08
06	0792T	043E	06-00586	2006	MUSTAPHA MONISHA		\$1,860.34
06	0792T	044E	06-00587	2006	MCDONALD JOSEPH		\$1,603.64
06	0792T	073O	06-00591	2006	AVVARI MURTHY		\$1,860.34
06	0792T	152E	06-00598	2006	HOGEBOOM JAMES R		\$1,899.61
06	0792T	245A	06-00611	2006	BERLINER GRENVILLE L.		\$2,240.43
06	0792T	285A	06-00612	2006	CHEN JERRY C.		\$2,428.10
06	0792T	312A	06-00613	2006	TESTON DANILO O.		\$2,428.10
06	0792T	318A	06-00614	2006	EMERSON CONNIE		\$2,428.10
06	0792T	384A	06-00615	2006	NIKOLAIEVA NATASHA		\$2,467.43
06	0792T	409A	06-00617	2006	GIBSON BONITA O.		\$2,467.43
06	0792T	632A	06-00624	2006	SCOTT GAIL		\$2,271.30
09	1186	009M	06-00807	2006	TOBIN DONALD	TOBIN DONALD	\$843.99
10	1363	031	06-00909	2006	RAGIN ARCHIBALD & ANNA M		\$35,236.87
10	1336	037	06-00903	2006	BOSTON INV CO		\$912.66
11	1536	024	06-00965	2006	PLACIDO LAWRENCE P	PLACIDO LAWRENCE P	\$20,729.05
14	1823	021B	06-01107	2006	HACKETT J M		\$912.66
18	2435	004	06-01282	2006	DAVIES ALEXANDRA		\$152,709.82
20	2882	014	06-01419	2006	BRADFORD ETHEL H LIVING TRUST	BRADFORD ETHEL H LIVING TRU	\$51,260.14
25	3703	029	06-01784	2006	GP/TODCO-A		\$5,390,590.00
25	3735	065	06-01833	2006	246 SECOND STREET OWNERS ASSN		\$3,343.81
30	4969	040	06-02314	2006	NOBLES AYANNA		\$27,297.39
32	5361	009	06-02466	2006	MICKLES TERRI		\$13,248.97
33	5532	007	06-02532	2006	BRITTON JOHN F & LINDA M		\$120,605.68
39	6502	011I	06-02965	2006	GROTH A S		\$912.66
43	7115	004A	06-03313	2006	KELLEY JAMES T		\$912.66
43	7150	036A	06-03352	2006	WINCHELL EILEEN M		\$766.71
44	7231	019A	06-03369	2006	STONECREST CORP		\$912.66
01	0026T	005B	07-00006	2007	STEVEN A VIRTUE & JANET VIRTUE		\$1,771.04
01	0026T	044B	07-00013	2007	O'DONNELL JOSEPH B		\$2,003.96
01	0026T	058B	07-00014	2007	NEILSEN JENS HEDEGAARD		\$1,639.14
01	0026T	080B	07-00016	2007	BARNES LAVONNE		\$1,810.82
01	0026T	087B	07-00017	2007	DENZLER DAVID R. & CHERYL VAN		\$1,730.71
01	0026T	150B	07-00024	2007	NANTON DEBORAH		\$1,438.27

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01	0026T	159B	07-00026	2007	CLARK E LARRY & EDMUNDO SANTA		\$1,724.71
01	0026T	205B	07-00029	2007	HOLLOMAN JEFFREY M		\$2,068.18
01	0026T	215B	07-00031	2007	STRICKLAND CARL & JON TINELE		\$2,068.18
01	0026T	351A	07-00037	2007	JAMES J KETTMANN & ONA B SCHIS		\$1,600.56
01	0026T	405A	07-00040	2007	SADAT MAZAN		\$1,604.39
01	0026T	544A	07-00045	2007	PETER E MURRAY & MARGARET M MU		\$1,699.62
01	0026T	572A	07-00046	2007	LAWRENCE HASHA & YELENA HASHA		\$1,716.62
01	0026T	914A	07-00054	2007	STEWART C PURYEAR JR & JOSEPHI		\$1,749.83
03	0253T	029H	07-00202	2007	LIGHT SIMONE L TRUST THE	LIGHT SIMONE L TRUST THE	\$1,898.11
03	0253T	047G	07-00204	2007	CHADLY SAID		\$1,212.26
03	0253T	061C	07-00207	2007	BUCHANAN HOLLY & BILL		\$1,478.89
03	0253T	069G	07-00209	2007	FISHER JEFFREY E		\$1,187.74
03	0253T	128N	07-00219	2007	SCHWARTZ HAYWARD M & VELMA R		\$1,468.89
03	0253T	235N	07-00229	2007	TIMESHARE HOLDING LLC		\$1,538.42
03	0253T	347N	07-00231	2007	SORIANO-CLARK KENNETH		\$1,570.25
03	0256T	293P	07-00253	2007	SAN FRANCISCO SUITES CITY SHAR		\$1,594.00
03	0256T	013P	07-00239	2007	NILSEN TOR & PAULA		\$783.23
03	0306T	238B	07-00298	2007	HITT DALE & ESGUERRA ELLEN G		\$1,511.05
05	0674	023	07-00521	2007	NARAYANAN ANURADHA C		\$16,257.54
06	0792T	158E	07-00624	2007	GARDNER CURTISS D.		\$1,683.35
06	0792T	158O	07-00625	2007	ARMSTRONG DAN W.		\$1,683.35
06	0792T	159A	07-00626	2007	WILLIAMS SR. KERNELL D.		\$2,009.58
10	1366	007	07-00985	2007	DELUCA FAMILY TRUST	DELUCA FAMILY TRUST	\$28,502.79
14	1898	015	07-01282	2007	CARUSO RANDOLPH DAVID		\$44,628.20
17	2347	003A	07-01434	2007	YONGSON ERICKSON TRUST 2008	YONGSON ERICKSON TRUST 2008	\$10,178.66
17	2410	004	07-01469	2007	DORIO JUSTIN		\$5,105.05
22	3209	014	07-01806	2007	THORNE LOVETTE V		\$7,179.90
25	3749	163	07-02215	2007	ZAHIR ABDUL		\$16,503.43
27	4148	026	07-02568	2007	BACHMAN JAMES G TR WALLACH GEO	BACHMAN JAMES G TR WALLACH	\$925.53
29	4733	008B	07-02800	2007	DUNCAN ROBERT		\$23,077.19
29	4756	024	07-02801	2007	AMADOR CONRADO A		\$82,829.93
29	4586	001	07-02648	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	002	07-02649	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	003	07-02650	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	004	07-02651	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	005	07-02652	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	006	07-02653	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	007	07-02654	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	008	07-02655	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	009	07-02656	2007	ROSAS FLORENTINO & MILDRED		\$1,760.27
29	4586	010	07-02657	2007	ROSAS FLORENTINO & MILDRED		\$1,381.44
29	4586	011	07-02658	2007	ROSAS FLORENTINO & MILDRED		\$1,149.31
29	4586	012	07-02659	2007	ROSAS FLORENTINO & MILDRED		\$1,591.00
29	4586	013	07-02660	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	014	07-02661	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4598	002	07-02726	2007	HARNEY PAULINE E		\$1,075.07
29	4763	040	07-02823	2007	ZIPKIN, EDITH		\$946.07
30	4967	033	07-02923	2007	LOPEZ CARLOS B		\$36,500.10
30	4902	007	07-02882	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	009	07-02883	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	011	07-02884	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	019	07-02885	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4922	001	07-02893	2007	LAIL ROBIN D TRUST	LAIL ROBIN D TRUST	\$977.98
32	5355	027	07-03101	2007	WANIGATUNGA DARUKA	WANIGATUNGA TR	\$9,044.88
36	6080	013	07-03473	2007	PAZ JOSE		\$16,405.10
37	6281	019	07-03605	2007	REBECCA A VISPERAS REVOC TRUST		\$7,605.93
40	6762	031	07-03884	2007	SMITH PATRICIA A TRUSTEE		\$17,403.41
41	6953	058	07-03947	2007	MACMILLAN ALICE D 1991 LIV TR	MACMILLAN ALICE D 1991 LIV	\$38,008.04
42	7069	042	07-04104	2007	EDMONDS BETTYE G LIVING TRUST	EDMONDS BETTYE G LIVING TRU	\$20,024.26
01	0026T	133A	08-00012	2008	RUTH L THOMPSON		\$1,796.75
01	0026T	140A	08-00013	2008	JAMES COXWELL AND SANDRA COXWE		\$1,683.54
01	0026T	282B	08-00024	2008	MORRIS JERRY R		\$1,321.46
01	0026T	385A	08-00032	2008	ROSALIE M. UHT		\$1,579.61
01	0026T	540A	08-00037	2008	ROBERT THOMAS PALKO REVOC TR 2		\$1,834.67
01	0026T	784A	08-00043	2008	ELAINE ANDERSON SCHWENKER AND		\$1,447.92
01	0026T	937A	08-00047	2008	JESUS MARQUEZ & GERRYLEA A MAR		\$1,647.89
01	0026T	972A	08-00051	2008	JOHN B. STRANDBERG & LUCINDA C		\$673.76
01	0026T	124B	08-00011	2008	SIOBAL BRUCE & MARIA		\$1,350.24
03	0253T	007N	08-00211	2008	FORSHEY WILLIAM		\$1,177.53
03	0253T	010G	08-00212	2008	VONMERWALD DEBORAH		\$1,314.48
03	0253T	011C	08-00213	2008	PHILLIPS WILLIAM D		\$1,321.26
03	0253T	015S	08-00215	2008	FORSHEY WILLIAM		\$1,356.73
03	0253T	016N	08-00216	2008	GIRAULT DAVID E & TRACY L		\$1,380.59
03	0253T	028S	08-00220	2008	COOKE 1992 TRUST THE	COOKE 1992 TRUST THE	\$1,372.54
03	0253T	040C	08-00221	2008	BRAUN WILLIAM J		\$1,480.39
03	0253T	044G	08-00223	2008	CHIATELLO JOHN J & L F FMLY TR	CHIATELLO JOHN J & L F FMLY	\$1,314.48
03	0253T	054C	08-00224	2008	BERNARD & SUSAN LENHEIM 2000 T	BERNARD & SUSAN LENHEIM 200	\$1,480.39
03	0253T	077S	08-00235	2008	PRIMUS ROBERT J		\$1,372.54
03	0253T	105G	08-00241	2008	JEN LYNDON YANGTE		\$1,253.82
03	0253T	122S	08-00245	2008	REAL ESTATE INVESTOR SLNTS LLC	REAL ESTATE INVESTOR SLNTS	\$1,409.10
03	0253T	127S	08-00246	2008	PHILLIPS WILLIAM D		\$1,050.43

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03	0253T	132C	08-00248	2008	MCINTYRE JOHN R & MELISSA A		\$1,516.95
03	0253T	137C	08-00249	2008	FEIND CARL R JR & LA MATTINA C		\$1,480.39
03	0253T	150S	08-00252	2008	FORSHEY WILLIAM	FORSHEY WILLIAM	\$1,372.54
03	0253T	152C	08-00254	2008	PHILLIPS WILLIAM D		\$1,075.43
03	0253T	182C	08-00259	2008	SUNG ANTHONY P & KIM-SUNG JULI		\$1,480.39
03	0253T	183C	08-00261	2008	PRAIRIE DOG CACHE LLC		\$1,388.89
03	0253T	195N	08-00262	2008	OSSANNA MICHAEL & JOANN		\$1,430.37
03	0253T	224N	08-00264	2008	EISENGREIN HENRY & IRENE		\$1,430.37
03	0253T	225N	08-00265	2008	FRANK JOSH		\$1,425.03
03	0253T	239N	08-00269	2008	RAVNIK FAMILY 2002 REVOC TRUST		\$1,430.37
03	0253T	253N	08-00271	2008	SIGNORELLI JEANNE M		\$1,349.39
03	0253T	266N	08-00273	2008	SIGNORELLI JEANNE M		\$1,349.39
03	0253T	305N	08-00276	2008	PHILLIPS WILLIAM D		\$1,009.01
03	0253T	318N	08-00279	2008	GIBSON FAMILY TRUST		\$1,382.10
03	0253T	325N	08-00280	2008	LIVNI GIL & KATHLEEN D		\$1,390.10
03	0253T	326N	08-00281	2008	HOCHFELSEN STEVEN I		\$1,430.37
03	0253T	352N	08-00283	2008	FOWNES ALLEN C & LYNN A		\$1,430.37
03	0253T	410N	08-00285	2008	HOBEN MICHAEL		\$1,417.90
03	0253T	416N	08-00286	2008	ROBERT G & JOANNE H LOGAN TRUS		\$1,435.88
03	0256T	088P	08-00297	2008	ROUDEBUSH BRUCE & BETTY		\$1,395.82
03	0256T	234P	08-00306	2008	DAVIS WILLIAM S & THERESA M		\$1,371.75
03	0256T	441M	08-00318	2008	HERNANDEZ ANTHONY R & DALE M		\$1,567.99
04	0558	006	08-00501	2008	DMM PROPERTIES LLC		\$7,748.21
05	0663	045	08-00623	2008	KIM JUNG HOON & EUN HYE A		\$20,712.95
05	0675	019	08-00631	2008	RICHMOND ROZANN LISA		\$46,437.89
06	0792T	038E	08-00729	2008	WAGNER L MAYLENE		\$1,055.88
06	0792T	148A	08-00748	2008	LANGAN KATHERINE E.		\$1,765.56
06	0792T	217E	08-00758	2008	MILLER MARK R.		\$1,425.25
06	0792T	235A	08-00761	2008	MUNSON T. EUGENE		\$1,784.39
06	0792T	408A	08-00769	2008	CROOKSTON DAN M.		\$1,840.32
07	0953	029	08-00869	2008	BROWN FAMILY TRUST	BROWN FAMILY TRUST	\$21,435.36
12	1588	013A	08-01292	2008	MENDO CORPORATION		\$954.37
15	2066	024B	08-01468	2008	ZHUO YING		\$95,093.06
16	2199	003E	08-01617	2008	KIRSANOVA ELEENA		\$101,335.87
19	2658	035	08-01770	2008	S F WISNOM		\$925.86
19	2804	021	08-01843	2008	F R DRINKHOUSE		\$937.54
20	2853	058	08-01864	2008	CASITOS DEV CO		\$937.54
21	3011	013	08-01945	2008	CHUANG YU-CHUAN & CHIA-JUNG		\$80,228.59
22	3278	012I	08-02073	2008	MEND CORPORATION		\$937.54
24	3619	058	08-02287	2008	BURNS RAY T		\$937.54
25	3748	343	08-02459	2008	COBBE PAUL A		\$13,407.96
26	3985	019A	08-02727	2008	SMITH ROSE & EMIL J		\$809.09
26	3965	011	08-02709	2008	EVENTS MANAGEMENT	EVENTS MANAGEMENT	\$122,192.59
30	4941	042	08-03097	2008	KENNARD ROBERT JR	KENNARD ROBERT JR	\$11,551.64
30	4964	024	08-03107	2008	RLM DEVELOPMENT LLC		\$1,020.36
31	5306	028	08-03218	2008	PRIMUS ROBERT J		\$17,649.48
32	5341	005	08-03293	2008	LP TRUST	LP TRUST	\$99,414.39
32	5360	005	08-03321	2008	BROWN MICHAEL		\$13,796.48
32	5341	010	08-03294	2008	HORNE PEGGIE		\$20,158.67
32	5395	064	08-03352	2008	OBANNON MARION A & GEORGIA V D		\$22,455.25
32	5399	001E	08-03353	2008	THORINSON FRED H		\$937.54
32	5353B	002D	08-03305	2008	SUN VALLEY BLDG CO		\$937.54
33	5588A	013	08-03464	2008	RESCINO NICHOLAS P	NICHOLAS PAUL RESCINO 2012	\$96,778.65
33	5610	027A	08-03465	2008	MARUCCO PETE & MARGARET		\$937.54
34	5742	028A	08-03562	2008	HALL JOHN F		\$937.54
42	7052	042	08-04464	2008	PETERSON VICTOR E & ANNA		\$932.64
42	7029	006F	08-04436	2008	NORIO RESTANI		\$937.54
42	7069	043	08-04505	2008	TYLER AARON & MARY E		\$937.54
42	7056	014A	08-04476	2008	HAYDEN R T		\$937.54
42	7081A	012A	08-04520	2008	DAHLSTROM GUST & BETTY		\$937.54
43	7100	025A	08-04552	2008	SCHNEE GUSTAVE		\$937.54
43	7114	027A	08-04589	2008	NELSON A & ANNA C		\$937.54
							\$12,338,158.55

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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 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.

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.

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**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	SASLAIN 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	FN 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 SUSA	\$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	GREYCAS 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	GARDEN 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.

6



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

Acct 19-San Francisco Tax Collector
Monday, APR 20, 2015 14:19:26
Ttl 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 94102-0917

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



SAN FRANCISCO EXAMINER

This space for filing stamp only

835 MARKET ST, SAN FRANCISCO, CA 94103
Telephone (415) 359-2811 / Fax (415) 359-2660
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

(2015.5 C.C.P.)

State of California)
County of SAN FRANCISCO)ss

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:

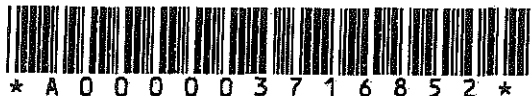
03/16/2015, 03/23/2015, 03/30/2015

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



**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 62208 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- is 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	Invoice Number	Customer Number
	3/31/2015	B2728597	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.		

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

FRIDAY, APRIL 17TH, 2015 THROUGH MONDAY, APRIL 20TH, 2015
(Made pursuant to Section 3662, Revenue and Taxation Code)

From April 17th, 2015 through April 20th, 2015, 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 online bidding options should call Bid4Assets at 1-877-427-7387. Pre-registration is required. Bidders must register on-line at www.Bid4Assets.com/online and submit a refundable deposit of \$1,000 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 \$4.00 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 remain open until 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 4875, 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, City Hall, Dr. Carlton B. Goodlett Plaza, Room 110, San Francisco, CA 94102 or visit our website at www.treasurer.org/taxsale or call a customer service representative at (415) 701-2211 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 expansion 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
01-00267-005A	DAVID W ALSUP & VIRGINIA CALS	\$2,157.57
01-00267-017A	TIMESHARE SOLUTIONS LLC	\$1,899.91
01-00267-022B	DOUGLAS F. ALLEN & PAIGE L. AL	\$1,899.91
01-00267-024B	WARREN D. BAXTER & ROBIN R. GO	\$3,031.00
01-00267-027B	GENE KUNITOMI & JIAN DISTEL KUN	\$2,325.41
01-00267-072B	WEGED LUCILLE	\$2,853.00
01-00267-109A	ALAN S. VANHARTSVELDT & CATHY LEVY	\$2,381.14
01-00267-119B	LEVI RODIN BUNKA & DENISE	\$2,415.64
01-00267-153B	UNGER JOSEF & MARGARET	\$3,293.44
01-00267-199B	CHARITTE C	\$2,853.00
01-00267-199B	SUSAN DELAROSA FONG	\$3,533.12
01-00267-199B	LYMBERIS NICK & BARBARA	\$2,378.67
01-00267-219A	WILLIAM M MERRITT & TIFFANY L MARK A GUTHRIE REVOC TRUST	\$2,106.50
01-00267-247B	MACAFEE JR. JOHN J.	\$3,226.94
01-00267-265A	GOLDBAUM ROBERT I	\$3,497.86
01-00267-265A	RICHARD DAGENAUS	\$2,227.50
01-00267-267B	LENTZ MARCUS C.	\$2,196.42
01-00267-269B	POLLACK ROBERT E.	\$3,097.95
01-00267-272B	OWMAN SHELBY	\$1,689.59
01-00267-281A	VAUGHN MARK	\$2,486.15
01-00267-281B	RODRIGUEZ WENDY A	\$2,402.29
01-00267-323A	FELIPE MIRANDA & ELIZABETH M	\$2,043.72
01-00267-351B	STONE DAVID	\$3,611.17
01-00267-354A	PHILIP E DRYSDALE & ANN V HUNT	\$1,502.32
01-00267-359A	GREGORY F KOPECKY & TERA H A	\$3,149.83
01-00267-424A	LEE M EVANS & MELISSA EVANS	\$2,211.29
01-00267-441A	ROQUE GREGORIO CENTENO & SARAH	\$3,456.69
01-00267-442A	CRESCO JOSEPH F	\$1,506.54
01-00267-453A	CURTIS K MADDEN III & KAREN M	\$3,198.20
01-00267-557A	EARL L MILLER & ELIZABETH M MI	\$2,397.52

01-00267-666A	HARRY E. SELLS & CAROLYN A. SE	\$2,396.27
01-00267-702A	SHERRY G BRAUN	\$1,876.88
01-00267-702A	JEFFREY A ROSE & ELAINE L NO	\$2,107.00
01-00267-703A	NO RANDY M JENSEN & KELLEY CJENS	\$2,159.41
01-00267-741A	WILLIAM CONKLIN & JENNIFER HEI	\$2,354.51
01-00267-753A	MICHAEL R. SERVICE & ARELIA M	\$3,369.23
01-00267-753A	DAVID L BRADGE & JILL JANSON	\$3,354.16
01-00267-888A	CLEMINS KYLA A	\$2,354.51
01-00267-934A	SAM F CARDINALE & JULIE CAROIN	\$2,148.09
01-0106-042	N SANTINI	\$1,205.99
01-0106-042	ELLIOTT JOHN C TRUSTEE	\$137,824.21
01-02267-0114	BEADEL THOMAS A	\$83,202.52
02-0179-031A	DETOLO JOHN B	\$1,192.85
03-02537-001C	DECOURSEY DEAN C	\$1,154.97
03-02537-010C	DEPTZ ROBERT EDWARD JBLUCILL	\$1,574.62
03-02537-010C	CHADLY SAID	\$2,036.16
03-02537-011H	KNORR TOM J	\$6,687.06
03-02537-011H	KNORR TOM J	\$1,205.99
03-02537-012H	G & B ASSOCIATES	\$10,855.00
03-02537-013H	SASSAN BEATRICE N	\$10,855.00
03-02537-014H	WOOD WILLARD KAZANDRA Y	\$7,269.21
03-02537-015H	KNORR TOM J	\$10,710.41
03-02537-018H	GARCIA JULIA R 1224 RAMIREZ E	\$10,228.80
03-02537-018H	KNORR TOM J	\$6,850.47
03-02537-022H	SCISSEL CAROL J & HESS JUDITH	\$6,830.01
03-02537-023H	KNORR TOM J	\$10,275.67
03-02537-025H	KNORR TOM J	\$7,326.75
03-02537-025H	KNORR TOM J	\$2,066.02
03-02537-026H	KNORR TOM J	\$4,359.11
03-02537-028H	WELLS FARGO REALTY SERVICES	\$1,207.85
03-02537-028H	NOB HILL CITY PLAN OWNERS ASSN	\$7,029.00
03-02537-033H	PN REALTY SERVICES INC TRUSTEE	\$11,164.09
03-02537-034H	DELBARBARO LAINE	\$5,926.66
03-02537-035H	TROWBRIDGE DWIGHT H III & KAST	\$6,083.09
03-02537-039H	BROWN WARNER HEMINGWAY	\$6,083.09
03-02537-040H	SOWARD STUART EASHEILA F	\$2,386.85
03-02537-041H	NOB HILL CITY PLAN OWNERS ASSN	\$9,168.75
03-02537-042H	GOSENER HAROLD & MARY G	\$8,345.46
03-02537-050H	DOGGETT CHARLES T	\$11,084.87
03-02537-054H	VISSMAN ROBERT EMMET T	\$6,706.52
03-02537-054H	PIONEER FEDERAL SAVINGS BANK	\$1,049.14
03-02537-055H	RAUSCH PAUL E & ONA J	\$6,656.13
03-02537-055H	LEE GERALDINE A	\$7,049.14
03-02537-058H	FRONIER FEDERAL SAVINGS BANK	\$2,662.02
03-02537-059H	KUAN RANDALL & DIANA	\$6,514.75
03-02537-072H	HICKEY WILLIAM R & HICKEY SHAR	\$9,854.88
03-02537-072H	LEE GERALDINE A	\$6,514.75
03-02537-072H	LEE GERALDINE A	\$7,149.14
03-02537-072H	LEE GERALDINE A	\$7,180.00
03-02537-079H	PN REALTY REALTY SERVICES	\$9,927.45
03-02537-089H	CARAMAY JOHN M	\$6,830.01
03-02537-089H	HERRERA JOSEPH M & HERRERA KAT	\$6,830.01
03-02537-089H	SINGERS TIMOTHY MAUSAN K	\$5,067.50
03-02537-091H	PN REALTY SERVICES INC TR	\$6,830.01
03-02537-091H	ALFSEN LYNN B & JOAN	\$2,664.24
03-02537-098H	INGRAM THEODORE S & INGRAM LEONO	\$9,198.87
03-02537-098H	WALTER DALE HAYDYNNE A	\$7,149.14
03-02537-098H	TORRACCA MARIONA	\$6,199.87
03-02537-099H	HARTMAN PAUL H JR/JOAN M	\$9,200.65
03-02537-102C	WICKS TRUST THE	\$6,514.75
03-02537-102C	WEBB BRUCE J	\$8,541.77
03-02537-105C	RODARM DAVID	\$2,221.80
03-02537-105C	AYE THOMAS L & MARY O	\$6,514.75
03-02537-105C	SMITH THOMAS F & KATHERYN R	\$2,844.73
03-02537-111C	VACATION SOLUTIONS LLC	\$1,576.96
03-02537-112C	WICKS TRUST THE	\$1,864.16
03-02537-112C	POW DOUGLAND & EVA	\$6,589.14
03-02537-113C	RANDES TARYN	\$1,383.65
03-02537-114C	NOB HILL CITY PLAN OWNERS ASSN	\$6,207.13
03-02537-111C	SANMARTIN DANICA M	\$6,197.71
03-02537-121C	MAGILLIVRAY BART	\$3,206.49
03-02537-123H	CONRADI GLORIA A	\$7,148.96
03-02537-123H	GORDON JULES HGRETCHEIN	\$7,023.88
03-02537-130H	GORDON JULES HGRETCHEIN	\$7,007.52
03-02537-135H	SMITHSONIAN RUSSIAN JEWISH CENT	\$4,023.27
03-02537-135H	PN REALTY SVCS INC TR	\$6,650.00
03-02537-135H	JERVIS EDUCATIONAL CENTER	\$3,406.49
03-02537-136H	NOB HILL CITY PLAN OWNERS ASSN	\$6,496.01
03-02537-137G	DALLAHAN & DALJINSKY ASSOCS LLC	\$1,987.10
03-02537-138H	NOB HILL CITY PLAN OWNERS ASSN	\$7,149.96
03-02537-139G	WELLS FARGO REALTY SERVICES	\$5,236.09
03-02537-140G	HODGES DALE	\$6,787.99
03-02537-141G	HONTER DALE HAYDYNNE A	\$5,838.40
03-02537-141G	SOEHRBARTH CONNIE K	\$5,251.87
03-02537-141G	DILLON LOUELLA C	\$6,787.99
03-02537-142G	MONTERREY GEORGE R & MONTERREY	\$8,767.99
03-02537-148H	PN REALTY SERVICES INC	\$7,113.28
03-02537-149H	LANGHORNE RALPH & SONA M	\$7,148.96
03-02537-152H	ALTMAN ERNEST G TRUST THE	\$2,433.44
03-02537-152H	NOB HILL CITY PLAN OWNERS ASSN	\$5,380.03
03-02537-154C	JOSEF FRANKLIN D & JOST CLARICE	\$9,538.00
03-02537-154H	PETERSCAK JEFFREY S	\$1,736.58
03-02537-155H	WONG SHERMAN A & GEE BELINDA	\$7,038.38
03-02537-161H	WELLS FARGO REALTY SERVICES	\$9,534.39
03-02537-179H	BRENNAN CHRISTOPHER D & BRENNA	\$7,083.73
03-02537-180H	VANI JAMES E	\$6,824.24
03-02537-181H	LI KIRK & HELEN	\$3,364.87
03-02537-184C	GOLD H DOUGLAS & DIANE L	\$9,539.00
03-02537-188H	REED GEORGE C	\$7,083.73
03-02537-188H	MILLER JOHN R & DIANA L	\$7,260.73
03-02537-191H	JOHNSON ELMER C & DOROTHY A	\$2,818.74
03-02537-197H	REINHARD MICHAEL F & REINHARD	\$7,260.73
03-02537-200H	DENTON FRANCIS G & PULIDO DAM	\$5,918.65
03-02537-205H	CUADRA JULIO G&CARMEN A	\$8,071.96
03-02537-227H	IOAKIMIDES MICHAEL G JR& IOAKI	\$7,262.16
03-02537-244H	MCRAE JOHN H & SYLVIA A	\$7,289.80
03-02537-251H	NOB HILL CITY PLAN OWNERS ASSN	\$7,110.93
03-02537-252H	NOB HILL CITY PLAN OWNERS ASSN	\$10,960.55
03-02537-252H	NOB HILL CITY PLAN OWNERS ASSN	\$7,110.93
03-02537-252H	NOB HILL CITY PLAN OWNERS ASSN	\$7,289.80
03-02537-252H	CROSSKEY PAUL J & KENNEDY ANN	\$5,808.76
03-02537-274H	ROCKWELL LEON W JACKWELL Z GER	\$7,499.90
03-02537-277H	WELLS FARGO REALTY SERVICES	\$7,006.20
03-02537-279H	DAHLGREN CARL E	\$7,282.16
03-02537-280H	NOB HILL CITY PLAN OWNERS ASSN	\$3,405.00
03-02537-285H	NOB HILL CITY PLAN OWNERS ASSN	\$6,514.54
03-02537-285H	BAKER GLENN R SR & MORROW SUSA	\$7,289.80
03-02537-285H	HUFFMAN PHILLIP J & HUFFMAN PH	\$7,289.80
03-02537-304H	FAZIO LINDA & CUMMINGS DAWNIE	\$7,289.80
03-02537-313H	SOLORIO ELVIA	\$4,885.73
03-02537-314H	PERCY EDWARD B ERENE H	\$7,289.80
03-02537-329H	HUNKAPILLER MARSHALL F&SANDYA	\$1,925.02
03-02537-335H	YUNGLI RESHIDASSTEPHANIE	\$1,879.44
03-02537-335H	NOB HILL CITY PLAN OWNERS ASSN	\$7,499.90
03-02537-345H	THOMPSON SAMUEL H & THOMPSON C	\$7,499.90
03-02537-359H	NEWPIRK CAROL D	\$7,282.16
03-02537-359H	OLDS W WARREN/LEONORA S	\$7,430.87
03-02537-362H	TIMESHARE SOLUTIONS LLC	\$1,582.55
03-02537-376H	FN REALTY SVCS INC TR	\$7,400.86
03-02537-376H	NOB HILL CN	\$7,235.31
03-02537-398H	WTERS MILES A&CELESTINE	\$7,712.73
03-02537-398H	ISNARDI-TROWBRIDGE ELISSA & TR	\$7,712.73
03-02537-398H	ISNARDI-TROWBRIDGE ELISSA & TR	\$7,571.69
03-02537-412H	KUTTIN JACK R & WOODKUTTIN WA	\$1,777.53
03-02537-412H	NOB HILL CITY PLAN OWNERS ASSN	\$8,097.24
03-02537-413H	PN REALTY SERVICES INC TRUSTEE	\$8,097.24
03-02537-426H	NOB HILL CITY PLAN OWNERS ASSN	\$1,777.53
03-02537-444H	MCCALLUM DONALD G & MCCALLUM	\$3,857.85
03-02537-444H	MONICOL SIDNEY G & MONICOL MAR	\$8,199.30
03-02537-451H	PERCY EDWARD B ERENE H	\$10,199.22
03-02537-451H	PN REALTY SERVICES INC	\$9,123.00
03-02537-454H	CARNEY DAVIS PHILLIP T	\$8,199.30
03-02537-455H	NOB HILL CITY PLAN OWNERS ASSN	\$2,519.56
03-02537-455H	SF SUITES CITY SHARE ASSOC	\$1,777.53
03-02537-137P	TERRY R WOODS DUES INC	\$1,673.22
03-02567-156P	SAN FRANCISCO SUITES CITY SHAR	\$10,238.32
03-02567-156P	NOB HILL CITY PLAN OWNERS ASSN	\$1,777.53
03-02567-156P	SAN FRANCISCO SUITES CITY SHAR	\$1,785.27
03-02567-156P	SAN FRANCISCO SUITES CITY SHAR	\$7,498.85
03-02567-156P	SAN FRANCISCO SUITES CITY SHAR	\$1,777.53
03-02567-156P	SAN FRANCISCO SUITES TIMESHARE	\$1,709.67
03-02567-281P	SAN FRANCISCO SUITES TIMESHARE	\$1,673.22
03-02567-281P	SAN FRANCISCO SUITES TIMESHARE	\$1,673.22
03-0300T-084C	FERRARI DAVID	\$2,082.30
03-0300T-648A	JUNKER DOUGLAS L	\$1,452.74
03-0300T-648A	REMY MICHAEL	\$1,694.48
03-0300T-882B	BORDERS RAYWELL J	\$1,694.48
03-0300T-882B	CAPITOL THRIFT & LOAN ASSOC	\$5,555.55
03-0300T-882B	SORBERGARANT PIERRE & CATHE	\$3,444.10
04-0552-033	RUBIN EDWARD W	\$8,199.30
04-0552-033	RUBIN EDWARD W	\$99,528.13
04-0552-033	HOPFMAN RAY E JR	\$1,026.56
04-0552-033	SNEHMAN MARY A	\$2,199.24
04-0552-033	ATESTAYOVA NATASHA G.	\$3,241.12
04-0552-033	SALGUERO LINDA	\$2,191.50
04-0552-033	ROBERTS DOUGLAS L	\$2,191.50
04-0552-033	TODD MITCHELL A.	\$1,428.65
04-0552-033	DUTRA MARY JO	\$1,965.75
04-0552-033	MATH JOYCE E	\$1,848.56
04-0552-033	ROBERT DOUGLAS L	\$2,191.50
04-0552-033	ROBERT DOUGLAS L	\$3,848.56
04-0552-033	ROBERT DOUGLAS L	\$2,440.16
04-0552-033	BISHOP CHARLES E	\$2,111.65
04-0552-033	MAYNARD III FRANK WILLIAM	\$1,820.03
04-0552-033	MUSTAPHA MONISHA	\$1,887.82
04-0552-033	MCDONALD JOSEPH	\$1,557.04
04-0552-033	SCHAUFF VANNESSA S.	\$1,757.56
04-0552-033	BROWN LELAND J.	\$2,296.53
04-0552-033	HOVIS RICHARD W.	\$2,350.09
04-0552-033	AVIARY MURPHY	\$1,887.82
04-0552-033	SHERLOCK MARY D.	\$2,358.08
04-0552-033	HERNANDEZ STEVEN D.	\$2,419.73
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THE PARTITION FOR THE COUNTY OF SAN FRANCISCO... ISRAEL LAZARO GIL GUERRA... NOTICE OF 2ND AND AMENDED PENSION TO EXAMINER...

NOTICE CALLING FOR BIDS... NOTICE CALLING FOR BIDS... NOTICE CALLING FOR BIDS... NOTICE CALLING FOR BIDS...

STATE OF CALIFORNIA DEPARTMENT OF REVENUE... STATE OF CALIFORNIA DEPARTMENT OF REVENUE... STATE OF CALIFORNIA DEPARTMENT OF REVENUE...

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Table with multiple columns containing names, addresses, and phone numbers. Includes entries for MOHLE ANN, BRAD FORD, SUTRO FOREST DEV CO, etc.

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

TERMS OF SALE

**ALL POTENTIAL BIDDERS ARE REQUIRED TO
READ AND UNDERSTAND THESE TERMS**

The public auction sale of tax-defaulted properties in San Francisco will be conducted at www.Bid4Assets.com on Friday, April 17th, 2015 at 8:00 a.m. (PT) until Monday, April 20th, 2015 at 12:00 p.m. (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.

Parcels receiving no bids, at the tax collector's discretion, may be re-offered at a minimum price appropriate to stimulate competitive bidding.

NOTICE TO PARTIES OF INTEREST CONCERNING REDEMPTION. – The right of redemption shall terminate at 5:00 p.m. (PT) on Thursday, April 16th, 2015, the last business day prior to the sale. **Any remittance sent by mail for redemption of tax-defaulted property must be received in the Tax Collector's Office by 5:00 p.m. April 16th, 2015, in the form of cash, cashier check or bank money order.**

PROSPECTIVE BUYERS – Only bids submitted via the Internet will be accepted. Bidders interested in offline bidding options should call Bid4Assets at 1-877-427-7387. A single deposit of \$1,000 and \$35 processing fee is required prior to bidding on any auction. The deposit must be made no later than April 14th, 2015 at 1:00 p.m. (PT) in order to participate in this tax sale. Bidders must register on-line at <https://secure.bid4assets.com/register>. All unsuccessful bidders will receive a refund of their \$1,035 deposit within ten (10) business days after the close of the auction. If you are the successful bidder, your \$1,000.00 deposit will be applied to the purchase price (the \$35 processing fee will be added to the sale price of each parcel you purchase). If your deposit amount is in excess of the total amount of your purchase, a refund will be processed to you within 45 days after the close of the auction. The successful bidder is required to pay in full no later than Friday, April 24th, 2015 at 1:00 p.m. (PT). Settlement will be with Bid4Assets. Acceptable forms of payment will be Cashier's Check, Money Order or Wire Transfer. 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 a documentary transfer tax will be added to and collected with the purchase price. The documentary transfer tax 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.

The United States has the right to redeem from the purchaser, up to 120 days after the date of the sale, any property sold at a tax sale that has an IRS lien on it (USC Title 26, Section 7425(d)).

SUCCESSFUL BIDDERS NOT COMPLETING PAYMENT MAY BE PURSUED FOR COLLECTION AND WILL FORFEIT THEIR DEPOSIT TO THE COUNTY.

INSPECTION OF PROPERTY

CAUTION - INVESTIGATE BEFORE YOU BID - PHYSICAL INSPECTION OF THE PROPERTY IS STRONGLY RECOMMENDED. DO NOT attempt to purchase any property at the auction unless, prior to the auction, an investigation has been made as to the title, exact location, desirability, and usefulness of the properties available. Parcels are sold on an "AS IS" basis and the City and County of San Francisco in no way assumes any responsibility, implied or otherwise, that the properties are in compliance with zoning ordinances or conform to building codes and permits.

The City and County makes no guarantee, expressed or implied, relative to the title, location, acreage or condition of the properties for sale. The City and County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded.

Bidders are required to conduct any research of 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 ones self or acting as an agent. The City and County of San Francisco Treasurer and Tax Collector reserve the right to pursue all available legal remedies against a non-paying bidder.

Vacant (unimproved) land may not have an address; therefore, the approximate geographic location can be determined through the use of the County Assessor's Plat Maps. The City and County of San Francisco does not furnish metes and bounds descriptions, nor does it assume any responsibility for any such descriptions recorded in County records. Exact boundary lines of vacant, "unimproved", and "improved" properties can only be determined by a survey of the property, initiated at the purchaser's expense. To determine what use can be made of the property, consult the Planning Department of the City and County of San Francisco for zoning information.

NOTE: Neither the State of California, nor the City and County of San Francisco, nor any person designated by these two agencies is liable for:

1. Damages sustained to any property purchased at public auction from the time of the sale until the time of recordation of the tax deed to purchaser.
2. The failure of any electronic equipment that may prevent a person from participating in the sale.
3. Known or unknown conditions of any property purchased at public auction, including, but not limited to, errors in the assessor's records pertaining to improvement of the property.

CONTAMINATED/POSSIBLE CONTAMINATED PROPERTIES

Parcels offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. The City and County of San Francisco, in no way, assumes any responsibility, implied or otherwise, for any costs or liability of any kind imposed upon or voluntarily assumed by a purchaser or any other owner to clean up, or otherwise bring into compliance according to federal, state, or local environmental laws for any parcel purchased. The Tax Collector shall

not have any duty to investigate the status of any parcel with regard to contamination by environmentally hazardous materials.

DO NOT bid on these properties unless you understand the issues related to contaminated properties. Prior to bidding, you should contact your attorney regarding the possible purchase of contaminated properties.

TITLE TO PROPERTY PURCHASED

Title to "Tax Defaulted Property Subject to Power to Sale" does not pass to the purchaser until a tax deed is issued. It is advised that you **DO NOT** engage in any activity or make any expenditure on any property you may purchase until you have received your tax deed. This includes any attempt to collect rents on improved property and/or dispossess or in any way contact tenants. The San Francisco Treasurer and Tax Collector does not provide the purchaser with a title insurance policy and makes no representations or warranties with respect to the condition of the title.

A tax deed will be prepared by the San Francisco Office of the Treasurer and Tax Collector and will be recorded approximately one month after the sale. After recordation, the deeds will be returned to the respective purchasers by the San Francisco County Assessor-Recorder's Office. Should title to the property you purchased be recorded incorrectly due to your failure to provide the correct information, **IT WILL BE YOUR RESPONSIBILITY TO CORRECT THE TITLE.**

If property you have purchased is encumbered with foreclosed or unforeclosed street bonds, irrigation assessments, income tax liens, etc., a tax deed to the Purchaser may or may not discharge these obligations. A tax deed to the Purchaser will not abolish easements constituting servitudes upon, or burdens to, the property. A complete investigation of all these encumbrances, and/or all liens should be made before bidding at the tax sale.

The successful bidder may take possession of the property after the tax deed to purchase has been recorded. Most title companies will not insure title on properties sold at public auction for at least one (1) year after the tax deed has been recorded. Legal action to challenge a tax sale must be commenced within one (1) year of the tax recording date.

Prospective purchasers are advised that some bonds or other assessments which are levied by agencies or offices other than the Treasurer-Tax Collector may still be outstanding after the tax sale.

Some properties in some counties may have 1911, 1913 and/or 1915 Improvement Act Bonds, or Mello Roos Bonds.

SALE AFTER REDEMPTION

Occasionally, a property is sold at auction after redemption has been made by the current owners, or is sold in error. In these cases, a refund of the purchase price will be made with full understanding and agreement of the purchaser that the San Francisco Treasurer and Tax Collector has no further liability in the matter.

ALL SALES ARE FINAL, UNLESS, the County Board of Supervisors rules them invalid. If the sale is ruled invalid, the purchase price will be refunded.

11



San Francisco Assessor-Recorder
 Carmen Chu, Assessor-Recorder
DOC- 2015-K105974-00

Acct 18-San Francisco Tax Collector
 Wednesday, AUG 05, 2015 08:07:54
 Ttl Pd \$0.00 Rcpt # 0005201742
 oke/KC/1-3

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 94102-0917

NOTICE OF EXCESS PROCEEDS

AFFIDAVIT -- RE: NOTICE OF RIGHT TO CLAIM EXCESS PROCEEDS (R&T CODE §4676.a)

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 Excess Proceeds 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 Examiner, 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:

July 5, 2015, July 13, 2015 and July 19, 2015.

EXECUTED ON
 July 27, 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 July 27, 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
NIKHILA PAI
 Deputy County Clerk
 For: Naomi Kelly
 County Clerk and City Administrator



SAN FRANCISCO EXAMINER

This space for filing stamp only

835 MARKET ST, SAN FRANCISCO, CA 94103
Telephone (415) 314-1835 / Fax (510) 743-4178

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

EXM#: 2768942

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of SAN FRANCISCO) ss

Notice Type: DPN - DISPLAY PUBLIC NOTICE - 1 PUB

Ad Description:

NOTICE OF RIGHT TO CLAIM EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

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:

07/05/2015, 07/13/2015, 07/19/2015

Executed on: 07/20/2015
At Los Angeles, California

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



Signature



**NOTICE OF RIGHT TO CLAIM EXCESS PROCEEDS FROM THE SALE OF
TAX-DEFAULTED PROPERTY**
Made pursuant to Section 4876, Revenue and Taxation Code

Excess proceeds have resulted from the sale of tax-defaulted property on April 20, 2015, listed below. Parties of interest, as defined by California Revenue and Taxation Code Section 4875, are entitled to claim the excess proceeds.

All claims must be in writing and must contain sufficient information and proof to establish a claimant's right to all or any part of the excess proceeds. Claims filed with the county more than one year after recordation of the tax collector's deed to the purchaser on June 9, 2015, cannot be considered.

ASSESSOR'S	PROPERTY ADDRESS	PARTIES OF INTEREST
10-1386-037	VACANT LOT	BOSTON INV CO
10-1385-001	VACANT LOT	PRESIDIO TERRACE ASSOCIATION
11-1459-034	0478V 28TH AV	CUMMINGS MARTHA N
14-1851-007A	0127V KIRKHAM ST	WILLIAMS DUDLEY R
29-4868-015	VACANT LOT	SAHLEIN RUTH
29-4868-015	V000 BANCROFT AV	BRISACHER ISABEL
29-4868-015	V000 BANCROFT AV	CHEIM FRANK
29-4868-015	V000 BANCROFT AV	CHEIM HARRY J
29-4868-015	V000 BANCROFT AV	CHEIM LEO
29-4868-015	V000 BANCROFT AV	COHEN ALVIN C & MORTON C & O
29-4868-015	V000 BANCROFT AV	LEVINSON JEAN C
29-4868-015	V000 BANCROFT AV	SCHIEBNER MARIAN
29-4868-016	VACANT LOT	SAHLEIN RUTH
29-4868-016	V000 BANCROFT AV	BRISACHER ISABEL
29-4868-016	V000 BANCROFT AV	CHEIM FRANK
29-4868-016	V000 BANCROFT AV	CHEIM HARRY J LEVINSON JEAN
29-4868-016	V000 BANCROFT AV	CHEIM LEO
29-4868-016	V000 BANCROFT AV	COHEN ALVIN C & MORTON C & O
29-4868-016	V000 BANCROFT AV	OSCHERWITZ SUSAN
29-4868-016	V000 BANCROFT AV	SCHIEBNER MARIAN
30-4891-007	VACANT LOT	KRUEGEL INGE
30-4891-007	VACANT LOT	GUENTHER LOHRENTZ
30-4891-008	VACANT LOT	KRUEGEL INGE
30-4891-008	VACANT LOT	GUENTHER LOHRENTZ
30-4891-021	VACANT LOT	KRUEGEL INGE
30-4891-021	VACANT LOT	GUENTHER LOHRENTZ
30-4891-022	VACANT LOT	KRUEGEL INGE
30-4891-022	VACANT LOT	GUENTHER LOHRENTZ
30-4901-009	VACANT LOT	COWGILL ALFRED
30-4901-009	VACANT LOT	GEORGE COWGILL
30-4901-010	VACANT LOT	COWGILL ALFRED
30-4901-010	VACANT LOT	GEORGE COWGILL
30-4901-011	VACANT LOT	COWGILL ALFRED
30-4901-011	VACANT LOT	GEORGE COWGILL
30-4901-012	VACANT LOT	COWGILL ALFRED
30-4901-012	VACANT LOT	GEORGE COWGILL
30-4901-013	VACANT LOT	COWGILL ALFRED
30-4901-013	VACANT LOT	GEORGE COWGILL
30-4924-010	VACANT LOT	COWGILL ALFRED
30-4924-010	VACANT LOT	GEORGE COWGILL
30-4924-012	VACANT LOT	COWGILL ALFRED
30-4925-002	70V FITZGERALD AV	MOGAN RICHARD F
30-4925-002	70V FITZGERALD AV	PETER GEORGE WHITE
30-4925-002	70V FITZGERALD AV	CRANE CAMILLE
30-4925-002	70V FITZGERALD AV	WARD CARL E TRUSTEE
30-4928-002	0225V TEVIS ST	BRANDT JOHANNA
30-4928-002	0225V TEVIS ST	LLOYD J COSGROVE
30-5027-001	0001V NELSON AV	PORTER DAVID
30-5027-003	0001V OLNEY AV	PORTER DAVID
30-5027-007	0011V OLNEY AV	PORTER DAVID
30-5027-008	0004V COLEMAN ST	PORTER DAVID
30-5046-007	VACANT LOT	KRUEGEL INGE
30-5046-007	VACANT LOT	LOHRENTZ GUENTHER
31-5328-024	1874V QUESADA AV	SHERROD WILLIAM H TOUATI NINA
34-5697-036	VACANT LOT	COVINGTON ROBERT B & GERMAINE
38-6395-013	VACANT LOT	SCHINDEL ROSEMARIE A
38-6395-013	VACANT LOT	JULIA ZULETA
38-6395-013	VACANT LOT	STEPHEN SOLTANZADEH
38-6395-013	VACANT LOT	STEVEN ADAIR
39-6589-009	0074V NEWBURG ST	KRONQUIST ALFRED & LILLY

Claim forms and information regarding filing procedures may be obtained at the Office of the Treasurer and Tax Collector, City Hall, Room 140, or by calling 415-723-231.

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

David Augustine
San Francisco County Tax Collector
Executed at San Francisco, California, on June 26, 2015.
Published in San Francisco Examiner on July 5, 13, and 19, 2015.

CNS#2768942

12

RECORDING REQUESTED BY
COUNTY OF SAN FRANCISCO
DEPARTMENT OF TAX COLLECTOR

AND WHEN RECORDED MAIL TO

HIUYAN LAM
1676 PALA RANCH CIR
SAN JOSE CA 95133

San Francisco Assessor-Recorder
Carmen Chu, Assessor-Recorder
DOC-2015-K107655-00
Acct 19-San Francisco Tax Collector
Monday, AUG 10, 2015 09:17:45
Ttl Pd \$18.00 Rcpt # 0005203786
oma/MA/1-1

Document Transfer Tax - computed on full value of property conveyed \$452.50

[Signature]
Signature of Declarant

CORRECTED TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for fiscal year 2004-2005
and for nonpayment were duly declared to be in default 04-00907 (Default Number)

This deed is issued to replace/correct a deed issued June 5, 2015 by David Augustine, which misstated the sale date. This deed, between the Tax Collector of SAN FRANCISCO County ("SELLER") and HIUYAN LAM, A MARRIED WOMAN AS HER SOLE AND SEPARATE PROPERTY ("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 by public auction to the PURCHASER HIUYAN LAM on April 24, 2015, 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 \$90,100.00

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

PRESIDIO TERRACE ASSOCIATION described as follows Assessor's Parcel Number 10-1355-001

State of California) Executed on
County of San Francisco) August 7, 2015

David Augustine, Tax Collector
of the County of San Francisco
State of California

[Signature]

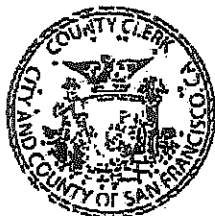
By _____

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 August 7, 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

[Signature]
County Clerk and Ex Officio Clerk or Notary Public

From: [BOS Legislation, \(BOS\)](#)
To: emblidge@mosconelaw.com; shep@shepardkoplalaw.com
Cc: [Givner, Jon \(CAT\)](#); [REIBER, SCOTT \(CAT\)](#); [Cisneros, Jose \(TTX\)](#); [Fried, Amanda \(TTX\)](#); [Buckley, Theresa \(TTX\)](#); [Calvillo, Angela \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [BOS-Supervisors](#); [BOS-Legislative Aides](#); [BOS Legislation, \(BOS\)](#)
Subject: APPEAL BRIEFS: Hearing - Committee of the Whole - Tax Sale of Presidio Terrace Common Area - Hearing Date of November 28, 2017
Date: Friday, November 17, 2017 3:49:55 PM
Attachments: [image001.png](#)

Good afternoon,

Please find linked below appeal briefs received by the Office of the Clerk of the Board from G. Scott Emblidge of Moscone, Emblidge, & Otis, LLP, on behalf of the Presidio Terrace Association, and Shepard S. Kopp of the Law Offices of Shepard S. Kopp, on behalf of the Property Owners, regarding the consideration of the tax sale of the Presidio Terrace Common Area.

[Petitioner Brief - November 17, 2017](#)

[Property Owner Brief - November 17, 2017](#)

The hearing for this matter is scheduled for a 3:00 p.m. special order before the Board sitting as a Committee of the Whole on November 28, 2017.

I invite you to review the entire matter on our [Legislative Research Center](#) by following the link below:

[Board of Supervisors File No. 170963](#)

Regards,

Brent Jalipa

Legislative Clerk

Board of Supervisors - Clerk's Office

1 Dr. Carlton B. Goodlett Place, Room 244

San Francisco, CA 94102

(415) 554-7712 | Fax: (415) 554-5163

brent.jalipa@sfgov.org | www.sfbos.org



Click [here](#) to complete a Board of Supervisors Customer Service Satisfaction form

Disclosures: Personal information that is provided in communications to the Board of Supervisors is subject to disclosure under the California Public Records Act and the San Francisco Sunshine Ordinance. Personal information provided will not be redacted. Members of the public are not required to provide personal identifying information when they communicate with the Board of Supervisors and its committees. All written or oral communications that members of the public submit to the Clerk's Office regarding pending legislation or hearings will be made available to all members of the public for inspection and copying. The Clerk's Office does not redact any information from these submissions. This means that personal information—including names, phone numbers, addresses and similar information that a member of the public elects to submit to the Board and its committees—may appear on the Board of Supervisors' website or in other public documents that members of the public may inspect or copy.

220 Montgomery St
Suite 2100
San Francisco
California 94104

Ph: (415) 362-3599
Fax: (415) 362-2006

www.mosconelaw.com

November 17, 2017

Via Email and Hand Delivery

Hon. London Breed, President
San Francisco Board of Supervisor
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102-4689

Scott Emblidge
emblidge@mosconelaw.com

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
NOV 17 AM 10:32
AK

BOS-11
COR

Re: Letter Brief in Support of Presidio Terrace Association's
Petition to Rescind Tax Sale of the Presidio Terrace Common
Area

Dear President Breed and Honorable Members of the Board of Supervisors:

This firm represents the Presidio Terrace Association in its efforts to regain control of its street, sidewalks and green spaces. This matter can be summed up with an easily answered question: Before the government sells a piece of private property, should it make a reasonable effort to notify those who have an interest in that property? Of course, the answer is "yes." That is what principles of fairness and due process require. Courts have confirmed this time and again. Whether the government is dealing with the powerless or the privileged, it should not – indeed, lawfully *cannot* – sell private property without taking simple, inexpensive steps to notify those who have an interest in the property.

Here, the San Francisco Tax Collector mailed a notice to the Presidio Terrace Association stating that he intended to sell the common area owned by the Association and that exists solely for the benefit of the residents of Presidio Terrace. But he sent the

notice to an address that had not been valid for almost 20 years, and *he received the notice back from the Postal Service as undeliverable.*

The Tax Collector could then have done what the law, fairness, good government and due process require: tried other means to notify the Association and Presidio Terrace residents before auctioning off their street and sidewalks. In fact, finding a way to contact the people holding an interest in the common area was easy. The Tax Collector only needed to take the most common first step of any real estate transaction: reviewing title-related documents (from his own or the Assessor's files) to out find both who had an interest in the property and how to contact those parties.¹ However, the Tax Collector inexplicably did not even take this elementary step; instead he marched forward in bureaucratic lockstep and deprived the residents of their common area.

In a City and County that prides itself on transparent, open government and doing the right thing, it is hard to understand why the Tax Collector chose the unjust – and unlawful – path and continues to defend his misguided actions. But fortunately for all involved, the Tax Code gives this Board the authority to correct this violation of due process. The Board should use that authority to rescind the sale of the Presidio Terrace common area, refund the purchase price to the buyer, and restore the street and sidewalks to the Association to be enjoyed by the residents as they have for over 110 years.

Why The Common Area's Property Taxes Went Unpaid

Presidio Terrace was developed in approximately 1905. When it was created someone, for reasons unknown today, made the streets and sidewalks a separate, taxable lot. (See Exhibit 1 [common area "lot" shown in blue].) This is unusual for planned developments with amenities like a common area – typically those amenities are not separately assessed property taxes. In addition, because the Presidio Terrace common area "lot" was comprised only of streets, sidewalks and other amenities, it had

¹ It is a fundamental legal principal that real property title records exist to put the world on notice about who has an interest in real property. California Civil Code sections 1213 and 1215.

little independent value. That fact, combined with the fact that the lot did not change hands for over a hundred years, resulted in annual property taxes for the common area lot of *less than \$14.00*.

In 1985, the Association's accountant (Samuel Mendelson) fixed a problem regarding the Association's prior payment of property taxes on the common area. Mr. Mendelson's office was located at 47 Kearny Street, 6th Floor, and that address appears to have been hand-written on a document in the Tax Collector's files from 1985. (See below and Exhibit 2.)

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

MAIL TO:
→ PRESIDIO TERRACE ASSN.
47 KEARNY ST. 6TH FLR.
S.F. CA 94105

STATE OF CALIFORNIA
COUNTY OF SAN FRANCISCO

STATE OF CALIFORNIA
By J. [Signature] Auditor and
Redemption Officer of the County
of San Francisco
By [Signature], Deputy
ss. [Signature]

According to the City's Tax Roll, in 2000 the address for the Presidio Terrace Association was unknown, but, for reasons that remain unclear, in 2001 (five years after Mr. Mendelson retired), the City listed Mr. Mendelson's hand-written address as the official address of Presidio Terrace. (See next page and Exhibit 3 [highlighting is from Tax Roll as produced by the Tax Collector].)

CITY AND COUNTY OF SAN FRANCISCO SECURED TAX ROLL - R						
ROLL AS OF 08/20/01			1999-00	TAX RATE IS \$1.1290/\$100 A.V.		ASSESS
PARCEL IDENTIFICATION MAILING ADDRESS				REMARKS	ASSESSED DETAILS OF I	
VOL.	BLOCK	LOT	SEQ	ROLL NUMBER		
10	1355	001	01	043803	TAX DEFAULTED 06/30/98 INSTLMT 1 DLO NOTICE 05/18/00 INSTLMT 2 DLO NOTICE 05/18/00	LAND STR RK PERG LESSER NET ASSES PV
LOCALITY OF PROPERTY PRESIDIO TR ADDRESS 1201 A AND MARCH T PRESIDIO TERRACE ASSOCIATION NO OWNER RECORD NO MAIL RECORD						
10	1355	001	01	043834	TAX DEFAULTED 06/30/98 INSTLMT 1 DLO NOTICE 05/22/01 INSTLMT 2 DLO NOTICE 05/22/01	LAND STR RK PERG LESSER NET ASSES PV
LOCALITY OF PROPERTY PRESIDIO TR ADDRESS 1201 A AND MARCH T PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATIO 47 KEARNY ST FL B SAN FRANCISCO CA 94108						

From 1985 through 1996, Mr. Mendelson appears to have paid the property taxes. But when he retired in 1996 and passed on the file to another accountant (now deceased, as is Mr. Mendelson), there must have been some miscommunication because property taxes were not paid after that. During this entire time, the Presidio Terrace homeowners paid their property taxes on their individual homes and lots in a timely manner.

While the second accountant's actions were arguably negligent, they are somewhat understandable. Why would he think the Association would owe property taxes *on a street*? And a line item on Mr. Mendelson's records for an expense of less than \$14.00 would not cause the average person to think that expense reflected a property tax bill.

The Association and residents are embarrassed and apologetic about the fact that the professionals on whom they relied did not pay the annual property taxes for the common area. But this problem could easily have been fixed if the Tax Collector did not blindly send property tax bills for

almost 20 years to the same invalid address (47 Kearny Street) where Mr. Mendelson used to practice. Presumably those tax bills were returned to the City as undeliverable, just as was the Tax Collector's subsequent notice that he intended to sell the common area at auction (see below).

What The Tax Collector Should Have Done

The Tax Collector will undoubtedly argue, as he has in the press, that he did everything required by law: (1) he published a notice in the San Francisco Examiner listing scores of properties for sale, but listed only Assessor Parcel Numbers and not property addresses (Exhibit 4); (2) he sent a Resolution to the Board of Supervisors assuring the Board that he "has complied with all the statutory prerequisites for selling" a 20-page list of properties, this time identifying the properties only by Block and Lot numbers, not by addresses (Exhibit 5); and (3) he sent a Notice by certified mail to the 47 Kearny address.

With all due respect to the San Francisco Examiner, no reasonable person would expect the average City property owner to be put on notice of a tax sale by this advertisement. Nor would a district supervisor, much less a property owner, be put on notice by a Board Resolution that does not list the addresses of the properties proposed for sale, or even the districts in which the properties exist. And, as explained below, the Notice sent by certified mail was sent to an out-of-date, invalid address and returned to the Tax Collector as undeliverable. Again, that can hardly be considered adequate notice to a property owner.

To actually comply with "all the statutory prerequisites for selling" the Association's property, the Tax Collector did not have to go to much trouble. The Tax Collector had in his own files several documents dated after the 1985 hand-written note with Mr. Mendelson's address that contained valid addresses for the Association. For example, a document from 1992 in the Tax Collector's files lists the address for the Association as "28 Presidio Terrace, San Francisco, CA 94118." (See below and Exhibit 6.)

4. The name and address of the trustee authorized to enforce the lien are Roderick G. Snow - President

Presidio Terrace Association
28 PRESIDIO TERRACE
SAN FRANCISCO CA 94118-1411

Dated: 20 MAY, 1993

Roderick G. Snow
President of the Presidio
Terrace Association

If the tax bills or the Notice of Sale had been sent to this address, we would not be here today.

In 1995, Restated CC&Rs were recorded against the property. Those CC&Rs – in the Tax Collector’s files – give the name and address of the Association’s attorney, asking that mail be sent to: “Law Offices of William M. Scherer, 214 Grant Avenue, Suite 400, San Francisco, California 94108.” (See below and Exhibit 7, page 1.)

**RECORDING REQUESTED BY, AND
WHEN RECORDED, MAIL TO:**

**LAW OFFICES OF WILLIAM M. SCHERER
Attn.: William M. Scherer, Esq.
214 Grant Avenue, Suite 400
San Francisco, California 94108**

If tax bills or the Notice of Sale had been sent to Mr. Scherer, we would not be here today.

The CC&Rs also state that notices to the Association should be sent to the Association’s President, which the Tax Collector already knew from Exhibit 2 was “28 Presidio Terrace, San Francisco, CA 94118.” (Exhibit 7, page 41.)

Also, another document from the Tax Collector's files date June 11, 1997, again asks that mail be sent to "Law Offices of William M. Scherer, 214 Grant Avenue, Suite 400, San Francisco, California 94108." (Exhibit 8.)

The Tax Collector's response appears to be that it was up to the Association to fill out a form expressly notifying the Tax Collector to use an address other than Mr. Mendelson's address on Kearny Street. In the context of sending tax bills, he may be right. But in the context of selling someone's property at a tax sale, his response ignores principles of constitutional due process and fundamental fairness. While the Tax Collector's indifference to the rights of San Francisco residents should raise any public official's eyebrows, it also ignores two key facts. First, the Association had no idea the Tax Collector was sending bills to an invalid address or that its property was delinquent in the payment of taxes. Second, and more importantly, the Tax Collector *knew* the Kearny Street address was invalid – and he knew that well before he put the common area up for auction.

The Tax Collector's own file show that the Notice of Sale the Tax Collector sent to 47 Kearny Street was returned to the Tax Collector as undeliverable. (Exhibit 9.) After initially denying this, the Tax Collector now admits this:

[W]e both agreed that the Tax Collector's records appear to show that the Notice of Sale was returned by the Postal Service to, and signed for by, an employee of the City and County of San Francisco's Repromail Department.

(Exhibit 10.) This City employee, "S Ho," signed for multiple returned notices. Notably, if one searches the City's phone directory for "S Ho," only two names come up; one of which is "Sam Ho" an employee of the "Treasurer and Tax Collector." (Exhibit 11.)

The Tax Code and the Constitution, not to mention common sense, demand that under these circumstances the Tax Collector cannot just sit on his hands and let a tax sale go forward. When he sends a notice to the

wrong address, he must do more to make sure the property owners are aware of what is going on.

In *Jones v. Flowers*, 547 U.S. 220 (2006), the United States Supreme Court held that when a notice mailed to a property owner is returned unclaimed to the county, the county should post notice on the property before selling it at a tax sale. The Court said:

[W]e have stated that due process requires the government to provide notice reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections.

(547 U.S. at 226.) The Court also stated that a property owner's "failure to comply with a statutory obligation to keep his address updated" does not forfeit "his right to constitutionally sufficient notice." (*Id.* at 232.) When a mailed notice is returned as undelivered, the Court held that one reasonable step a county should take to notify the property owner is posting the property. (*Id.* at 235.)

California courts have reached similar conclusions. For example, in *Banas v. Transamerica Title Ins. Co.*, 133 Cal.App.3d 845 (1982), the plaintiffs owned a home that was built on two lots, each of which was separately assessed for property tax purposes. They regularly paid a tax bill that they believed covered all the land on which their home was situated. However, when the plaintiffs bought their home the sale of the second lot was not recorded, and consequently, (the court surmised) the county sent the tax bills for the second lot to the prior owners. When taxes went unpaid on the second lot, the tax collector sold the second lot at a tax sale.

The plaintiffs in *Banas* argued:

[N]otice by publication, letter to the last assessee and posting in a public place is not calculated to or likely to give actual notice to equitable owners of improved property who are in actual possession, but [] there is an easy, inexpensive means

of attempting to give notice to such persons that is likely to give them notice and this is commonly utilized in respect to forced sales of real property, namely, posting a notice of the intended sale of the property.

(133 Cal.App.3d at 850.) The court agreed with plaintiffs, holding that “posting of the property” was “constitutionally required . . . as a prerequisite to divesting plaintiffs of their property.” (*Id.* at 852.)

Similarly, in *Bank of American v. Giant Inland Empire R.V.*, 78 Cal.App.4th 1267 (2000), the county sold property for non-payment of property taxes. The plaintiff bank (which had a deed of trust on the property) argued that the county did not make a reasonable effort to find the bank’s last known address or otherwise notify it. The facts in that case indicated that the county was aware that the address to which it sent notices to the bank was invalid. The court ordered that the tax sale be set aside. The court said the bank’s “due process rights were violated” because the county could easily have obtained the bank’s correct address. (78 Cal.App.4th at 1281.)

To avoid this dispute, all the San Francisco Tax Collector had to do was follow the principles articulated in these cases. If he had posted a notice in the common area, the problem would have been cleared up in hours, the taxes paid, and this Board never asked to undo anything. The same result would have happened if the Tax Collector had simply sent bills or the Notice of Sale to any of the better, more recent address in his own records.

Our City requires a homeowner to post a notice on property before she can add a deck to her house or remove a tree. If you want to film a television commercial on a street, the City requires you to:

- Distribute to residents/businesses on both sides of the street and 300 feet (half block) past the first/last parking space you are posting and where you are filming.
- For apartment buildings, please leave a film notice near the call button using blue painter’s tape only.
- For businesses, go inside the business and leave the film notice with the on-site manager.

- For homes, roll up the film notice and leave it on the door handle, under the door mat, or tape with blue painter's tape near the mail box (if mailbox is near the front door).

But if the City intends to *sell* the street (and landscaped common areas and sidewalks), the Tax Collector refuses to post a notice letting the property owners and adjacent neighbors know about the sale.

This is not just a problem for those residents fortunate enough to live on Presidio Terrace. There are 264 private streets scattered through every neighborhood in San Francisco. (Exhibit 12.) Although no one seems to track them, there are scores, if not hundreds, of other unconventional taxable lots throughout the City. The owners of these lots, and the users of these streets, have a right to know before the government puts them up for sale.

Solution Number Two: Notify The Presidio Terrace Residents Themselves

There is another reason this tax sale should not have happened. Section 3701 of California's Revenue and Taxation Code demands that before selling property at a tax sale, "The tax collector shall make a reasonable effort to obtain the name and last known mailing address of parties of interest." While "parties of interest" is not specifically defined in 3701, the history behind that statute makes clear that it is meant to protect *anyone with a recognized property interest*.

Here, that means the Presidio Terrace residents. The map establishing Presidio Terrace – which is in the Tax Collector's files and recorded against the common area property – states that "the portions of said tract of land which are laid out . . . upon said map as streets, avenues, walks, passageways, private parks, or grass plots . . . are hereby expressly declared to be private property, and it is intention to convey the same in fee to 'Presidio Terrace Association,' a corporation, to be held by it for the private use and benefit of the Owners of said lots numbered 1 to 40." (Exhibit 13)

However, the Tax Collector did not need to go back to a 1905 map to understand this. He merely needed to look at the 1995 CC&Rs in his files, which state that the "Common Areas shall be preserved as open space and used for recreational purposes and other purposes incidental and ancillary to the use of [residential] Lots." (Exhibit 7, page 29.) The CC&Rs – which are recorded against the common area – also provide that "Each Owner and the Association shall have and is hereby granted a nonexclusive easement for street, roadway, and vehicular traffic purposes over and along the private streets within the Properties." (Exhibit 7, page 33.) To be clear, each of the residents of Presidio Terrace has an *easement* over the very lot the Tax Collector sold without notifying the easement holders.

Moreover, the Tax Code provides a specific procedure for dealing with tax sales of properties like the Association's common area. Section 3692 provides an alternative sales process for properties that are "unusable by their size, location, or other conditions." That process involves contacting "owners of contiguous parcels" and holders of easements, including "right-of-way" easements to see if they are interested in purchasing the property. Had the Tax Collector used this simple, alternative process and contacted the homeowners (who have contiguous property and right-of-way easements), we would not be here today.

Ironically, the Tax Collector recognized the requirement to notify "parties of interest" and paid two outside vendors to identify such parties. But inexplicably the Tax Collector limited the vendors work to searching for (a) "IRS liens, open bankruptcies, judgments and other, monetary liens, and deeds of trusts [sic]," and (b) holders of fractional interests in timeshares! (Exhibits 14 and 15.) So, the Tax Collector knew he needed to locate parties of interest, and he wanted to make sure the IRS, banks and timeshare owners did not lose property in which they had an interest without notification, but he inexplicably did nothing to protect San Franciscans like the Presidio Terrace residents before auctioning off property that existed for their benefit and over which they had recorded easements.

Why Do Other Counties "Get It" But San Francisco Does Not?

The Association found out on May 30, 2017 that the Tax Collector sold its common area in 2015. Within a week, this firm contacted Treasurer Cisneros. He did not respond, but he told Tax Collector Augustine that our firm had reached out. (Exhibit 16.) The Tax Collector did not respond.

This firm was able to reach an attorney within the Tax Collector's office and explain the situation to her. We sent her a follow-up email and stated that we were "writing in hopes that the Tax Collector will help the Association right this wrong. You are the expert on these matters, but I believe that the Board of Supervisors can rescind this sale pursuant to Revenue & Taxation Code section 3731." We went on, "Perhaps there is an easier way to undo the sale than an action by the Board. Please let me know if you have any ideas." We concluded with this statement: "What I want to *avoid* is a public dispute between the Association and the Tax Collector challenging the validity of the sale and the reasonableness of the Tax Collector's efforts to notify the Association and its members that its common area was being sold." (Exhibit 17.)

Despite our pleas to find a just, common sense solution to this problem, the Tax Collector decided to circle the wagons, claimed he did everything required of him, and refused to work with the Association to find a way to resolve things.

Our research shows that a situation like this would have been handled very differently in other counties. Alameda, Contra Costa and Los Angeles, have faced similar issues in recent years – tax sales of properties that went forward without sufficient notice to people with an interest in the properties sold. In each of these counties, the county tax collector and the effected parties went hand-in-hand to the board of supervisors and asked that sales be rescinded. (Exhibit 18 [Contra Costa and Alameda].)

In Los Angeles County, such rescissions have occurred at least 15 times in the past 4 years. Those cases include one in 2015 where the property sold was a *common area of a homeowners' association*. The CC&Rs for the property (like the CC&Rs in this case) described the property interests held by the

individual homeowners. Because some, but not all, of the homeowners were notified of the tax sale, the Tax Collector recommended rescission and the Board agreed. (Exhibit 19.) Other examples similar to this case include:

- In 2016, the Tax Collector's Office acknowledged that it should have done further research to find a better address for a party of interest after mail sent to the last known address was returned as undeliverable (Exhibit 20);
- In 2016, the Tax Collector performed a title search on a vacant parcel of land, but the search failed to turn up a relevant document. Although the Tax Collector's Office sent notice of sale to three different addresses and believed it complied with the letter of the law, the Tax Collector recommended rescission because further research might have alerted the Tax Collector to documentation that could have negated the sale (Exhibit 21);
- In 2014, the Tax Collector recommended rescission of a sale where notice was sent to a party of interest at the address on a deed of trust, but further research would have revealed another address for an assignee of the deed of trust. (Exhibit 22)

These are examples of good government – acknowledging mistakes and seeking to rectify tax sales that did not comply with principles of fairness and due process. Why should the result be different in San Francisco?

We also uncovered a lot of troubling information about the way San Francisco's Tax Collector handles tax sales compared with tax collectors in other counties. For example, in Contra Costa County, the Tax Collector's procedures state that if mail is returned as undeliverable, the staff must research new mailing address, including using Lexis/Nexis. (Exhibit 23.) Similarly, San Luis Obispo County requires the same thing, using Lexis/Nexis's property search service Accurant to find "a better address." (Exhibit 24.) As does Los Angeles. (Exhibit 20, p. 3.)

If the Tax Collector had used Accurint and researched the Presidio Terrace Association, he would have found at least two other addresses for the Association other than 47 Kearny. (Exhibit 25.) If the Tax Collector had sent notices to those addresses, the Association would have been notified and the problem solved.

Or the Tax Collector could have checked the California Secretary of State's records for the Association, as is routine in the Los Angeles Tax Collector's Office. This would have yielded valid addresses. (Exhibit 26.)

Or the Tax Collector could have done a title search for the property, also routine in Los Angeles. A standard title search for this parcel would have revealed that the parcel is encumbered by the CC&Rs and the easement contained in them. (Exhibit 27.)

Or the Tax Collector could have simply done what the United States Supreme Court requires and *posted the property*. Here's what Sacramento County says about that: "The [United States Supreme] court ruled the government must take additional reasonable steps if available. The court listed: Post a notice on the front door or property address." (Exhibit 28.)

Sacramento's manual also states "If an attorney represented the assessee, send the notice care of the attorney as well. Get the most current address from the State Bar Association." (Exhibit 29.) We know that the Tax Collector's records showed that the Association had an attorney, but the Tax Collector made no effort to contact the attorney about delinquent taxes or the Notice of Sale.

Rescission Is Not Unfair To The Buyers

Ms. Lam acquired the Association's common area through a statutory procedure for tax sales. That same statutory procedure includes the safety net the homeowners are invoking here: the power of the Board of Supervisors to rescind the sale if it determines "that the property should not have been sold." Thus, Ms. Lam took the property subject to the possibility that the Association would seek this very remedy from the Board.

Ms. Lam may argue that too much time has passed since she acquired the common area. There are three responses. First, the Tax Code does not require that a party present a petition for rescission to the Board of Supervisors within any specific time frame. While the Tax Code imposes time limits for *other* post-sale procedures, it notably does *not* impose a time limit for this procedure.

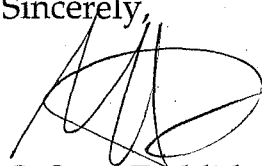
Second, any delay in bringing this to the City's attention is solely the result of Ms. Lam's concealing her acquisition of the common area from the Association for two years. From the time she acquired the common area in 2015 through May 30, 2017, when she first informed the Association (through a third party) about her acquisition, the Association continued to maintain "Lam's" property, incurring hundreds of thousands of dollars in maintenance, security and other costs. Had Lam informed the Association in 2015, this problem could have been fixed in 2015. Whatever her reasons for concealing her actions for two years, she cannot claim it is unfair to seek the Board's assistance now, promptly after the Association first became aware of the sale.

Third, this is not a situation where a purchaser has made substantial improvements to a property after a tax sale. As stated above, since this tax sale the homeowners have put hundreds of thousands of dollars into maintaining and repairing the common area, while Ms. Lam has done nothing to improve or maintain the property.

The residents of Presidio Terrace simply ask this Board to follow the law and to show them the same consideration they would show any group of residents in the City. Because the Tax Collector knew that the address to which he sent the Notice of Sale was invalid, the law required him to do what any good public servant would do without a second thought: try to make sure the Association and the residents of Presidio Terrace were aware of the tax problem before he sold their street and sidewalks to the highest bidder. What the Tax Collector did was wrong, unfair and

unconstitutional. This Board should exercise its authority under the Tax Code and rescind this improper sale.

Sincerely,



G. Scott Emlidge

cc: Hon. Sandra Lee Fewer
Hon. Mark Farrell
Hon. Aaron Peskin
Hon. Katy Tang
Hon. Jane Kim
Hon. Norman Yee
Hon. Jeff Sheehy
Hon. Hillary Ronen
Hon. Malia Cohen
Hon. Ahsha Safai
Clerk of the Board
Shepard Kopp

EXHIBIT 1



SAN FRANCISCO PLANNING DEPARTMENT

Report for Parcel: 1355001

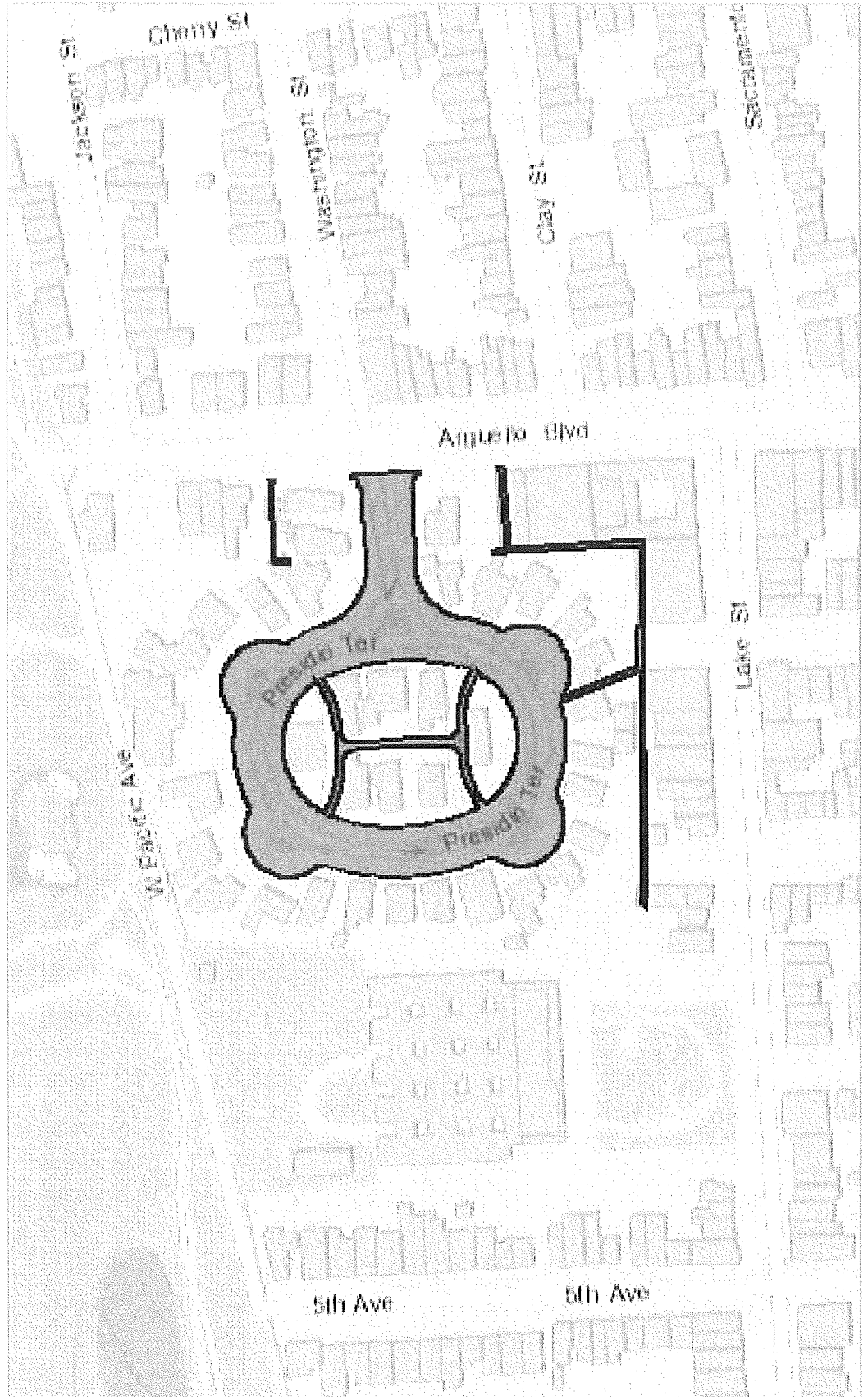


EXHIBIT 2

RECORDING REQUESTED BY

RECORDED AT REQUEST OF

TAX REDEMPTION BUREAU
ROOM 107, CITY HALL
SAN FRANCISCO, CALIF. 94102
AND WHEN RECORDED MAIL TO

D656312

JUN 14 AM 8:48

SAN FRANCISCO, CALIF.
RECORDER

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

SPACE ABOVE THIS LINE FOR RECORDER'S USE

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

STATE TAX DEED

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 - 19 78, 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

MAIL TO:
PRESIDIO TERRACE ASSN.
47 KEARNY ST. 6TH FLR.
S. F. CA 94108

STATE OF CALIFORNIA
By J. Brad... Auditor and
Redemption Officer of the County
of San Francisco

By [Signature], Deputy
ss. [Signature]

STATE OF CALIFORNIA
COUNTY OF SAN FRANCISCO

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 [Signature] Deputy

EXHIBIT 3

CITY AND COUNTY OF SAN FRANCISCO SECURED TAX ROLL - FOR EXPLANATION OF ABBREVIATIONS SEE THE NOTICE OF INTENTION TO SELL

ROLL AS OF 08/28/01 1999-00 TAX RATE IS \$1 1290/\$100 A V ASSESSED VALUE IS 100% OF FULL VALUE PAGE 8,092

PARCEL IDENTIFICATION NUMBER, STREET	PARCELS	ASSESSED VALUE AND TOTAL OF EXEMPTIONS	TOTAL TAXES AND SPECIAL ASSESSMENTS	TOTAL INSTALLMENT	DEFERRED INSTALLMENT
10 1355 001 01 CASA RITA PROPERTY PRESIDIO TERRACE ASSOCIATION NO OWNER OF RECORD NO MAIL RECORD	043803 TAX DEFAULTED 08/30/98 INSTLMT 1 DLO NOTICE 05/18/00 INSTLMT 2 DLO NOTICE 05/18/00	LAND 284 STP PW FEES NET ASSESSED VALUE 290 PV 290	RE 3.20 TOTAL TAX 3.20	1.60 16 10.00 TOTAL AMOUNT 1.76	1.60 16 10.00 TOTAL AMOUNT 11.76

PRESIDIO TERRACE ASSOCIATION
NO OWNER OF RECORD
NO MAIL RECORD

10 1355 001 01 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	043834 TAX DEFAULTED 08/30/98 INSTLMT 1 DLO NOTICE 05/22/01 INSTLMT 2 DLO NOTICE 05/22/01	LAND 290 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 290 PV 290	RE 3.28 TOTAL TAX 3.28	1.64 16 10.00 TOTAL AMOUNT 1.80	1.64 16 10.00 TOTAL AMOUNT 11.80
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10 1355 001 01 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	043834 TAX DEFAULTED 08/30/98 INSTLMT 1 DLO NOTICE 05/22/01 INSTLMT 2 DLO NOTICE 05/22/01	LAND 290 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 290 PV 290	RE 3.20 TOTAL TAX 3.20	1.64 16 10.00 TOTAL AMOUNT 1.80	1.64 16 10.00 TOTAL AMOUNT 11.80
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10 1355 001 01 5000 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	043832 TAX DEFAULTED 08/30/98 INSTLMT 1 DLO NOTICE 05/23/02 INSTLMT 2 DLO NOTICE 05/23/02	LAND 298 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 298 PV 298	RE 3.32 TOTAL TAX 3.32	1.68 16 10.00 TOTAL AMOUNT 1.84	1.68 16 10.00 TOTAL AMOUNT 11.84
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10 1355 001 01 5000 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	044810 TAX DEFAULTED 08/30/98 INSTLMT 1 DLO NOTICE 05/28/03 INSTLMT 2 DLO NOTICE 05/28/03	LAND 302 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 302 PV 302	RE 3.36 TOTAL TAX 3.36	1.68 16 10.00 TOTAL AMOUNT 1.84	1.68 16 10.00 TOTAL AMOUNT 11.84
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10 1355 001 01 5000 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	045530 TAX DEFAULTED 08/30/04 INSTLMT 1 DLO NOTICE 05/24/04 INSTLMT 2 DLO NOTICE 05/24/04	LAND 308 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 308 PV 308	RE 3.78 TOTAL TAX 3.78	1.84 16 10.00 TOTAL AMOUNT 1.85	1.84 16 10.00 TOTAL AMOUNT 11.85
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10 1355 001 01 5000 PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATION 47 KEARNY ST FL 6 SAN FRANCISCO CA 94108	048042 TAX DEFAULTED 08/30/04 INSTLMT 1 DLO NOTICE 05/25/05 INSTLMT 2 DLO NOTICE 05/25/05	LAND 311 STP PW FEES LESS EXEMPTIONS NET ASSESSED VALUE 311 PV 311	RE 3.54 TOTAL TAX 3.54	1.77 17 10.00 TOTAL AMOUNT 1.94	1.77 17 10.00 TOTAL AMOUNT 11.94
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EXHIBIT 4

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

FRIDAY, APRIL 17TH, 2015 THROUGH MONDAY, APRIL 20TH, 2015 (Made pursuant to Section 3622, Revenue and Taxation Code)

From April 17th, 2015 through April 20th, 2015, David Augustine, City and County of San Francisco Tax Collector, are 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.SfAssets.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 submitted is a binding contract. A bidder is legally and financially responsible for all properties bid upon whether representing one's bid 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 off-line bidding options should call 814ASSETS at 1-877-427-7387. The registration is required. Bidders must register on-line at http://www.sfgov.org/assets.com/register and submit a refundable deposit of \$1,035 by Monday, April 13th, 2015 at 1:00 p.m. (PT). An unsuccessful bidder will receive a refund of their deposit within ten (10) business days after the close of the auction. The deposit of the successful bidder 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 \$33.00 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 of 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 \$7.60 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 remain 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. Notices 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.sfgov.org/assets.com or call a customer service representative at (415) 701-3311 for more information regarding the public auction.

PARCEL NUMBERING SYSTEM EXPLANATION

The Assessor's Parcel Number (APN) when used to describe property in the 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 book. The assessor's maps and 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:

Table with columns: PARCEL NO., LAST ASSESSEE NAME, MINIMUM BID. Lists various parcels and their corresponding owners and minimum bid amounts.

Main table listing parcels and their owners. Columns include parcel number, owner name, and bid amount. The list is extensive, covering hundreds of parcels.

Public Notices	Public Notices	Public Notices	Public Notices	Public Notices	Public Notices	Public Notices	Public Notices	
08-07927-520A	GOTHE KARI A	\$2,818.18	22-3115-049A	GENOTOLO JOHN G	\$968.02	30-5027-009	PORTER DAVID	\$1,112.65
08-07927-245A	BRYANT ANTOINE	\$2,360.54	22-3143-013A	BUCKLEY E J	\$970.13	30-5027-010	PORTER DAVID	\$1,112.65
08-07927-659A	SULLIVAN LIBERTY J	\$2,639.62	22-3167-015A	CULART DANIEL M & ROSE E GULA	\$969.09	30-5027-011	PORTER DAVID	\$1,112.65
08-07927-612A	MAHONEY LIBERTY M	\$2,472.59	22-3157-049	HORTON OLIVER & BERTHA	\$987.12	30-5027-012	PORTER DAVID	\$1,112.65
08-07927-587A	DURCHFOOT MARCA A	\$2,528.97	22-3283-087	STEEN C ALLEN	\$1,336.79	30-5027-013	PORTER DAVID	\$1,112.65
08-07927-394A	MALIKANYA ERNESTO A	\$2,743.36	23-3328-008	BURGERMEISTER BREWING CORP	\$970.13	30-5048-009	KRUEGEL INGE	\$1,055.87
08-07927-611A	BACH DAVID W	\$2,947.34	23-3329-022	MUSCHON HOUSEHOLD DEVELOP CORP	\$2,608,304.00	30-5048-007	KRUEGEL INGE	\$1,055.87
08-07927-632A	SCOTT GAIL	\$2,299.77	24-3540-009A	MARIANO MACCELLAN B & YOSHIKO	\$13,960.88	30-5062-016A	ROBSON MARIANNE	\$1,031.19
08-07927-483A	PATULLO ROBERT	\$2,377.11	24-3541-056	KAPOGIANNIS ALECK & IRENE	\$1,144.10	31-6305-029	PEREZ EFRAN & MAGDALENA & PERI	\$54,072.45
08-07927-716A	LUM JOHN C	\$3,096.31	25-3703-029	OPPTOCO A	\$5,751,087.50	31-6311-024	BLANCH RIALDO	\$522.34
08-0949-037	MURPHY EDWARD J	\$1,143.82	25-3736-063	246 SECOND STREET OWNERS ASSN	\$3,483.29	31-6330-014A	CARLO PROPERTIES INC	\$1,031.19
08-1180-059	STAMPS ALLEN & JOSIE	\$29,145.29	28-3698-013	FEZ PROPERTIES II INC	\$27,930.65	31-6328-024	SHERRIGO WILLIAM H TOMATI NINA	\$1,300.60
09-1188-009M	TOBIN DONALD	\$883.47	27-4232-009	SOUTHERN ENERGY POTRERO LLC	\$88,278.35	32-6335-001A	FERNANDO NELSON & SONS	\$966.62
09-1212-911F	WISSEMAN E A	\$669.52	27-4240-001	SOUTHERN ENERGY POTRERO LLC	\$18,953.31	32-6335-013	FISCAL DYNAMICS INC TRUSTEE DF	\$129,869.83
09-1275-008A	WESTPHAL HENRY W	\$981.02	29-4506-001	OROURKE JOHN	\$68,676.98	32-6361-009	MACLES TERRI	\$9,099.03
10-1336-037	BOSTON INV CO	\$922.12	23-4710-116	UNITY HOMES INC	\$4,651.81	33-6517-021E	SCHMIDT WALTER & EDITH	\$968.52
10-1355-001	PRESIDIO TERRACE ASSOCIATION	\$1,034.23	29-4898-015	SAHLEN RUTH	\$1,058.31	33-6532-007	BRITTON JOHN F & LINDA A	\$19,893.31
10-1363-031	RACHIN RICHARD & ANNA M	\$33,270.34	29-4608-018	SAHLEN RUTH	\$1,058.31	33-6532-040	GARABEDI VERNON M & DOROTHY E	\$1,037.45
11-1450-034	CUMMINGS MARTHA N	\$658.52	30-4891-007	KRUEGEL INGE	\$1,055.87	34-5897-038	CONVINGTON ROBERT B & GERMAINE	\$970.13
11-1529-011A	GILLIGAN THOMAS F & CATHE A	\$968.52	30-4891-008	KRUEGEL INGE	\$1,055.87	36-6342-027A	JACOBY HENRY A & HELEN H	\$968.52
11-1529-011F	MCLEVER CAROL	\$861.02	30-4891-021	KRUEGEL INGE	\$1,055.87	36-6342-027	CLAYTON CORNIE JOY	\$30,498.45
11-1530-017C	SHEEHAN MARY A	\$1,151.82	30-4891-022	KRUEGEL INGE	\$1,055.87	36-6342-028	KEHOE VERA L	\$2,618.26
11-1536-024	PLACIDO LAWRENCE P	\$20,738.92	30-4901-009	KRUEGEL ALFRED	\$1,055.87	35-6360-227A	KEHOE VERA L	\$2,618.26
11-1559-042	BUCKLEY E J	\$970.13	30-4901-010	COVIGILL ALFRED	\$1,055.87	35-6362-007D	TORNA JOSEPH	\$733.81
11-1563-001B	BUCKHOLD WILF P	\$981.02	30-4901-011	COVIGILL ALFRED	\$1,055.87	36-6359-013	GROTH A S	\$1,527.25
12-1580-025	MITCHELL GRANVILLE & JESSIE	\$981.02	30-4901-012	COVIGILL ALFRED	\$1,055.87	37-6197-204	LEE YING KING	\$1,137.20
12-1597-033A	J W WRIGHT & SONS INV CO	\$981.02	30-4901-013	COVIGILL ALFRED	\$1,055.87	37-6204-033F	WILSON DAVID P	\$968.52
12-1614-025	BUCKLEY E J	\$1,171.61	30-4901-014	COVIGILL ALFRED	\$1,055.87	38-6361-011	SCHMIDT ROSEMARIE A	\$1,031.19
12-1618-007	SHEEHAN MARY A	\$1,217.06	30-4901-016	COVIGILL ALFRED	\$1,055.87	38-6422-021A	TEODORO FERNANDO B & ROSA P	\$929.23
12-1628-015	J W WRIGHT & SONS INV CO	\$981.02	30-4901-010	COVIGILL ALFRED	\$1,055.87	38-6473-0021	MOHALEANN	\$1,436.48
12-1639-013B	BUCKLEY E J	\$1,013.19	30-4901-017	COVIGILL ALFRED	\$1,121.51	38-6483-008A	LONG NORMAN & GLADYS M	\$919.08
12-1681-003A	WILLIAMS DUSTY R	\$981.02	30-4901-019	COVIGILL ALFRED	\$1,055.87	39-6502-011	ROSENBERG JUDITH	\$6,127.12
13-1742-015D	SALA & SALA	\$854.32	30-4901-019	COVIGILL ALFRED	\$1,055.87	39-6509-009	KRONQUIST ALFRED & LILLY	\$968.52
13-1771-052	GRAUD MAGGIORINO & ELSIE	\$968.52	30-4901-020	COVIGILL ALFRED	\$1,055.87	38-6592-005	TBO	\$12,652.57
13-1975-025A	LEACH FRANCIS W	\$2,634.42	30-4901-025	BRANDT JOHANNA	\$1,843.05	41-6970-022A	COLDMA CHARLES & JUANITA SANDI	\$930.89
14-1020-021B	HACKETT J M	\$652.12	30-4924-005	ROSEBORN SILVIA	\$1,142.00	41-6987-011	JACKSON MYRTLE	\$67,172.8
14-1830-024A	NORTHERN COS TITLE INS CO	\$968.52	30-4924-006	ROSEBORN SILVIA	\$1,141.09	42-7071-007	CHURU CHREDDU L & CATHERINE N	\$8,322.40
14-1830-023M	NATTRESS H R & MARIA A	\$968.52	30-4924-007	COVIGILL ALFRED	\$1,055.87	43-7115-004A	KELLEY JAMES T	\$922.12
14-1911-007A	HENRY DOELGER BUILDER INC	\$1,059.87	30-4924-008	COVIGILL ALFRED	\$1,055.87	43-7145-055	ARGUELLES FREDERICO R	\$1,527.25
14-1928-019H	HENRY DOELGER BUILDER INC	\$681.02	30-4924-010	COVIGILL ALFRED	\$2,108.00	43-7150-035A	WINCHELL EILEEN M	\$806.47
15-2052A-026A	HENRY DOELGER BUILDER INC	\$1,145.76	30-4924-012	COVIGILL ALFRED	\$1,405.15	44-7231-018A	BTONECREST CORP	\$952.12
16-2112-001F	GENOTOLO JOHN G	\$968.52	30-4926-002	MORGAN RICHARD F	\$1,028.31	44-7204-001	PAC CONST CONST CO	\$2,107.70
16-2100A-014A	HENRY DOELGER BUILDER INC	\$1,046.76	30-4928-002	GRANDT JOHANNA	\$1,055.87	44-7260A-092	PAC CONST CONST CO	\$1,825.03
16-2171-033A	ANDERSON WALTER G	\$1,131.28	30-4928-023	BRANDT JOHANNA	\$1,028.31			
17-2330-001D	URBAN JOHN F	\$968.52	30-4969-040	NOBLES AYANNA	\$27,338.86			
17-2333A-052	BUCKLEY E J	\$1,013.19	30-5027-001	PORTER DAVID	\$1,112.65			
18-2435-004	DAVIES ALEXANDRA	\$152,737.30	30-5027-002	PORTER DAVID	\$1,112.65			
18-2636-020	SUTRO FOREST DEV CO	\$969.01	30-5027-003	PORTER DAVID	\$1,112.65			
19-2444-003	FANUCCHI HARRY H	\$981.02	30-5027-004	PORTER DAVID	\$1,112.65			
19-2670-003	HEDGE TRUST TR	\$10,146.84	30-5027-005	PORTER DAVID	\$1,112.65			
20-2852-014	BRADFORD ETHEL H LIVING TRUST	\$15,247.61	30-5027-007	PORTER DAVID	\$1,112.65			
21-2379A-012A	MCHALE ANN	\$967.70	30-5027-008	PORTER DAVID	\$1,066.51			

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. 2015/03/11
3/22/2015

GOVERNMENT

2ND AMENDED NOTICE OF PETITION TO ADMINISTER ESTATE OF ISRAEL LAZARO GIL GUERRA

Case No. PEB-15-258496 to all heirs, beneficiaries, creditors, contingent creditors, and persons who may otherwise be interested in the will or estate of both of: Israel Lazaro Gil Guerra. A PETITION FOR PROBATE has been filed by City and County of San Francisco Tax Collector in the Superior Court of California, County of San Francisco. THE PETITION FOR PROBATE requests that Brent A. Kato be appointed as personal representative to administer the estate of the decedent. A HEARING on the petition will be held on 04/01/2015 at 9:00 a.m. in Dept 204 located at

400 Market Street, San Francisco, CA 94102. IF YOU OBJECT to the granting of the petition, you should appear at the hearing and state your objections or file written objections with the court before the hearing. Your appearance may be in person or by your attorney. IF YOU ARE A CREDITOR or a contingent creditor of the decedent, you must file your claim with the court and mail a copy to the personal representative appointed by the court within four months from the date of first issuance of letters as provided in Probate Code section 9100. The time for filing claims will not expire before four months from the hearing date noticed above.

YOU MAY EXAMINE the file kept by the court, if you are a person interested in the estate, you may file with the court a formal Request for Special Notice (DE-154) of the filing of an inventory and appraisal of estate assets or of any petition or account as provided in Probate Code section 1250. A Request

for Special Notice form is available from the court clerk. Attorney for Petitioner: Dabra D. Lew, P.O. Box 7426, San Francisco, CA 94120-7426. Telephone: (415) 554-7888. FAX: 554-32216. **SAN FRANCISCO EXAMINER**

NOTICE CALLING FOR BIDS SAN FRANCISCO UNIFIED SCHOOL DISTRICT
The San Francisco Unified School District will receive bids in the lobby of 136 Van Ness Avenue, San Francisco, California on **THURSDAY, APRIL 9, 2015 at 2:00 P.M.** for **PEDESTRIAN BRIDGE IMPROVEMENTS AT GEORGE WASHINGTON HS AND DOOR LANDING REPAIRS AT DOWNTOWN HS, BRUSS PROJECT NUMBERS 11744172.** Scope of Work: The Project is generally described as, but not limited to: a. Washington High School - improve drainage flow of existing concrete deck of pedestrian bridge by providing new trench drain, van water leader, with associated concrete deck patch and repair and deck waterproofing coating; remove and replace existing metal doors with new FRP clad

doors and associated door hardware. Work also involves some resilient flooring and associated work. b. Downtown High School - sawcut existing concrete landing for new trench drain and underground storm drain pipe connections. Patch and repair door landing and replace existing door threshold with new threshold. c. Estimated Construction Value of the Work for both sites is \$60,000.00. The mandatory Pre-Bid Conferences will be held on **Tuesday, March 24, 2015** at: a. George Washington HS, 660 32nd Avenue, San Francisco, California; 10:00 a.m. b. Downtown High School, 893 Vermont Street, San Francisco, California; 11:00 a.m. Bidders must attend each of the site meetings to qualify to bid on this project. Meet at the main entrance of the school. Bid documents, drawings and specifications can be viewed and purchased via APC Document Solutions website, starting on Monday, March 16, 2015 at 12 noon. Please go to www.apcsol.com/calsf/sanfrancisco, click the Public Planroom to view or order plans. Contact APC Customer Careline at 415-405-8700 for the PlanRoom Telephone and inquire about SFUSD Project Numbers: 1170411767, SFUSD Project

Name is "PEDESTRIAN BRIDGE IMPROVEMENTS AT GEORGE WASHINGTON HS AND DOOR LANDING REPAIRS AT DOWNTOWN HS." Contractor's license required for the work. Class B, General Building Contractor. For complete project bidding information, visit the SFUSD website at: <http://www.sfusd.edu/enr/sfcdm/procurement-for-bids>. Advertising Dates: March 16, and 21, 2015. Project Manager: Simon Reyes, 415-355-6978 x 1535. 015, 32216. **SAN FRANCISCO EXAMINER**

STATE OF CALIFORNIA DEPARTMENT OF GENERAL SERVICES PROJECT MANAGEMENT AND DEVELOPMENT BRANCH
ADVERTISEMENT FOR BIDS
Office Building HVAC Upgrade
Employment Development Department
San Francisco
San Francisco County, CA
PROJECT NUMBER 150202
Project comprises mechanical and electrical

necessary for replace entire HVAC control system with a Nuvia DACnet system including all devices, panels and wiring; install a variable volume terminal including associated duct and piping. Replace existing outside air economizer damper; Replace existing heating water pump; install natural gas seismic activated shut off valve; Perform test and balance on entire HVAC system. License required to bid the project: C-10 or C-20. Award of this contract is subject to availability of funds through the State's normal budget process and/or transfer of funds to the Department of General Services through the Architecture Revolving Fund. Successful bidder shall furnish payment and performance bonds, each in the amount of 100 percent of the Contract price. Prospective bidders must attend mandatory pre-bid site inspection for this project on **March 24, 2015**, at EDO San Francisco Office Building, 145 Franklin Street, San Francisco. Inspection tour will begin at 10:00 A.M. at Franklin Street building entrance. The State requirements for Disabled Veteran Business Enterprise (DVBE) participation will be presented along with other contract requirements.

Bidders may view and order secure Drawings and Project Manuals on the following web site: <http://bid2win.com/procurementforbids>. Click on the "Public Jobs" link listed below the "Menu" heading on the left. Alternatively, bidders may place an order by contacting ProcGroup, 1808 Inoué Road, Suite C, Sacramento, CA 95815; Telephone (916) 927-7010. There is a non-refundable charge of \$70, inclusive of sales tax for each set of Drawings and Project Manuals which shall be received before 2:00 PM on the day of the bid. Drawings and Project Manual may also be viewed through Building Exchange. Refer to the Plan Holders List tab on the plan room website identified above for specific locations. Bid opening will be April 16, 2015 at 2:00 P.M. at 707 3rd Street, 3rd Floor, West Sacramento, CA. State's estimated cost: \$326,000. The term of this project is 160 calendar days. The State's Project Manager is Alex Harp at (916) 375-4278. The Bid Tabulation web posting can be viewed at <http://www.sfpurchasing.org>, or you can click the link for View "Open" under Bidding Opportunities to view Bid tabulation results you must be logged in to Bid2win.

Registration is free. Enter the project number, select "Pas Bids" for the desired year, the "Search" fields on the left of the page. Results will show in red shaded boxes. Click on the item in the "TAB" column for an attached document showing bid results. 2/12, 3/16/15. **CNS-37269156 SAN FRANCISCO EXAMINER**

NOTICE OF FUNDS AVAILABLE
The Department of Children, Youth and their Families announces the availability of funds for the Sochi's Beacon Center at Wings n' Brown Jr. Middle School. The Notice of Funding Available is seeking to fund one agency to be the Beacon service provider at this site. The contract period is June 1, 2015 to June 30, 2016. Final awards are subject to availability of funds, contract terms, and rights. The NOFA will be released on March 18, 2015. The NOFA and required forms may be downloaded from www.dcyf.org or picked up in person Monday-Friday from 9:00 a.m. to 4:30 p.m. at 1980 Market Street, Suite 800, in San Francisco. Proposals are due no later than April 10, 2015 at 5:00 pm. For more information, contact Sherrice Dorsey-Smith at (415) 604-4840 or sherrice.dorsey@dcyf.org.

EXHIBIT 5

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
FY 2014-2015 Auction Parcels**

Confidential

VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
22	3283	087	85-02875	1985	STEEN C ALLEN	STEEN C ALLEN	\$1,308.32
01	0106	041	88-00067	1988	ELLIOTT JOHN C TRUSTEE	ELLIOTT JOHN C TRUSTEE	\$137,990.73
01	0106	042	88-00068	1988	ELLIOTT JOHN C TRUSTEE	ELLIOTT JOHN C TRUSTEE	\$83,274.04
03	0253T	011H	89-00231	1989	KNORR TOM J		\$9,858.59
03	0253T	012H	89-00232	1989	KNORR TOM J		\$10,826.53
03	0253T	013H	89-00233	1989	G & B ASSOCIATES	G & B ASSOCIATES	\$10,826.53
03	0253T	016H	89-00237	1989	KNORR TOM J		\$10,202.13
03	0253T	025H	89-00249	1989	KNORR TOM J		\$10,251.20
03	0253T	025S	89-00250	1989	KNORR TOM J		\$7,292.28
03	0253T	027H	89-00253	1989	KNORR TOM J		\$10,169.52
03	0253T	033H	89-00263	1989	FN REALTY SERVICES INC TRUSTEE	FN REALTY SERVICES INC TRUS	\$11,155.62
03	0253T	046C	89-00272	1989	NOESEN HAROLD & MARY B		\$9,317.29
03	0253T	055N	89-00287	1989	RAUSCH PAUL E & ONA J		\$6,628.66
03	0253T	056S	89-00290	1989	LEE GERALDINE A		\$7,021.67
03	0253T	064N	89-00298	1989	KUAN RANDELL & DIANA	KUAN RANDELL & DIANA	\$6,487.28
03	0253T	074S	89-00304	1989	LEE GERALDINE A		\$7,021.67
03	0253T	078S	89-00309	1989	LEE GERALDINE A		\$7,120.67
03	0253T	079S	89-00311	1989	LEE GERALDINE A		\$7,151.53
03	0253T	089N	89-00330	1989	HERRERA JOSEPH M & HERRERA KAT	HERRERA JOSEPH M & HERRERA	\$6,601.54
03	0253T	091N	89-00332	1989	FN REALTY SRVS INC TR		\$6,275.07
03	0253T	015H	89-00236	1989	WOOD WILLARD K&ZANDRA Y		\$10,681.94
03	0253T	099H	89-00342	1989	HARTMAN PAUL H JR&JOAN M		\$9,172.18
03	0253T	018C	89-00239	1989	GARCIA JULIA R 1/2& RAMIREZ G	GARCIA JULIA R 1/2& RAMIRE	\$6,922.20
03	0253T	022N	89-00244	1989	SCISSEL CAROL J & HESS JUDITH		\$6,601.54
03	0253T	106C	89-00348	1989	AYE THOMAS L & MARY O		\$9,510.53
03	0253T	129N	89-00370	1989	GORDON JULES H&GRETCHEN		\$6,995.41
03	0253T	130N	89-00372	1989	GORDON JULES H&GRETCHEN		\$6,979.35
03	0253T	028G	89-00254	1989	WELLS FARGO REALTY SERVICES		\$4,330.65

**City and County of San Francisco
FY 2014-2015 Auction Parcels**

Confidential

VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
03	0253T	029S	89-00259	1989	NOB HILL INN CITY PLAN OWNERS	NOB HILL INN CITY PLAN OWNE	\$7,000.53
03	0253T	135S	89-00375	1989	FN REALTY SRVS INC.TR	FN REALTY SRVS INC.TR	\$8,621.53
03	0253T	039G	89-00266	1989	BROWN, WARNER H&MINNIE J		\$6,054.63
03	0253T	045C	89-00269	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,138.32
03	0253T	138N	89-00377	1989	ATUALEVAO EUNIKE S		\$7,120.49
03	0253T	050H	89-00279	1989	DOGGETT CHARLES T		\$11,056.50
03	0253T	054N	89-00284	1989	VISSMAN ROBERT E&MAE T		\$6,740.05
03	0253T	140S	89-00379	1989	HODGES DALE		\$8,759.52
03	0253T	141G	89-00380	1989	SCHERBARTH CONNIE K		\$5,223.41
03	0253T	057N	89-00292	1989	PIONEER FEDERAL SAVINGS BANK		\$6,275.07
03	0253T	141S	89-00381	1989	DILLON LOUELLA G		\$8,759.52
03	0253T	072H	89-00303	1989	HICKEY WILLIAM R & HICKEY SHAR		\$10,008.45
03	0253T	146N	89-00384	1989	F N REALTY SERVICES INC		\$7,085.41
03	0253T	154C	89-00391	1989	JOST FRANKLIN D & JOST CLARICE		\$9,510.53
03	0253T	176N	89-00396	1989	BRENNAN CHRISTOPHER D & BRENNAN		\$7,065.26
03	0253T	084C	89-00319	1989	WELLS FARGO REALTY SERVICES		\$9,598.98
03	0253T	184C	89-00399	1989	GOLD H DOUGLAS&DIANE L		\$9,510.53
03	0253T	188N	89-00400	1989	RIEDY GEORGE C		\$7,065.26
03	0253T	096N	89-00335	1989	INGRAM THEODORE & INGRAM LEONOR	INGRAM THEODORE & INGRAM LE	\$8,170.40
03	0253T	097S	89-00337	1989	CARTER DALE H&YVONNE A		\$7,715.33
03	0253T	098N	89-00338	1989	TORACCA MARIOLINA		\$8,170.40
03	0253T	227N	89-00410	1989	IOAKIMEDES MICHAEL G JR& IOAKI		\$7,233.69
03	0253T	101C	89-00343	1989	GEIGER RICHARD A & GEIGER ANTO		\$9,598.98
03	0253T	102C	89-00345	1989	WEBB BRUCE J		\$9,513.30
03	0253T	294N	89-00436	1989	HUFFMAN PHILLIP L & HUFFMAN PH		\$7,233.69
03	0253T	112S	89-00350	1989	PON DOUGLAND & EVA		\$8,560.67
03	0253T	114C	89-00352	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,178.66
03	0253T	123N	89-00363	1989	CONRADI GLORIA A		\$7,120.49

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City and County of San Francisco
FY 2014-2015 Auction Parcels
Confidential

VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
03	0253T	314N	89-00443	1989	PERCY EDWARD B & IRENE H		\$7,120.49
03	0253T	345N	89-00448	1989	THOMPSON SAMUEL H & THOMPSON C		\$7,371.98
03	0253T	353N	89-00450	1989	NEWKIRK CAROL D		\$7,233.69
03	0253T	136S	89-00376	1989	NOB HILL CITY PLAN OWNERS ASSN		\$8,467.54
03	0253T	376N	89-00454	1989	FN REALTY SRVCS INC TR	FN REALTY SRVCS INC TR	\$7,372.19
03	0253T	139G	89-00378	1989	WELLS FARGO REALTY SERVICES		\$5,209.63
03	0253T	385N	89-00458	1989	NOB HILL INN		\$7,206.84
03	0253T	388N	89-00459	1989	MYERS MILES A & CELESTINE		\$7,684.26
03	0253T	394N	89-00460	1989	ISNARDI-TROWBRIDGE ELISSA & TR		\$7,684.26
03	0253T	142S	89-00382	1989	MONTERREY GEORGE R & MONTERREY		\$8,759.52
03	0253T	395N	89-00461	1989	ISNARDI-TROWBRIDGE ELISSA & TR		\$7,543.22
03	0253T	149N	89-00386	1989	LANGHORNE RALPH E & ZONA M		\$7,120.49
03	0253T	153C	89-00389	1989	NOB HILL CITY PLAN OWNERS ASSN		\$9,331.56
03	0253T	408N	89-00462	1989	KUTTIN JACK R & WOOD-KUTTIN HA		\$8,247.74
03	0253T	155N	89-00392	1989	WONG SHERMAN A & GEE BELINDA		\$7,010.91
03	0253T	161N	89-00394	1989	WELLS FARGO REALTY SERVICES		\$6,525.92
03	0253T	413N	89-00465	1989	FN REALTY SERVICES INC TRUSTEE	FN REALTY SERVICES INC TRUS	\$8,948.99
03	0253T	180N	89-00397	1989	VANN JAMES E		\$6,663.77
03	0253T	181N	89-00398	1989	LI KIRK & HELEN		\$3,336.50
03	0253T	451N	89-00475	1989	F N REALTY SERVICES INC		\$8,094.74
03	0253T	454N	89-00476	1989	CARNEY-DAVIS PHILLITA T		\$8,170.83
03	0253T	189N	89-00401	1989	MILLER JOHN R & DIANA L		\$7,065.26
03	0253T	197N	89-00402	1989	REINHARD MICHAEL F & REINHARD		\$7,065.26
03	0253T	244N	89-00418	1989	MCRAE JOHN H & SYLVIA A		\$7,261.43
03	0253T	251N	89-00420	1989	NOB HILL CITY PLAN OWNERS ASSN		\$7,082.46
03	0253T	252N	89-00421	1989	NOB HILL CITY PLAN OWNERS ASSN		\$10,032.08
03	0253T	258N	89-00422	1989	NOB HILL CITY PLAN OWNERS ASSC		\$7,082.46
03	0253T	269N	89-00424	1989	GORE LOUIS J & SUE W	NOB HILL INN VACATION RESOR	\$7,261.43

City and County of San Francisco
FY 2014-2015 Auction Parcels
Confidential

VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
03	0253T	276N	89-00428	1989	JACKEWICZ LEON M JACKEWICZ GER		\$7,261.43
03	0253T	277N	89-00429	1989	WELLS FARGO REALTY SERVICES		\$6,977.73
03	0253T	279N	89-00431	1989	DAHLGREN CARL B		\$7,233.69
03	0253T	284N	89-00432	1989	NOB HILL CITY PLAN OWNERS ASSN	NOB HILL CITY PLAN OWNERS A	\$6,456.53
03	0253T	285N	89-00433	1989	NOB HILL CITY PLAN OWNERS ASSN	NOB HILL CITY PLAN OWNERS A	\$6,586.07
03	0253T	288N	89-00435	1989	BAKER GLENN R SR & MORROW SUSA		\$7,261.43
03	0253T	304N	89-00439	1989	FAZIO LINDA J & CUMMINGS DAWNE		\$7,261.43
03	0253T	336N	89-00446	1989	GREYCAS INC.	GREYCAS INC.	\$7,164.60
03	0253T	359N	89-00451	1989	OLDS W WARREN&LEONORA S		\$7,402.40
03	0253T	412N	89-00464	1989	NOB HILL CITY PLAN OWNERS ASSN		\$8,068.77
03	0253T	442N	89-00471	1989	NOB HILL CITY PLAN OWNERS ASSN		\$7,991.86
03	0253T	448N	89-00473	1989	MCNICOL SIDNEY G & MCNICOL MAR		\$8,170.83
03	0253T	449N	89-00474	1989	ROGET JEAN-CLAUDE & ROGET ELIZ		\$8,170.83
43	7145	050	89-05904	1989	ARGUELLES FREDERICO R		\$1,298.88
03	0253T	011S	90-00250	1990	BEADEL THOMAS C&CARYL H		\$7,105.33
03	0253T	028H	90-00259	1990	NOB HILL CITY PLAN OWNERS ASSN		\$10,199.38
03	0253T	035G	90-00262	1990	TROWBRIDGE DWIGHT H III & KAST		\$5,325.63
03	0253T	090N	90-00289	1990	SINGER TIMOTHY M&SUSAN K		\$6,039.09
03	0253T	117C	90-00297	1990	SANMARTIN DANICA M		\$8,169.24
03	0253T	274N	90-00324	1990	CROSKREY PAUL J & KENNEDY ANN		\$6,578.29
03	0256T	156P	90-00405	1990	SAN FRANCISCO SUITES CITY SHAR		\$10,209.86
03	0256T	195P	90-00417	1990	S F SUITES CITY SHARE ASSOEN		\$10,925.86
03	0256T	243P	90-00441	1990	SAN FRANCISCO SUITES CITY SHAR		\$10,130.76
03	0253T	203N	91-00265	1991	DENTON FRANCEEN G & PULIDO DAM		\$5,790.48
03	0253T	205N	91-00266	1991	CUADRA JULIO G&CARMEN A		\$6,043.49
03	0253T	034S	92-00170	1992	DELBARGA ELAINE		\$5,900.21
35	5960	026	92-03516	1992	KEHOE VERA L		\$2,754.99
35	5960	027	92-03517	1992	KEHOE VERA L		\$2,754.99

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03	0253T	141C	93-00197	1993	HONG GEORGE P & ANN C		\$5,609.93
03	0253T	014H	93-00175	1993	SASIAIN BEATRICE N		\$7,360.74
03	0253T	313N	93-00205	1993	SOLORIO ELVIA		\$4,657.26
03	0256T	239P	93-00226	1993	SAN FRANCISCO SUITES CITY SHAR		\$7,469.39
03	0306T	885B	95-00301	1995	CAPITOL THRIFT & LOAN ASSOC		\$4,530.08
03	0253T	444N	96-00141	1996	MCCALLUM, DONALD G & MCCALLUM		\$3,829.38
03	0253T	135N	97-00132	1997	SCHNEERSON RUSSIAN JEWISH CENT	SCHNEERSON RUSSIAN JEWISH C	\$3,994.80
03	0253T	136N	97-00133	1997	JEWISH EDUCATIONAL CENTER	JEWISH EDUCATIONAL CENTER	\$3,376.96
20	2876	006	98-01731	1998	HEGGIE TRUST THE	HEGGIE TRUST THE	\$106,158.36
26	3998	013	98-02296	1998	FEE PROPERTIES II INC		\$27,902.17
30	4902	005	98-02513	1998	BRANDT JOHANNA	BRANDT JOHANNA	\$1,620.59
37	6177	002	98-03081	1998	HOAGLUND MAXINE V		\$2,896.75
03	0253T	001C	00-00245	2000	DECOURSEY DEAN C		\$10,546.15
31	5328	024	00-02630	2000	SHERROD WILLIAM H TOUATI NINA		\$1,372.14
33	5550	046	00-02776	2000	GARARDEN VERNON H & DOROTHY E		\$1,298.99
37	6197	004L	00-03072	2000	LEE YING KING		\$1,608.73
01	0026T	196A	01-00033	2001	SUSAN DELAROSA FONG		\$3,305.65
01	0026T	787A	01-00081	2001	DAVID L. BRAZEE & JILL JANSON		\$3,783.67
03	0253T	123C	01-00274	2001	MACGILLIVRAY BART		\$3,179.02
03	0253T	137G	01-00275	2001	CALLAHAN & ZALINSKY ASSOCS LLC		\$1,639.64
01	0026T	072B	02-00014	2002	WEED LUCILLE		\$2,825.57
01	0026T	153B	02-00025	2002	UNGER JOSEF & MARGARET		\$3,174.97
01	0026T	195B	02-00029	2002	CHARETTE C		\$2,825.57
01	0026T	196B	02-00030	2002	LYMBERIS NICK & BARBARA		\$2,426.27
01	0026T	424A	02-00043	2002	LEE M. EVANS & MELISSA EVANS		\$3,182.80
01	0026T	441A	02-00044	2002	ROQUE GREGORIO CENTENO & SARAH		\$3,439.22
01	0026T	450A	02-00046	2002	CURTIS K MADDEN III & KAREN M		\$3,170.73
03	0253T	091S	02-00214	2002	ALFSEN LYNN B & JOAN		\$2,636.77

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03	0253T	152N	02-00220	2002	ALTMANN ERNEST G TRUST THE	ALTMANN ERNEST G TRUST THE	\$2,406.97
03	0253T	455N	02-00229	2002	COPY FACTORY INC THE	COPY FACTORY INC THE	\$2,491.09
04	0549	003A	02-00508	2002	LOSTER ALICE		\$1,117.30
15	2052A	026A	02-01366	2002	HENRY DOELGER BUILDER INC		\$1,117.30
16	2171	033A	02-01427	2002	ANDERSON WALTER G		\$1,102.80
16	2120A	014A	02-01404	2002	HENRY DOELGER BUILDER INC		\$1,017.30
29	4598	001	02-02427	2002	OROURKE JOHN		\$66,548.49
01	0026T	391A	03-00019	2003	GREGORY F. KOPECKY & TERI A. H		\$3,123.36
01	0026T	597A	03-00027	2003	EARL L MILLER & ELIZABETH M MI		\$2,444.12
01	0026T	714A	03-00034	2003	JEFFREY A LAROSE & ELAINE L NO		\$2,843.42
01	0026T	783A	03-00038	2003	MICHAEL R. SERVICE & AURELIA M		\$3,341.76
03	0253T	005G	03-00186	2003	EST.FITZGERALD EDWARD J&LUCILL	EST.FITZGERALD EDWARD J&LUC	\$2,011.59
03	0253T	040S	03-00188	2003	SOWARD STUART E&SHEILA F	SOWARD STUART E&SHEILA F	\$2,339.38
03	0253T	105S	03-00198	2003	RODARM DAVID		\$2,194.33
03	0253T	108C	03-00199	2003	SMITH THOMAS F & KATHERYN R		\$2,627.26
03	0306T	069C	03-00261	2003	BUSHMAN WESLEY W		\$2,923.69
03	0306T	084C	03-00262	2003	FERRARI DAVID		\$2,064.86
29	4710	118	03-02257	2003	UNITY HOMES INC		\$4,634.34
30	4924	005	03-02329	2003	ROSENBERG SYLVIA		\$1,114.61
30	4924	006	03-02330	2003	ROSENBERG SYLVIA		\$1,114.61
38	6395	013	03-02967	2003	SCHINDEL ROSEMARIE A		\$1,225.60
41	6987	011	03-03242	2003	JACKSON MYRTLE	ESTATE OF JACKSON MYRTLE	\$67,824.80
01	0026T	247B	04-00004	2004	MCAFFEE JR. JOHN J.		\$3,199.46
01	0026T	024B	04-00005	2004	WARREN D. BAXTER & ROBIN R. GO		\$3,003.53
01	0026T	269B	04-00009	2004	POLLOCK ROBERT E.		\$3,070.47
01	0026T	231A	04-00022	2004	MARK A GUTHRIE REVOC TRUST		\$1,686.20
01	0026T	255A	04-00029	2004	GOLDBAUM ROBERT I		\$3,470.41
01	0026T	331B	04-00030	2004	STONE DAVID		\$3,584.64

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01	0026T	733A	04-00075	2004	RANDY M JENSEN & KELLEY C JENS		\$2,224.10
01	0078	053	04-00114	2004	M SANTINI E & L		\$943.92
03	0253T	191N	04-00189	2004	JOHNSON ELMER C & DOROTHY A		\$1,991.27
03	0256T	199P	04-00209	2004	SAN FRANCISCO SUITES CITY SHAR		\$1,757.81
03	0321	026	04-00325	2004	BORDEGARAY PIERRE & CATHE		\$5,364.63
06	0832	007	04-00686	2004	TAM PARTNERS LP		\$9,846.03
06	0792T	010A	04-00514	2004	ATESTATOVA NATASHA G.		\$2,313.65
06	0792T	016A	04-00518	2004	SALGUERO LINDA		\$2,164.03
06	0792T	027A	04-00523	2004	DUTRA MARY JO		\$2,030.44
06	0792T	034A	04-00528	2004	ROBERTS DOUGLAS L.		\$2,412.71
06	0792T	039O	04-00532	2004	BISHOP CHARLES E.		\$2,084.07
06	0792T	052O	04-00535	2004	BROWN LELAND J.		\$2,269.05
06	0792T	068E	04-00540	2004	HOVIS RICHARD W.		\$2,330.61
06	0792T	098O	04-00552	2004	SHERLOCK MARY D.		\$2,330.61
06	0792T	118E	04-00561	2004	HERNANDEZ STEVEN D.		\$2,392.25
06	0792T	134O	04-00566	2004	MANGOBA JOSEPH VALIENTE		\$2,392.25
06	0792T	138A	04-00567	2004	RODRIGUEZ MANUEL L.		\$3,092.42
06	0792T	138O	04-00568	2004	AKIN JULIE LISBETH		\$2,392.25
06	0792T	154E	04-00572	2004	WHITE MARIA G.		\$2,153.31
06	0792T	170E	04-00580	2004	GOMEZ MARIBEL		\$2,190.78
06	0792T	176O	04-00585	2004	SPERA REBEKAH		\$2,135.55
06	0792T	178E	04-00587	2004	MCCANN RUSSELL E.		\$2,392.25
06	0792T	214E	04-00598	2004	GRIFFITH JEANNE		\$2,392.25
06	0792T	324A	04-00612	2004	MENDOZA EFRAIN		\$3,296.51
06	0792T	376A	04-00618	2004	RICKERT NORBERT H.		\$2,531.78
06	0792T	377A	04-00619	2004	MARGOLIS PAUL E.		\$2,891.78
06	0792T	432A	04-00627	2004	RADIC LYDIA		\$3,014.74
06	0792T	472A	04-00635	2004	CHART MICHAEL D.		\$2,888.71

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06	0792T	515A	04-00640	2004	SWEENEY EDWARD A.		\$2,888.71
06	0792T	520A	04-00641	2004	GOTHIE KARI A.		\$2,888.71
06	0792T	572A	04-00647	2004	MAHINAY LIBERTY M.		\$2,445.12
06	0792T	611A	04-00650	2004	BAER DAVID W.		\$2,919.87
06	0792T	716A	04-00664	2004	LUM JOHN C.		\$3,092.42
08	1180	009	04-00822	2004	STAMPS ALLEN & JOSIE		\$28,117.81
09	1278	008A	04-00888	2004	WESTPHAL HENRY W		\$941.56
10	1355	001	04-00907	2004	PRESIDIO TERRACE ASSOCIATION		\$994.77
11	1529	012	04-00967	2004	MCAVINEY CAROL		\$941.56
11	1563	001B	04-00984	2004	BUCHWALD WM P		\$941.56
12	1626	015	04-01023	2004	J W WRIGHT & SONS INV CO		\$941.56
12	1586	005	04-00992	2004	KITTRELL GRANVILLE & JESSIE		\$941.56
12	1597	032A	04-01004	2004	J W WRIGHT & SONS INV CO		\$941.56
13	1772	005	04-01089	2004	DOMINGUEZ AUGUST J	DOMINGUEZ AUGUST J	\$24,149.87
14	1925	010H	04-01153	2004	HENRY DOELGER BUILDER INC		\$941.56
19	2644	003	04-01313	2004	FANUCCI HARRY H		\$941.56
24	3640	009A	04-01662	2004	MARIANO MAGELLAN B & YOSHIKO		\$13,974.11
27	4232	009	04-02894	2004	SOUTHERN ENERGY POTRERO LLC	SOUTHERN ENERGY POTRERO LLC	\$86,151.87
27	4240	001	04-02896	2004	SOUTHERN ENERGY POTRERO LLC	SOUTHERN ENERGY POTRERO LLC	\$19,872.83
42	7071	007	04-02761	2004	CHUKU CHINEDU L & CATHERINE N		\$10,388.95
01	0093	017	05-00094	2005	LOTCHK CORPORATION		\$184,810.06
01	0026T	037B	05-00004	2005	GENE KUNITOMI & JAN DISTEL KUN		\$2,390.10
01	0026T	109A	05-00011	2005	ALAN S. VANHARTESVELDT & CATHY		\$2,333.63
01	0026T	267B	05-00020	2005	LENTZ MARCUS C.		\$2,168.94
01	0026T	702A	05-00035	2005	SHERRY G BRAUN		\$1,923.48
01	0118	025A	05-00109	2005	SHEEHAN MARY A		\$1,113.41
02	0179	031A	05-00135	2005	GENTOLO JOHN B		\$1,055.50
03	0322A	169	05-00341	2005	MULLINER RAYMOND L		\$23,053.98

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03	0322A	176	05-00342	2005	KIM AARON & TSAI JIARU		\$23,429.86
03	0253T	154N	05-00203	2005	PETERCSAK, JEFFREY S		\$1,777.15
03	0253T	329N	05-00215	2005	HUNKAPILLER MARSHALL F&SANDY&		\$1,897.55
03	0256T	019P	05-00223	2005	SF SUITES CITY SHARE ASSOC		\$1,765.07
05	0594	004K	05-00468	2005	HOFFMAN RAY E JR		\$948.89
05	0776	014A	05-00614	2005	SHEEHAN MARY A		\$1,159.56
06	0849	037	05-00734	2005	MURPHY EDWARD J	MURPHY EDWARD J	\$3,064.35
06	0792T	024O	05-00619	2005	TODD MITCHELL A.		\$1,473.25
06	0792T	041E	05-00622	2005	MAYNARD III FRANK WILLIAM		\$1,966.63
06	0792T	048A	05-00624	2005	SCHAUPP VANNESSA S.		\$1,822.27
06	0792T	125O	05-00637	2005	SAMHORI HOSAM I.		\$2,161.63
06	0792T	182O	05-00653	2005	HUTCHENS JAMES JUSTIN		\$1,945.37
06	0792T	188E	05-00654	2005	RUELAS RON		\$2,060.88
06	0792T	192A	05-00655	2005	HEINEMEIER JAMES T.		\$2,829.46
06	0792T	193A	05-00656	2005	MARDEROSIAN MARTIN C		\$1,820.97
06	0792T	338A	05-00661	2005	MANZO JR. ERNESTO		\$2,674.60
06	0792T	403A	05-00668	2005	STERLING SUSAN		\$2,999.69
06	0792T	470A	05-00671	2005	JEN LYNDON YANGTE		\$2,322.82
06	0792T	545A	05-00675	2005	BRYANT ANTOINE		\$2,333.07
06	0792T	558A	05-00677	2005	SULLIVAN MICHAEL J.		\$2,602.15
06	0792T	587A	05-00679	2005	DURCHFORT MARC A.		\$2,501.50
06	0792T	594A	05-00680	2005	MALIGAYA JR. ERNESTO A.		\$2,715.89
06	0792T	663A	05-00685	2005	PATTILLO ROBERT		\$2,349.64
09	1212	011F	05-00964	2005	JANSSEN E A		\$927.06
11	1530	017C	05-01120	2005	SHEEHAN MARY A		\$1,112.34
11	1559	042	05-01130	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
11	1459	034	05-01090	2005	CUMMINGS MARTHA N		\$927.06
11	1529	011A	05-01118	2005	GILLIGAN THOMAS F & CATHE A		\$927.06

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12	1614	005	05-01161	2005	MCHALE ANN		\$1,144.04
12	1618	002	05-01167	2005	SHEEHAN MARY A		\$1,189.59
12	1630	013B	05-01172	2005	BUCKLEY E J	BUCKLEY E J	\$973.72
12	1687	038A	05-01205	2005	PARKE JENNIE		\$927.06
13	1742	015D	05-01238	2005	SALA & SALA	SALA & SALA	\$924.86
13	1771	052	05-01256	2005	GIRAUD MAGGIORINO & ELSIE		\$927.06
13	1778	029A	05-01261	2005	LEACH FRANCIS W		\$2,606.95
14	1830	024A	05-01303	2005	NORTHERN COS TITLE INS CO		\$927.06
14	1830	033M	05-01304	2005	NATTRESS H R & MARIA A		\$927.06
14	1851	007A	05-01313	2005	WILLIAMS DUDLEY R		\$1,060.35
16	2112	001F	05-01417	2005	GENTOLO JOHN B		\$927.06
17	2330	001D	05-01470	2005	URBAN JOHN F		\$927.06
17	2333A	032	05-01471	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
19	2636	020	05-01573	2005	SUTRO FOREST DEV CO		\$930.14
21	2979A	012A	05-01702	2005	MCHALE ANN		\$1,074.06
22	3115	040A	05-01779	2005	GENTOLO JOHN G		\$927.06
22	3143	019A	05-01789	2005	BUCKLEY E J	BUCKLEY E J	\$930.67
22	3157	016A	05-01809	2005	GULART DANIEL M & ROBIN E GULA		\$927.06
22	3157	049	05-01810	2005	HORTON OLIVER & BERTHA		\$947.64
23	3569	022	05-01945	2005	MISSION HOUSING DEVELOP CORP		\$2,606,904.00
23	3528	006	05-01888	2005	BURGERMEISTER BREWING CORP	BURGERMEISTER BREWING CORP	\$930.67
24	3641	066	05-02052	2005	KAPOGIANNIS ALECK & IRENE		\$1,104.63
29	4868	015	05-02525	2005	SAHLEIN RUTH		\$1,018.83
29	4868	016	05-02526	2005	SAHLEIN RUTH		\$1,018.83
30	4891	007	05-02529	2005	KRUEGEL INGE		\$1,016.39
30	4891	008	05-02530	2005	KRUEGEL INGE		\$1,016.39
30	4891	021	05-02531	2005	KRUEGEL INGE		\$1,016.39
30	4891	022	05-02532	2005	KRUEGEL INGE		\$1,016.39

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30	4901	009	05-02535	2005	COWGILL ALFRED		\$1,015.86
30	4901	010	05-02536	2005	COWGILL ALFRED		\$1,015.86
30	4901	011	05-02537	2005	COWGILL ALFRED		\$1,015.86
30	4901	012	05-02538	2005	COWGILL ALFRED		\$1,015.86
30	4901	013	05-02539	2005	COWGILL ALFRED		\$1,015.86
30	4901	014	05-02540	2005	COWGILL ALFRED		\$1,015.86
30	4901	015	05-02541	2005	COWGILL ALFRED		\$1,015.86
30	4901	016	05-02542	2005	COWGILL ALFRED		\$1,015.86
30	4901	017	05-02543	2005	COWGILL ALFRED		\$1,082.03
30	4901	018	05-02544	2005	COWGILL ALFRED		\$1,015.86
30	4901	019	05-02545	2005	COWGILL ALFRED		\$1,015.86
30	4901	020	05-02546	2005	COWGILL ALFRED		\$1,015.86
30	4924	007	05-02551	2005	COWGILL ALFRED		\$1,015.86
30	4924	008	05-02552	2005	COWGILL ALFRED		\$1,015.86
30	4924	010	05-02553	2005	COWGILL ALFRED		\$2,066.52
30	4924	012	05-02554	2005	COWGILL ALFRED		\$1,365.68
30	4925	002	05-02555	2005	MOGAN RICHARD F	MOGAN RICHARD F	\$1,018.83
30	4928	002	05-02556	2005	BRANDT JOHANNA	BRANDT JOHANNA	\$1,027.03
30	4928	023	05-02557	2005	BRANDT JOHANNA	BRANDT JOHANNA	\$1,027.03
30	5027	001	05-02604	2005	PORTER DAVID		\$1,073.19
30	5027	002	05-02605	2005	PORTER DAVID		\$980.61
30	5027	003	05-02606	2005	PORTER DAVID		\$1,073.19
30	5027	004	05-02607	2005	PORTER DAVID		\$1,073.19
30	5027	005	05-02608	2005	PORTER DAVID		\$980.61
30	5027	007	05-02609	2005	PORTER DAVID		\$1,073.19
30	5027	008	05-02610	2005	PORTER DAVID		\$1,040.03
30	5027	009	05-02611	2005	PORTER DAVID		\$1,073.19
30	5027	010	05-02612	2005	PORTER DAVID		\$1,073.19

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30	5027	011	05-02613	2005	PORTER DAVID		\$1,073.19
30	5027	012	05-02614	2005	PORTER DAVID		\$1,073.19
30	5027	013	05-02615	2005	PORTER DAVID		\$1,073.19
30	5046	006	05-02616	2005	KRUEGEL INGE		\$1,016.39
30	5046	007	05-02617	2005	KRUEGEL INGE		\$1,058.13
30	5062	010A	05-02620	2005	ROBISON, MARIANNE		\$973.72
31	5323	014A	05-02682	2005	CARJO PROPERTIES INC		\$22,136
31	5305	028	05-02657	2005	PEREZ EFRAIN & MAGDALENA & PER		\$54,984.98
31	5311	034	05-02665	2005	BIANCHI RINALDO		\$912.88
32	5336	013	05-02707	2005	FISCAL DYNAMICS INC TRUSTEE OF		\$129,842.15
32	5335B	001A	05-02705	2005	FERNANDO NELSON & SONS		\$927.06
33	5517	021E	05-02786	2005	SCHMIDT WALTER & EDITH		\$927.06
34	5697	036	05-02882	2005	COVINGTON ROBERT B & GERMAINE		\$930.67
35	5959	027	05-02992	2005	GAGNON CORINE JOY		\$30,511.98
35	5982	007D	05-03006	2005	TONNA JOSEPH	TONNA JOSEPH	\$796.15
35	5942	027A	05-02984	2005	JACOBY HENRY A & HELEN H		\$927.06
37	6204	003F	05-03098	2005	WILSON DAVID P		\$927.06
38	6462	021A	05-03205	2005	TEODORO FERNANDO B & ROSA P		\$959.80
38	6473	002H	05-03216	2005	MCHALE ANN		\$1,409.01
38	6493	008A	05-03238	2005	LONG NORMAN & GLADYS M		\$879.62
39	6592	005	05-03296	2005	TBD		\$12,453.11
39	6589	009	05-03294	2005	KRONQUIST ALFRED & LILLY		\$927.06
41	6970	024A	05-03452	2005	COLOMA CHARLES & JUANITA SANDI		\$900.42
44	7260A	001	05-03718	2005	PAC COAST CONST CO		\$2,068.23
44	7260A	002	05-03719	2005	PAC COAST CONST CO		\$1,585.56
01	0026T	006A	06-00005	2006	DAVID W ALSUP & VIRGINIA C ALS		\$2,130.50
01	0026T	017A	06-00008	2006	TIMESHARE SOLUTIONS LLC		\$1,873.44
01	0026T	022B	06-00009	2006	DOUGLAS F. ALLEN & PAIGE L. AL		\$1,637.23

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01	0026T	119B	06-00023	2006	LEVY RODIN BUKKA & DENISE		\$2,388.17
01	0026T	218A	06-00040	2006	WILLIAM M MERRITT & TIFFANY L		\$2,079.03
01	0026T	262A	06-00048	2006	RICHARD DAGENAIS		\$2,210.03
01	0026T	272B	06-00049	2006	NOONAN SHELBY		\$1,672.11
01	0026T	281A	06-00050	2006	VAUGHN MARK		\$2,438.68
01	0026T	281B	06-00051	2006	RODRIGUEZ WENDY A		\$2,374.81
01	0026T	328A	06-00065	2006	FELIPE A MIRANDA & ELIZABETH M		\$2,004.24
01	0026T	354A	06-00070	2006	PHILIP E DRYSDALE & ANN V HUNT		\$1,555.01
01	0026T	442A	06-00077	2006	CRECCA JOSEPH F		\$1,571.23
01	0026T	666A	06-00089	2006	HARRY E. SELLS & CAROLYN A. SE		\$2,368.80
01	0026T	741A	06-00093	2006	WILLIAM CONKLIN & JENNIFER HEI		\$2,315.04
01	0026T	866A	06-00100	2006	CLEMINS KYLE A		\$2,327.04
01	0026T	934A	06-00104	2006	SAM F CARDINALE & JULIE CARDIN		\$2,118.56
03	0253T	010S	06-00218	2006	CHADLY SAID		\$1,643.16
03	0253T	055H	06-00231	2006	POULSEN KENNETH L&GAIL C		\$2,024.55
03	0253T	086N	06-00240	2006	CARAWAY JOHN M		\$1,651.97
03	0253T	111S	06-00245	2006	VACATION SOLUTIONS LLC		\$1,549.49
03	0253T	112C	06-00246	2006	WICKS TRUST THE		\$1,836.71
03	0253T	113S	06-00247	2006	RANDES TARYN		\$1,336.38
03	0253T	335N	06-00259	2006	YUNELI RESHID&STEPHANIE		\$1,639.97
03	0253T	362N	06-00261	2006	TIMESHARE SOLUTIONS LLC		\$1,513.08
03	0256T	281P	06-00275	2006	SAN FRANCISCO SUITES TIMESHARE		\$1,682.41
03	0256T	282P	06-00276	2006	SAN FRANCISCO SUITES TIMESHARE		\$1,645.76
03	0256T	137P	06-00270	2006	TERRY R WOODS DDS INC	TERRY R WOODS DDS INC	\$1,633.76
03	0306T	546A	06-00319	2006	JUNKER DOUGLAS L		\$1,555.01
03	0306T	632A	06-00322	2006	REMY MICHAEL H		\$1,555.01
03	0306T	876A	06-00331	2006	BORDERS LOWELL J		\$1,424.41
04	0552	033	06-00426	2006	RUBIN EDWARD W		\$99,448.65

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06	0792T	019O	06-00581	2006	LAVIN MELISSA A.		\$1,809.08
06	0792T	031O	06-00583	2006	SMITH JOYCE E		\$1,821.08
06	0792T	033A	06-00584	2006	ROBERTS DOUGLAS L.		\$1,918.06
06	0792T	033O	06-00585	2006	ROSE LAWRENCE R.		\$1,821.08
06	0792T	043E	06-00586	2006	MUSTAPHA MONISHA		\$1,860.34
06	0792T	044E	06-00587	2006	MCDONALD JOSEPH		\$1,603.64
06	0792T	073O	06-00591	2006	AVVARI MURTHY		\$1,860.34
06	0792T	152E	06-00598	2006	HOGEBOOM JAMES R		\$1,899.61
06	0792T	248A	06-00611	2006	BERLINER GRENVILLE L.		\$2,240.43
06	0792T	285A	06-00612	2006	CHEN JERRY C.		\$2,428.10
06	0792T	312A	06-00613	2006	TESTON DANILO O.		\$2,428.10
06	0792T	318A	06-00614	2006	EMERSON CONNIE		\$2,428.10
06	0792T	384A	06-00615	2006	NIKOLAEVA NATASHA		\$2,467.43
06	0792T	409A	06-00617	2006	GIBSON BONITA O.		\$2,467.43
06	0792T	632A	06-00624	2006	SCOTT GAIL		\$2,271.30
09	1186	009M	06-00807	2006	TOBIN DONALD	TOBIN DONALD	\$843.99
10	1363	031	06-00909	2006	RAGIN ARCHIBALD & ANNA M		\$35,236.87
10	1336	037	06-00903	2006	BOSTON INV CO		\$912.66
11	1536	024	06-00965	2006	PLACIDO LAWRENCE P	PLACIDO LAWRENCE P	\$20,729.05
14	1823	021B	06-01107	2006	HACKETT J M		\$912.66
18	2435	004	06-01282	2006	DAVIES ALEXANDRA		\$152,709.82
20	2882	014	06-01419	2006	BRADFORD ETHEL H LIVING TRUST	BRADFORD ETHEL H LIVING TRU	\$51,260.14
25	3703	029	06-01784	2006	GP/TODCO-A		\$5,390,590.00
25	3735	065	06-01833	2006	246 SECOND STREET OWNERS ASSN		\$3,343.81
30	4969	040	06-02314	2006	NOBLES AYANNA		\$27,297.39
32	5361	009	06-02466	2006	MICKLES TERRI		\$13,248.97
33	5532	007	06-02532	2006	BRITTON JOHN F & LINDA M		\$120,605.68
39	6502	011I	06-02965	2006	GROTH A S		\$912.66

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43	7115	004A	06-03313	2006	KELLEY JAMES T		\$912.66
43	7150	036A	06-03352	2006	WINCHELL EILEEN M		\$766.71
44	7231	019A	06-03369	2006	STONECREST CORP		\$912.66
01	0026T	005B	07-00006	2007	STEVEN A VIRTUE & JANET VIRTUE		\$1,771.04
01	0026T	044B	07-00013	2007	O'DONNELL JOSEPH B		\$2,003.96
01	0026T	058B	07-00014	2007	NEILSEN JENS HEDEGAARD		\$1,639.14
01	0026T	080B	07-00016	2007	BARNES LAVONNE		\$1,810.82
01	0026T	087B	07-00017	2007	DENZLER DAVID R. & CHERYL VAN		\$1,730.71
01	0026T	150B	07-00024	2007	NANTON DEBORAH		\$1,438.27
01	0026T	159B	07-00026	2007	CLARK E LARRY & EDMUNDO SANTA		\$1,724.71
01	0026T	205B	07-00029	2007	HOLLOMAN JEFFREY M		\$2,068.18
01	0026T	215B	07-00031	2007	STRICKLAND CARL & JON TINELE		\$2,068.18
01	0026T	351A	07-00037	2007	JAMES J KETTMANN & ONA B SCHIS		\$1,600.56
01	0026T	405A	07-00040	2007	SADAT MAZAN		\$1,604.39
01	0026T	544A	07-00045	2007	PETER E MURRAY & MARGARET M MU		\$1,699.62
01	0026T	572A	07-00046	2007	LAWRENCE HASHA & YELENA HASHA		\$1,716.62
01	0026T	914A	07-00054	2007	STEWART C PURYEAR JR & JOSEPHI		\$1,749.83
03	0253T	029H	07-00202	2007	LIGHT SIMONE L TRUST THE	LIGHT SIMONE L TRUST THE	\$1,898.11
03	0253T	047G	07-00204	2007	CHADLY SAID		\$1,212.26
03	0253T	061C	07-00207	2007	BUCHANAN HOLLY & BILL		\$1,478.89
03	0253T	069G	07-00209	2007	FISHER JEFFREY E		\$1,187.74
03	0253T	128N	07-00219	2007	SCHWARTZ HAYWARD M & VELMA R		\$1,468.89
03	0253T	235N	07-00229	2007	TIMESHARE HOLDING LLC		\$1,538.42
03	0253T	347N	07-00231	2007	SORIANO-CLARK KENNETH		\$1,570.25
03	0256T	293P	07-00253	2007	SAN FRANCISCO SUITES CITY SHAR		\$1,594.00
03	0256T	013P	07-00239	2007	NILSEN TOR & PAULA		\$783.23
03	0306T	238B	07-00298	2007	HITT DALE & ESGUERRA ELLEN G		\$1,511.05
05	0674	023	07-00521	2007	NARAYANAN ANURADHA C		\$16,257.54

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06	0792T	158E	07-00624	2007	GARDNER CURTISS D.		\$1,683.35
06	0792T	158O	07-00625	2007	ARMSTRONG DAN W.		\$1,683.35
06	0792T	159A	07-00626	2007	WILLIAMS SR. KERNELL D.		\$2,009.58
10	1366	007	07-00985	2007	DELUCA FAMILY TRUST	DELUCA FAMILY TRUST	\$28,502.79
14	1898	015	07-01282	2007	CARUSO RANDOLPH DAVID		\$44,628.20
17	2347	003A	07-01434	2007	YONGSON ERICKSON TRUST 2008	YONGSON ERICKSON TRUST 2008	\$10,178.66
17	2410	004	07-01469	2007	DORIO JUSTIN		\$5,105.05
22	3209	014	07-01806	2007	THORNE LOVETTE V		\$7,179.90
25	3749	163	07-02215	2007	ZAHIR ABDUL		\$16,503.43
27	4148	026	07-02568	2007	BACHMAN JAMES G TR WALLACH GEO	BACHMAN JAMES G TR WALLACH	\$925.53
29	4733	008B	07-02800	2007	DUNCAN ROBERT		\$23,077.19
29	4756	024	07-02801	2007	AMADOR CONRADO A		\$82,829.93
29	4586	001	07-02648	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	002	07-02649	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	003	07-02650	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	004	07-02651	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	005	07-02652	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	006	07-02653	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	007	07-02654	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	008	07-02655	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	009	07-02656	2007	ROSAS FLORENTINO & MILDRED		\$1,760.27
29	4586	010	07-02657	2007	ROSAS FLORENTINO & MILDRED		\$1,381.44
29	4586	011	07-02658	2007	ROSAS FLORENTINO & MILDRED		\$1,149.31
29	4586	012	07-02659	2007	ROSAS FLORENTINO & MILDRED		\$1,591.00
29	4586	013	07-02660	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4586	014	07-02661	2007	ROSAS FLORENTINO & MILDRED		\$1,949.78
29	4598	002	07-02726	2007	HARNEY PAULINE E		\$1,075.07
29	4763	040	07-02823	2007	ZIPKIN, EDITH		\$946.07

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30	4967	033	07-02923	2007	LOPEZ CARLOS B		\$36,500.10
30	4902	007	07-02882	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	009	07-02883	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	011	07-02884	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4902	019	07-02885	2007	BRANDT JOHANNA	BRANDT JOHANNA	\$1,021.87
30	4922	001	07-02893	2007	LAIL ROBIN D TRUST	LAIL ROBIN D TRUST	\$977.98
32	5355	027	07-03101	2007	WANIGATUNGA DARUKA	WANIGATUNGA TR	\$9,044.88
36	6080	013	07-03473	2007	PAZ JOSE		\$16,405.10
37	6281	019	07-03605	2007	REBECCA A VISPERAS REVOC TRUST		\$7,605.93
40	6762	031	07-03884	2007	SMITH PATRICIA A TRUSTEE		\$17,403.41
41	6953	058	07-03947	2007	MACMILLAN ALICE D 1991 LIV TR	MACMILLAN ALICE D 1991 LIV	\$38,008.04
42	7069	042	07-04104	2007	EDMONDS BETTYE G LIVING TRUST	EDMONDS BETTYE G LIVING TRU	\$20,024.26
01	0026T	133A	08-00012	2008	RUTH L. THOMPSON		\$1,796.75
01	0026T	140A	08-00013	2008	JAMES COXWELL AND SANDRA COXWE		\$1,683.54
01	0026T	282B	08-00024	2008	MORRIS JERRY R		\$1,321.46
01	0026T	385A	08-00032	2008	ROSALIE M. UHT		\$1,579.61
01	0026T	540A	08-00037	2008	ROBERT THOMAS PALKO REVOC TR 2		\$1,834.67
01	0026T	784A	08-00043	2008	ELAINE ANDERSON SCHWENKER AND		\$1,447.92
01	0026T	937A	08-00047	2008	JESUS MARQUEZ & GERRYLEA A MAR		\$1,647.89
01	0026T	972A	08-00051	2008	JOHN B. STRANDBERG & LUCINDA C		\$673.76
01	0026T	124B	08-00011	2008	SIOBAL BRUCE & MARIA		\$1,350.24
03	0253T	007N	08-00211	2008	FORSHEY WILLIAM		\$1,177.53
03	0253T	010G	08-00212	2008	VONMERWALD DEBORAH		\$1,314.48
03	0253T	011C	08-00213	2008	PHILLIPS WILLIAM D		\$1,321.26
03	0253T	015S	08-00215	2008	FORSHEY WILLIAM		\$1,356.73
03	0253T	016N	08-00216	2008	GIRAULT DAVID E & TRACY L		\$1,380.59
03	0253T	028S	08-00220	2008	COOKE 1992 TRUST THE	COOKE 1992 TRUST THE	\$1,372.54
03	0253T	040C	08-00221	2008	BRAUN WILLIAM J		\$1,480.39

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03	0253T	044G	08-00223	2008	CHIATELLO JOHN J & L F FMLY TR	CHIATELLO JOHN J & L F FMLY	\$1,314.48
03	0253T	054C	08-00224	2008	BERNARD & SUSAN LENHEIM 2000 T	BERNARD & SUSAN LENHEIM 200	\$1,480.39
03	0253T	077S	08-00235	2008	PRIMUS ROBERT J		\$1,372.54
03	0253T	105G	08-00241	2008	JEN LYNDON YANGTE		\$1,253.82
03	0253T	122S	08-00245	2008	REAL ESTATE INVESTOR SLNTS LLC	REAL ESTATE INVESTOR SLNTS	\$1,409.10
03	0253T	127S	08-00246	2008	PHILLIPS WILLIAM D		\$1,050.43
03	0253T	132C	08-00248	2008	MCINTYRE JOHN R & MELISSA A		\$1,516.95
03	0253T	137C	08-00249	2008	FEIND CARL R JR & LA MATTINA C		\$1,480.39
03	0253T	150S	08-00252	2008	FORSHEY WILLIAM	FORSHEY WILLIAM	\$1,372.54
03	0253T	152C	08-00254	2008	PHILLIPS WILLIAM D		\$1,075.43
03	0253T	182C	08-00259	2008	SUNG ANTHONY P & KIM-SUNG JULI		\$1,480.39
03	0253T	183C	08-00261	2008	PRAIRIE DOG CACHE LLC		\$1,388.89
03	0253T	195N	08-00262	2008	OSSANNA MICHAEL & JOANN		\$1,430.37
03	0253T	224N	08-00264	2008	EISENGREIN HENRY & IRENE		\$1,430.37
03	0253T	225N	08-00265	2008	FRANK JOSH		\$1,425.03
03	0253T	239N	08-00269	2008	RAVNIK FAMILY 2002 REVOC TRUST		\$1,430.37
03	0253T	253N	08-00271	2008	SIGNORELLI JEANNE M		\$1,349.39
03	0253T	266N	08-00273	2008	SIGNORELLI JEANNE M		\$1,349.39
03	0253T	305N	08-00276	2008	PHILLIPS WILLIAM D		\$1,003.01
03	0253T	318N	08-00279	2008	GIBSON FAMILY TRUST		\$1,382.10
03	0253T	325N	08-00280	2008	LIVNI GIL & KATHLEEN D		\$1,390.10
03	0253T	326N	08-00281	2008	HOCHFELSEN STEVEN I		\$1,430.37
03	0253T	352N	08-00283	2008	FOWNES ALLEN C & LYNN A		\$1,430.37
03	0253T	410N	08-00285	2008	HOBEN MICHAEL		\$1,417.90
03	0253T	416N	08-00286	2008	ROBERT G & JOANNE H LOGAN TRUS		\$1,435.88
03	0256T	088P	08-00297	2008	ROUDEBUSH BRUCE & BETTY		\$1,395.82
03	0256T	234P	08-00306	2008	DAVIS WILLIAM S & THERESA M		\$1,371.75
03	0256T	441M	08-00318	2008	HERNANDEZ ANTHONY R & DALE M		\$1,567.99

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04	0558	006	08-00501	2008	DMM PROPERTIES LLC		\$7,748.21
05	0663	045	08-00623	2008	KIM JUNG HOON & EUN HYE A		\$20,712.95
05	0675	019	08-00631	2008	RICHMOND ROZANN LISA		\$46,437.89
06	0792T	038E	08-00729	2008	WAGNER L. MAYLENE		\$1,055.88
06	0792T	148A	08-00748	2008	LANGAN KATHERINE E.		\$1,765.56
06	0792T	217E	08-00758	2008	MILLER MARK R.		\$1,425.25
06	0792T	235A	08-00761	2008	MUNSON T. EUGENE		\$1,784.39
06	0792T	408A	08-00769	2008	CROOKSTON DAN M.		\$1,840.32
07	0958	029	08-00869	2008	BROWN FAMILY TRUST	BROWN FAMILY TRUST	\$21,435.36
12	1588	013A	08-01292	2008	MENDO CORPORATION		\$954.37
15	2066	024B	08-01468	2008	ZHUO YING		\$95,093.06
16	2199	003E	08-01617	2008	KIRSANOVA ELEENA		\$101,335.87
19	2658	035	08-01770	2008	S F WISNOM		\$925.86
19	2804	021	08-01843	2008	F R DRINKHOUSE		\$937.54
20	2853	058	08-01864	2008	CASITOS DEV CO		\$937.54
21	3011	013	08-01945	2008	CHUANG YU-CHUAN & CHIA-JUNG		\$80,228.59
22	3278	012I	08-02073	2008	MEND CORPORATION		\$937.54
24	3619	058	08-02287	2008	BURNS RAY T		\$937.54
25	3748	343	08-02459	2008	COBBE PAUL A		\$13,407.96
26	3985	019A	08-02727	2008	SMITH ROSE & EMIL J		\$809.09
26	3965	011	08-02709	2008	EVENTS MANAGEMENT	EVENTS MANAGEMENT	\$122,192.59
30	4941	042	08-03097	2008	KENNARD ROBERT JR	KENNARD ROBERT JR	\$11,551.64
30	4964	024	08-03107	2008	RLM DEVELOPMENT LLC		\$1,020.36
31	5306	028	08-03218	2008	PRIMUS ROBERT J		\$17,649.48
32	5341	005	08-03293	2008	LP TRUST	LP TRUST	\$99,414.39
32	5360	005	08-03321	2008	BROWN MICHAEL		\$13,796.48
32	5341	010	08-03294	2008	HORNE PEGGIE		\$20,158.67
32	5395	064	08-03352	2008	OBANNON MARION A & GEORGIA V D		\$22,455.25

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VOL	BLOCK	LOT	DEFAULT#	DEFAULT YEAR	OWNER	OWNER2	April Auction Minimum Bid
32	5399	001E	08-03353	2008	THORINSON FRED H		\$937.54
32	5353B	002D	08-03306	2008	SUN VALLEY BLDG CO		\$937.54
33	5588A	013	08-03464	2008	RESCINO NICHOLAS P	NICHOLAS PAUL RESCINO 2012	\$96,778.65
33	5610	027A	08-03465	2008	MARUCCO PETE & MARGARET		\$937.54
34	5742	028A	08-03562	2008	HALL JOHN F		\$937.54
42	7052	042	08-04464	2008	PETERSON VICTOR E & ANNA		\$932.64
42	7029	006F	08-04436	2008	NORIO RESTANI		\$937.54
42	7069	048	08-04506	2008	TYLER AARON & MARY E		\$937.54
42	7056	014A	08-04476	2008	HAYDEN R T		\$937.54
42	7081A	012A	08-04520	2008	DAHLSTROM GUST & BETTY		\$937.54
43	7100	025A	08-04552	2008	SCHNEE GUSTAVE		\$937.54
43	7114	027A	08-04589	2008	NELSON A & ANNA C		\$937.54

EXHIBIT 6

F360543

a. Delinquent assessments from the period
MAY 1, 1992 to PRESENT in the amount of \$ 8640.00

b. Costs incurred in collecting the assessment
in the following amounts:

(1) Attorneys fees: \$ _____

(2) Other costs: \$ _____

c. Late charges in the amount of \$ 149.76

d. Total charges \$ _____

Roderick G. Snow, President
Presidio Terrace Association
28 Presidio Terrace
San Francisco, CA 94118

the total charges at an annual
meeting on 2/1/93

Address of the trustee authorized to
enforce the lien are Roderick G. Snow - President

Presidio Terrace Association
28 PRESIDIO TERRACE
SAN FRANCISCO CA 94118-1411
[Signature]
President of the Presidio
Terrace Association

Dated: 20 MAY, 1993

NOTARIAL ACKNOWLEDGMENT

EXHIBIT 7

San Francisco Co Recorder's Office
Gregory Joseph Diaz, County Recorder
DOC - 95-F638114-00
Check Number 1529
READ BY
Friday, AUG 25, 1995 15:26:42
REC \$49.00/PAG \$45.00/MIC \$1.00
STP \$44.00/!
Til Pd \$139.00 Nbr-0000410664
REEL G433 IMAGE 0388 var/10/45

**RECORDING REQUESTED BY, AND
WHEN RECORDED, MAIL TO:**

LAW OFFICES OF WILLIAM M. SCHERER
Attn.: William M. Scherer, Esq.
214 Grant Avenue, Suite 400
San Francisco, California 94108

(Space Above For Recorder's Use)

**FIRST RESTATED DECLARATION
OF COVENANTS, CONDITIONS AND RESTRICTIONS
FOR
PRESIDIO TERRACE**

F83S114

**FIRST RESTATED DECLARATION
OF COVENANTS, CONDITIONS AND RESTRICTIONS
FOR
PRESIDIO TERRACE**

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**FIRST RESTATED DECLARATION
OF COVENANTS, CONDITIONS AND RESTRICTIONS
FOR
PRESIDIO TERRACE**

The Indenture, executed by Antoine Borel and Gracie Borel ("Declarants") and Recorded on June 29, 1905 (Recorder Serial No. E 34581), in the Official Records of the City and County of San Francisco, California, together with subsequent deeds of uniform tenor containing the same conditions and restrictions conveyed by Declarants to the original purchasers of the forty (40) lots in Presidio Terrace ("Original Declaration"), which affect all of the Properties described and commonly known as Presidio Terrace, is hereby amended and restated in its entirety to read as follows:

R E C I T A L S

- A. Declarants were the original owners of that certain real property located in City and County of San Francisco, State of California, which is more particularly described as follows:

Commencing at a point on the Westerly line of First (1st) Avenue (now Arguello Boulevard) distant thereon two hundred and eighty eight feet and six inches (288 ft 6 in) Northerly from the intersection of the Northerly line of Lake Street with the Westerly line of First (1st) Avenue and running thence Northerly and along said Westerly line of First (1st) Avenue three hundred and forty four feet and nine inches (344 ft 9 in); thence at a right angle Westerly one hundred and twenty (120) feet; thence at a right angle Northerly and parallel with First (1st) Avenue two hundred and forty nine and thirty eight one-hundredths (249-38/100) feet more or less, to the Southerly line of the Presidio Reservation; thence along the Southerly line of the Presidio Reservation South seventy five degrees forty minutes West (75° 40' W) five hundred and fifty three feet and eight and three-eighths inches (553 ft 8-3/8 in.) to the Northwesterly corner of the Tibbits Tract; thence due South six hundred and fifty seven feet and three and three-eighths inches (657 ft. 3-3/8 in.) to the Southwesterly corner of the Tibbits Tract; thence due East five hundred and eighty three feet and six inches (583 ft. 6 in.) to a point one hundred and twenty (120) feet Westerly from the Westerly line of First (1st) Avenue and at a right angle thereto; thence Northerly and parallel with First (1st) Avenue two hundred and one foot and two and seven-eighths inches (201 ft. 2-7/8 in.) to a point two hundred and eighty eight feet and six inches (288 ft. 6 in.) Northerly from the Northerly line of Lake Street and at a right angle thereto; and thence at a right angle Easterly one hundred and twenty (120) feet to the point of commencement, which said Tract has been called, and will hereinafter be referred to and designated by the name of "PRESIDIO TERRACE".

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- B. Declarants conveyed the Properties, subject to certain easements, protective covenants, conditions, restrictions, reservations, liens and charges as set forth in the Original Declaration referred to above, all of which are for the purpose of enhancing and protecting the value, desirability and attractiveness of Properties and all of which shall run with the Properties, are equitable servitudes, and are binding on all parties having or acquiring any right, title or interest in the Properties, or any part thereof, their heirs, successors and assigns, and inure to the benefit of each Owner thereof.
- C. It was the further intention of the Declarants to sell and convey residential Lots improved by Residences to Owners, subject to the protective covenants, conditions, restrictions, limitations, reservations, grants of easements, rights, rights-of-way, liens, charges and equitable servitudes between Declarant and such Owners which are set forth in the Original Declaration and which are intended to be in furtherance of a general plan for the subdivision, development, sale and use of the Properties pursuant to a plan which is now defined as a "planned development" under Section 1351(k) of the California Civil Code. Finally, it was the intention of Declarant that the "Common Areas" and "Common Facilities" be owned and maintained by the Association, but reserved exclusively for the use and enjoyment of the Members, their tenants, lessees, guests and invitees, all subject to the terms and conditions of the Original Declaration.
- D. On June 19, 1995, the Owners of Lots representing seventy-five percent (75%) of the Voting Power of the Members of the Association voted by written ballot to amend and restate the Original Declaration, all in accordance with the procedures for amendment set forth in the Original Declaration. It was the intention of the Owners to replace the Original Declaration, in its entirety, and Record this Declaration. The Owners' action to amend and restate the Original Declaration as set forth herein and the fact that the requisite percentage of affirmative votes required in the Original Declaration was achieved, is attested by the execution of this Declaration by duly authorized officers of the Association, as required by Section 1355(a) of the California Civil Code. As so amended and restated, the easements, covenants, restrictions and conditions set forth herein shall run with the Properties, be equitable servitudes, and be binding upon all parties having or acquiring any right, title, or interest in the Properties or any portion thereof, and shall inure to the benefit of each Owner thereof.

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ARTICLE I
Definitions

Section 1. "Articles" means the Articles of Incorporation of the Association, which are filed in the Office of the California Secretary of State, as such Articles may be amended and/or restated from time to time.

Section 2. "Assessment" means any Regular, Special or Special Individual Assessment made or assessed by the Association against an Owner and his or her Lot in accordance with the provisions of Article IV of this Declaration.

Section 3. "Association" means Presidio Terrace Association, a California nonprofit corporation (formed pursuant to the Nonprofit Mutual Benefit Corporation Law of the State of California), its successors and assigns. The Association is an "association" as defined in Section 1351(a) of the California Civil Code.

Section 4. "Association Rules" means the rules, regulations and policies adopted by the Board of Directors pursuant to Article III, Section 7 of this Declaration, as the same may be in effect from time to time.

Section 5. "Board of Directors" or "Board" means the Board of Directors of the Association.

Section 6. "Bylaws" means the Bylaws of the Association, as such Bylaws may be amended from time to time.

Section 7. "Common Area" means all real property owned in fee by the Association for the common use and enjoyment of the Owners but does not include real property over which the Association has only an easement. The Common Area owned by the Association at the time of the Recordation of this Declaration is described as follows:

"All of said tract of land which is not included within the forty (40) lots that are delineated and shown upon the Map (Recorded on June 28, 1905 and contained in Map Book 1, page 219 of the Official Records of the City and County of San Francisco, California, and re-surveyed and Recorded on February 17, 1909, and contained in Map Book 1, page 221 of the Official Records of the City and County of San Francisco) and are numbered thereon from one to forty (1 to 40) inclusive, including among other things, the portions reserved for roads and paths in the said Presidio Terrace and all those portions of the said tract which have been reserved for, and upon the said Map are delineated as, stairways, entrance gates, private parks, sidewalks, grass-plots and cultivated strips."

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Unless the context clearly indicates a contrary intent, any reference herein to the "Common Areas" shall also include any Common Facilities located thereon.

Section 8. "Common Expense" means any use of Association funds authorized by Article IV hereof and Article IX of the Bylaws and includes, without limitation: (a) all expenses or charges reasonably incurred by or on behalf of the Association for the management, maintenance, administration, insurance, operation, repairs, additions, alterations or reconstruction of the Common Area or Common Facilities; (b) all expenses or charges reasonably incurred to procure insurance for the protection of the Association and its Board of Directors; (c) any amounts reasonably necessary for reserves for maintenance, repair, and replacement of the Common Areas and Common Facilities, and for nonpayment of any Assessments; and (d) the use of such funds to defray the costs and expenses incurred by the Association in the performance of its functions or in the proper discharge of the responsibilities of the Board as provided in the Governing Documents.

Section 9. "Common Facilities" means the trees, hedges, plantings, lawns, shrubs, landscaping, fences, retaining walls, utilities, berms, pipes, lines, lighting fixtures, buildings, structures, sidewalks, gates, and other facilities constructed or installed, or to be constructed or installed, or currently located within the Common Area or upon easements in favor of the Association, and owned by the Association.

Section 10. "County" means the City and County of San Francisco, State of California, and its various departments, divisions, employees and representatives.

Section 11. "Declarant" means the original developer of the Properties, namely Antoine Borel and Gracie Borel.

Section 12. "Declaration" means this instrument, as it may be amended from time to time. The "Original Declaration" means and refers to the document referenced in the Preamble to this Declaration, together with all amendments and annexations thereto adopted prior to adoption of this Declaration.

Section 13. "Double Lots" means the eight (8) Lots that were originally conveyed by the Declarants to the purchasers of the Lots as four (4) parcels, upon each of which Double Lot was constructed a Residence or structure and Improvements (Lots 7 and 8; Lots 29 and 30; Lots 33 and 34; and Lots 38 and 39).

Section 14. "Governing Documents" is a collective term that means and refers to this Declaration and to the Association's Articles of Incorporation, Bylaws, Association Rules, and any and all other rules properly adopted, as amended.

Section 15. "Improvement" means, without limitation, the construction, installation, alteration, or remodeling of any buildings, walls, decks, fences, swimming pools, landscaping, landscape structures, skylights, solar heating equipment, spas, antennae, utility lines or any other structure of any kind; provided, however, that

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Improvements to the interior of any Residence shall not be considered an Improvement, as defined herein.

Section 16. "Lot" means any parcel of real property designated by a number on the Subdivision Map, excluding the Common Area. When appropriate within the context of this Declaration, the term "Lot" shall also include the Residence (or Presidio Golf Clubhouse, in the case of the Presidio Golf Club) and other Improvements constructed or to be constructed on a Lot.

Section 17. "Majority of a Quorum" means the vote of a majority of the votes cast at a meeting or by written ballot when the number of Members attending the meeting in person or by proxy or casting written ballots equals or exceeds the minimum quorum requirement for Member action, as specified in the Bylaws or by statute.

Section 18. "Member" means every person or entity who holds a membership in the Association and whose rights as a Member are not suspended pursuant to Article XII, Section 6 hereof.

Section 19. "Mortgage" means any security device encumbering all or any portion of the Properties, including any deed of trust. "Mortgagee" shall refer to a beneficiary under a deed of trust as well as to a mortgagee in the conventional sense.

Section 20. "Owner" means any person, firm, corporation, or other entity which owns a fee simple interest in any Lot.

Section 21. "Owner of Record" includes an Owner and means any person, firm, corporation, or other entity in which title to a Lot is vested as shown by the Official Records of the Office of the San Francisco County Recorder.

Section 22. "Properties" means all parcels of real property (Common Area and Lots) described in Recital "A" hereof, together with all structures, utilities, Common Facilities, and other Improvements now located or hereafter constructed or installed thereon, and all appurtenances thereto.

Section 23. "Record" means, with respect to any document, the recordation or filing of such document in the Office of the San Francisco County Recorder.

Section 24. "Regular Assessment" means an Assessment levied against an Owner and his or her Lot in accordance with Article IV, Section 2, hereof.

Section 25. "Residence" means a private, single-family dwelling constructed on a Lot or Lots. Further, except as is specifically otherwise provided in the Governing Documents, such term shall refer to the Presidio Golf Club Clubhouse.

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Section 26. "Single Family Residential Use" means occupancy and use of a Residence for single family dwelling purposes in conformity with this Declaration and the requirements imposed by applicable zoning or other applicable laws or governmental regulations limiting the number of persons who may occupy single family residential dwellings.

Section 27. "Special Assessment" means an Assessment levied against an Owner and his or her Lot in accordance with Article IV, Section 3 hereof.

Section 28. "Special Individual Assessment" means an Assessment levied against an Owner and his or her Lot in accordance with Article IV, Section 4 hereof.

Section 29. "Subdivision Map" means the map or maps for any portion of the Properties.

ARTICLE II

Property Rights and Obligations of Owners

Section 1. Owners' Nonexclusive Easements of Enjoyment. Every Owner shall have a nonexclusive right and easement of enjoyment in and to the Common Areas within the Properties, including ingress and egress to and from his or her Lot(s), which shall be appurtenant to and shall pass with the title to every Lot, subject to the following provisions:

(a) The right of the Association to adopt Association Rules as provided in Article III, Section 7, below, regulating the use and enjoyment of the Properties for the benefit and well-being of the Owners in common, and, in the event of the breach of such rules or any provision of any Governing Document by any Owner or tenant, to initiate disciplinary action against the violating Owner or tenant in accordance with Article XII, Section 6 of this Declaration. Such action may include the levying of fines against, and/or the temporary suspension of the voting rights enjoyed by, any Owner.

(b) The right of the Association, in accordance with its Articles and Bylaws, to borrow money for the purpose of improving the Common Area and Common Facilities and in aid thereof to Mortgage the Common Area; provided, however, that the rights of any such Mortgagee in the Common Area shall be subordinate to the rights of the Owners hereunder; and provided, further, that any such indebtedness shall be considered an expense of the Association for purposes of the Special Assessment provisions of Article IV, Section 3 hereof.

(c) The right of the Association to dedicate or transfer all or any part of the Common Area to any public agency, authority, or utility for such purposes and subject to such conditions as may be agreed by the Owners; provided, however, that no such

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dedication or transfer shall be effective unless an instrument, approved by at least two-thirds of the Voting Power of the Members, and their first Mortgagees consenting to such dedication or transfer has been Recorded. Furthermore, no dedication shall be permitted that impairs the ingress to and egress from any Lot. The instrument approving the dedication may be executed in counterparts so long as each counterpart is in recordable form.

(d) All easements affecting the Common Area which are described in Article VIII, below.

Section 2. Persons Subject to Governing Documents. All present and future Owners, tenants, residents, and occupants of Lots within the Properties shall be subject to, and shall comply with, each and every provision of the Governing Documents, as the same or any of them shall be amended from time to time. The acceptance of a deed to any Lot, the entering into a lease, sublease, or contract of sale with respect to any Lot, or the occupancy of any Lot shall constitute the consent and agreement of such Owner, tenant, resident, or occupant that each and all of the provisions of this Declaration, as the same or any of them may be amended from time to time, shall be binding upon him or her and that he or she will observe and comply with the Governing Documents.

Section 3. Delegation of Use.

(a) **Delegation of Use and Leasing of Residences.** Any Owner may delegate his or her rights to use and enjoy the Common Area and Common Facilities to his or her family members, tenants, lessees or contract purchasers who reside in the Residence; provided, that the Presidio Golf Club's power, if any, to delegate any such rights shall be determined under the terms and conditions of the Indenture, as such term is defined and described at Article VII, Section 1, below. To the extent that such power shall exist, this Section's provisions shall govern the delegation of such rights by the Presidio Golf Club.

During any period when a Residence has been rented or leased, the Owner-lessor, his or her family, guests, and invitees shall not be entitled to use and enjoy the Common Areas, except to the extent reasonably necessary to perform the Owner's responsibilities as a lessor of the Residence; provided, however, that this restriction shall not apply to any Owner-lessor who is contemporaneously residing in another Residence within the Properties.

Any rental or lease of a Residence shall be subject to the provisions of the Governing Documents, all of which shall be deemed incorporated by reference in the lease or rental agreement. Each Owner-lessor shall provide any tenant or lessee with a current copy of all Governing Documents and shall be responsible for compliance by the tenant or lessee with all of the provisions of the Governing Documents during the tenant's/lessee's occupancy and use of the Residence.

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(b) Discipline of Lessees. Subject to subparagraph (c) below, in the event that any tenant or lessee fails to honor the provisions of any Governing Document, the Association shall be entitled to take such corrective action as it deems necessary or appropriate under the circumstances which may include the imposition of fines and penalties against the Owner or tenant.

(c) Due Process Requirements for Disciplinary Action. Except for circumstances in which immediate corrective action is necessary to prevent damage or destruction to the Properties or to preserve the rights of quiet enjoyment of other Owners, the Association shall have no right to initiate disciplinary action against an Owner-lessor (or the Owner's lessee or tenant) on account of the misconduct of the Owner's lessee or tenant unless and until the following conditions have been satisfied: (i) the Owner has received written notice from the Board, the Association's property manager, if any, or an authorized committee of the Board detailing the nature of the lessee's or tenant's alleged infraction or misconduct and advising the Owner of his or her right to a hearing on the matter in the event the Owner believes that remedial or disciplinary action is unwarranted or unnecessary; (ii) the Owner has been given a reasonable opportunity to take corrective action on a voluntary basis or to appear at a hearing, if one is requested by the Owner; and (iii) the Owner has failed to prevent or correct the tenant's objectionable actions or misconduct. Any hearing requested hereunder shall be conducted in accordance with Article XII, Section 6 hereof.

Section 4. Obligations of Owners. Owners of Lots within the Properties shall be subject to the following:

(a) Owner's Duty to Notify Association of Tenants and Contract Purchasers. Each Owner shall notify the Secretary of the Association or the Association's property manager, if any, of the names of any contract purchaser or tenant residing on the Owner's Lot. Each Owner, contract purchaser, or tenant shall also notify the Secretary of the Association of the names of all persons to whom such Owner, contract purchaser, or tenant has delegated any rights to use and enjoy the Properties and the relationship that each such person bears to the Owner, contract purchaser, or tenant.

(b) Contract Purchasers. A contract seller of a Lot must delegate his or her voting rights as a Member and his or her right to use and enjoy the Common Area and Common Facilities to any contract purchaser in possession of the property subject to the contract of sale. Notwithstanding the foregoing, the contract seller shall remain liable for any default in the payment of Assessments by the contract purchaser until title to the property sold has been transferred to the purchaser.

(c) Notification Regarding Governing Documents.

(i) As more particularly provided in Section 1368 of the California Civil Code, as soon as practicable before transfer of title or the execution of a real property sales contract with respect to any Lot, the Owner thereof must give the

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prospective purchaser: (A) A copy of the Governing Documents; (B) The Association's most recent financial statement; (C) A true statement in writing from an authorized representative of the Association as to: (1) the amount of any delinquent Assessments, together with information relating to late charges, attorneys' fees, interest, and costs of collection which, as of the date the statement is issued, are or may become a lien on the Lot being sold; and (2) the amount of the Association's current Regular and Special Assessments and fees; and (D) Any change in the Association's current Regular and Special Assessments and fees which have been approved by the Board but have not become due and payable as of the date the information is provided.

(ii) Within ten (10) days of the mailing or delivery of a request for the information described in subparagraph (c)(i), above, the Association shall provide the Owner with copies of the requested items. The Association shall be entitled to impose a fee for providing the requested items equal to (but not more than) the reasonable cost of preparing and reproducing the requested items.

(d) Payment of Assessments and Compliance With Rules. Each Owner shall pay, when due, each Regular, Special, and Special Individual Assessment levied against the Owner and his or her Lot(s) and shall observe, comply with, and abide by any and all rules and regulations set forth in, or promulgated by, the Association pursuant to any Governing Document for the purpose of protecting the interests of all Owners or protecting the Common Area and Common Facilities.

(e) Discharge of Assessment Liens. Each Owner shall promptly discharge any Assessment lien that may hereafter become a charge against his or her Lot(s).

(f) Joint Ownership of Lots. In the event of joint ownership of any Lot, the obligations and liabilities of the multiple Owners under the Governing Documents shall be joint and several. Without limiting the foregoing, this subparagraph (f) shall apply to all obligations, duties, and responsibilities of Owners as set forth in this Declaration, including, without limitation, the payment of all Assessments.

(g) Prohibition on Avoidance of Obligations. No Owner, by non-use of the Common Area or Common Facilities, abandonment of the Owner's Lot, or otherwise, may avoid the burdens and obligations imposed on such Owner by the Governing Documents, including without limitation the payment of Assessments levied against the Owner and his or her Lot pursuant to Article IV of this Declaration.

(h) Termination of Obligations. Upon the conveyance, sale, assignment, or other transfer of a Lot to a new Owner, the transferor-Owner shall not be liable for any Assessments levied with respect to such Lot which become due after the date of Recording of the deed evidencing the transfer and, upon such Recording, all Association membership rights possessed by the transferor by virtue of the ownership of the Lot shall automatically cease.

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ARTICLE III
Homeowners Association

Section 1. Association Membership. "Owner" means any person, firm, corporation, or other entity which owns a fee simple interest in any Lot. Every Owner of a Lot shall be a Member of the Association. If two or more Owners collectively own one or more Lots, each Owner shall be deemed a Member, except with respect to voting, as provided in Section 3 of this Article. Each Owner shall hold one membership in the Association for each Lot owned. Membership in the Association shall be appurtenant to, and may not be separated from, such Lot. Sole or joint ownership of a Lot shall be the sole qualification for membership in the Association. Each Owner shall remain a Member until his or her ownership in all Lots in the Properties ceases, at which time his or her membership in the Association shall automatically cease. Persons or entities who hold an interest in a Lot merely as security for performance of an obligation are not Members until such time as the security holder comes into title to the Lot through foreclosure or deed in lieu thereof.

Section 2. One Class of Membership. The Association shall have one class of membership and the rights, duties, obligations and privileges of the Members shall be as set forth in the Governing Documents.

Section 3. Voting Rights of Members. Each Member shall be entitled to one vote for each Lot owned by that Member. Accordingly, ownership of multiple Lots shall give rise to a single membership vote in the Association for each Lot that the Owner owns. Single memberships in which two or more persons have an indivisible interest shall be voted as provided in Article III, Section 3 of the Bylaws. Voting rights may be temporarily suspended under those circumstances described in Article XII, Section 6 hereof.

Section 4. Assessments. The Association shall have the power to establish, fix, and levy Assessments against the Owners of Lots within the Properties and to enforce payment of such Assessments in accordance with Article IV of this Declaration. Any Assessments levied by the Association against its Members shall be levied in accordance with and pursuant to the provisions of this Declaration.

Section 5. Transfer of Memberships. Membership in the Association shall not be transferred, encumbered, pledged, or alienated in any way, except upon the sale of the Lot to which it is appurtenant and then, only to the purchaser. In the case of a sale, the membership appurtenant to the transferred Lot shall pass automatically to the purchaser upon recording of a deed evidencing the transfer of title. In the case of an encumbrance of such Lot, a Mortgagee does not have membership rights until he or she becomes an Owner by foreclosure or deed in lieu thereof. Tenants who are delegated rights of use pursuant to Article II, Section 3 hereof do not thereby become Members, although the tenant and his or her family and guests shall, at all times, be subject to the provisions of all

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Governing Documents. Any attempt to make a prohibited transfer is void. If any Owner wrongfully fails or refuses to transfer the membership registered in his or her name to the purchaser of his or her Lot, the Association shall have the right to record the transfer upon its books and thereupon any other membership outstanding in the name of the seller shall be null and void.

Section 6. Powers and Authority of the Association.

(a) Generally. The Association shall have the responsibility of owning, managing and maintaining the Common Areas and Common Facilities and discharging the other duties and responsibilities imposed on the Association by the Governing Documents. In the discharge of such responsibilities and duties, the Association shall have all of the powers of a nonprofit mutual benefit corporation organized under the laws of the State of California in the ownership and management of its properties and the discharge of its responsibilities hereunder for the benefit of its Members, subject only to such limitations upon the exercise of such powers as are expressly set forth in the Governing Documents. The Association and its Board of Directors shall have the power to do any and all lawful things which may be authorized, required, or permitted to be done under and by virtue of the Governing Documents, and to do and perform any and all acts which may be necessary or proper for, or incidental to, the exercise of any of the express powers of the Association for the peace, health, comfort, safety, or general welfare of the Owners. The specific powers of the Association and the limitations thereon shall be as set forth in Article IX of the Bylaws.

(b) Association's Right of Entry.

(i) Right of Entry. Generally. Without limiting the generality of the foregoing enumeration of corporation powers, the Association is hereby authorized and empowered directly or through its agents to enter any Lot when necessary to perform the Association's obligations under this Declaration, including: (A) obligations to enforce the land use restrictions of Article VI hereof; (B) any obligations with respect to construction, maintenance, and repair of adjacent Common Facilities; or (C) to make necessary repairs that an Owner has failed to perform which, if left undone, will pose a threat to, or cause an unreasonable interference with, Association property or the Owners in common.

(ii) Limitations on Exercise of Right. The Association's right of entry pursuant to this subparagraph (b) shall be subject to the following:

(A) The right of entry may be exercised immediately and without prior notice to the Owner or resident in case of an emergency originating in or threatening the Lot where entry is required on any adjoining Lots or Common Area. The Association's work may be performed under such circumstances whether or not the Owner or his or her lessee is present.

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(B) In all nonemergency situations involving routine repair and/or maintenance activities, the Association or its agents shall furnish the Owner or his or her lessee with at least twenty-four (24) hours prior written notice of its intent to enter the Lot, specifying the purpose and scheduled time of such entry. The Association shall make every reasonable effort to perform its work and schedule its entry in a manner that respects the privacy of the persons residing on the Lot, and, with respect to the Presidio Golf Club, the Association shall make reasonable efforts to minimize its interference in the Presidio Golf Club's activities.

(C) In all nonemergency situations involving access by the Association for purposes of enforcing the Governing Documents against an Owner in default, the Association's entry shall be subject to observance of the notice and hearing requirements imposed in Article XII, Section 6, below.

(D) In no event shall the Association's right of entry hereunder be construed to permit the Association or its agents to enter any Residence or the Presidio Golf Club Clubhouse without the Owner's express permission.

Section 7. Association Rules.

(a) **Rule Making Power.** The Board may, from time to time and subject to the provisions of this Declaration, propose, enact, and amend rules and regulations of general application to the Owners ("Association Rules"). The Association Rules may concern solely the following: (i) matters pertaining to the maintenance, repair, management, and use of the Common Area and Common Facilities by Owners, their tenants, guests and invitees, or any other person(s) who have rights of use and enjoyment of such Common Area and Common Facilities; (ii) the conduct of disciplinary proceedings in accordance with Article XII, Section 6 hereof; (iii) regulation of parking, pet control, and other matters subject to regulation and restriction under Article VI, hereof; (iv) collection and disposal of refuse; (v) minimum standards for the maintenance of landscaping or other Improvements on any Lot, as is specifically authorized within the Governing Documents; and (vi) any other subject or matter within the jurisdiction of the Association as provided in the Governing Documents.

Notwithstanding the foregoing grant of authority, the Association Rules shall not be inconsistent with or materially alter any provision of the other Governing Documents or the rights, preferences, and privileges of Members thereunder. In the event of any material conflict between any Association Rule and any provision of the other Governing Documents, the conflicting provisions contained in the other Governing Documents shall be deemed to prevail.

(b) **Distribution of Rules.** A copy of the Association Rules, as they may from time to time be adopted, amended, or repealed, shall be mailed or otherwise delivered to each Owner. A copy of the Association Rules shall also be available and open for inspection during normal business hours at the principal office of the Association.

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(c) Adoption and Amendment of Rules. Association Rules may be adopted or amended from time to time by majority vote of the Board, as approved by a Majority of a Quorum of the Members. Any duly adopted rule or amendment to the Association Rules shall become effective immediately following the date of adoption thereof by the Board, or at such later date as the Board may deem appropriate. Any duly adopted rule or rule amendment shall be distributed to the Owners by mail.

Section 8. Breach of Rules or Restrictions. Any breach of the Association Rules or of any other Governing Document provision shall give rise to the rights and remedies set forth in Article XII hereof.

Section 9. Limitation on Liability of the Association's Directors and Officers. Each Owner specifically agrees to and acknowledges the following limitations on liability for all Association directors and officers:

(a) Claims Regarding Breach of Duty. No director or officer of the Association (collectively and individually referred to as the "Released Party") shall be personally liable to any of the Members or to any other person, for any error or omission in the discharge of his or her duties and responsibilities or for his or her failure to provide any service required under the Governing Documents; provided, that such Released Party has, upon the basis of such information as he or she possessed, acted in good faith, in a manner that such person believes to be in the best interests of the Association. Without limiting the generality of the foregoing, this standard of care and limitation of liability shall extend to such matters as the establishment of the Association's annual financial budget, the funding of Association capital replacement and reserve accounts, repair and maintenance of Common Areas and Common Facilities and enforcement of the Governing Documents.

(b) Other Claims Involving Tortious Acts and Property Damage. No Released Party shall be responsible to any Owner or to any member of his or her family or any of his or her tenants, guests, servants, employees, licensees, invitees, or any other person, for any loss or damage suffered by reason of theft or otherwise of any article, vehicle, or other item of personal property which may be stored by such Owner or other person on any Lot or within any Residence or for any injury to or death of any person or loss or damage to the property of any person caused by fire, explosion, the elements or any other Owner or person within the Properties, or by any other cause, unless the same is attributable to his or her own willful or wanton act or gross negligence. It is the intent of this subparagraph to provide volunteer directors and officers with protection from liability to the full extent permitted by California Civil Code Section 1365.7, or comparable successor statute, and to the extent this provision is inconsistent with that Section, the Civil Code shall prevail.

ARTICLE IV
Assessments

Section I. Assessments Generally.

(a) Covenant to Pay Assessments. Each Owner of one or more Lots, by acceptance of a deed or other conveyance therefor (whether or not it shall be so expressed in such deed or conveyance), covenants and agrees to pay to the Association: (i) Regular Assessments; (ii) Special Assessments; and (iii) Special Individual Assessments. Each such Assessment shall be established and collected as hereinafter provided.

(b) Extent of Owner's Personal Obligation for Assessments. All Assessments, together with late charges, interest, and reasonable costs (including reasonable attorneys' fees) for the collection thereof, shall be a debt and a personal obligation of the Person who was the Owner of the Lot at the time the Assessment was levied. Each Owner who acquires title to a Lot (whether at judicial sale, trustee's sale or otherwise) shall be personally liable only for Assessments attributable to the Lot which become due and payable after the date of such sale, and shall not be personally liable for delinquent Assessments of prior Owners unless the new Owner expressly assumes the personal liability. Any unpaid Assessment of a previous Owner shall remain the debt of such previous Owner against whom assessed.

(c) Creation of Assessment Lien. All Assessments, together with late charges, interest, and reasonable costs (including reasonable attorneys' fees) for the collection thereof, shall be a charge on the Lot and shall be a continuing lien upon the Lot against which such Assessment is made. Any lien for unpaid Assessments created pursuant to the provisions of this Article may be subject to foreclosure as provided in Section 10(b) of this Article.

(d) No Avoidance of Assessment Obligations. No Owner may exempt himself/herself from personal liability for Assessments duly levied by the Association, nor release the Lot or other property owned by him/her from the liens and charges hereof, by waiver of the use and enjoyment of the Common Area or any Common Facilities or by abandonment or non-use of his/her Lot or any other portion of the Properties.

(e) Application of Excess Income. Absent a contrary determination by the Board of Directors, together with the affirmative vote of a Majority of a Quorum of the Members (the "Determination"), the amount that the annual Assessments exceed Association expenses in any one year shall be credited towards the subsequent year's annual Assessments; provided, that the amounts assessed by the Association towards creation of reserve funds pursuant to California Civil Code Section 1365.5 and other amounts approved by the Members to undertake Association Improvements to the Properties (together with expenses incurred in undertaking such Improvements) shall not be included within the calculation of annual Assessments (and Association expenses) for

purposes of this Section; provided, further, that any amounts assessed for such Association Improvements which remain after completion of any such Improvement shall be credited towards the subsequent year's annual Assessments absent the Determination.

Section 2. Regular Assessments.

(a) **Preparation of Annual Budget; Establishment of Regular Assessments.** Not less than forty-five (45) days nor more than sixty (60) days prior to the beginning of the Association's fiscal year, the Board shall estimate the total amount required to fund the Association's anticipated Common Expenses for the next succeeding fiscal year (including additions to any reserve fund established to defray the costs of future repairs, replacement or additions to the Common Facilities) by preparing and distributing to all Members a budget satisfying the requirements of Article XII, Section 5 of the Bylaws.

(b) **Establishment of Regular Assessment by Board/Membership Approval Requirements.** The total annual expenses estimated in the Association's budget (less projected income from sources other than Assessments) shall become the aggregate Regular Assessment for the next succeeding fiscal year; provided, however, that, except as provided in Section 5 of this Article, the Board of Directors may not impose a Regular Assessment that is more than twenty (20) percent greater than the Regular Assessment for the Association's immediately preceding fiscal year without the Members' prior approval in accordance with Section 8 of this Article.

(c) **Allocation of Regular Assessment.** The total estimated Common Expenses, determined in accordance with subparagraph (a), shall be allocated among, assessed against, and charged to each Owner according to the ratio of the number of Lots within the Properties owned by the assessed Owner to the total number of Lots subject to Assessments so that each Lot bears an equal share of the total Regular Assessment.

(d) **Assessment Roll.** That portion of the estimated Common Expenses assessed against and charged to each Owner shall be set forth and recorded in an Assessment roll which shall be maintained and available with the records of the Association and shall be open for inspection at all reasonable times by each Owner or his or her authorized representative for any purpose reasonably related to the Owner's interest as a property Owner or as a Member. The Assessment roll (which may be maintained in the form of a computer printout) shall show, for each Lot, the name and address of the Owner of Record, all Regular, Special, and Special Individual Assessments levied against each Owner and his or her Lot, and the amount of such Assessments which have been paid or remain unpaid. The delinquency statement required by Article II, Section 4(c) hereof shall be conclusive upon the Association and the Owner of such Lot as to the amount of such indebtedness appearing on the Association's Assessment roll as of the date of such statement, in favor of all persons who rely thereon in good faith.

(e) **Mailing Notice of Assessment.** Within the time requirements specified in subparagraph (a), above, the Board of Directors shall mail to each Owner, at the street

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address of the Owner's Lot, or at such other address as the Owner may from time to time designate in writing to the Association, a statement of the amount of the Regular Assessment for the next succeeding fiscal year.

(f) Failure to Make Estimate. If, for any reason, the Board of Directors fails to make an estimate of the Common Expenses for any fiscal year, then the Regular Assessment made for the preceding fiscal year, together with any Special Assessment made pursuant to Section 3(a)(i) of this Article for that year, shall be assessed against each Owner and his or her Lot on account of the then current fiscal year, and installment payments (as hereinafter provided) based upon such automatic Assessment shall be payable on the regular payment dates established by the Board.

(g) Installment Payment. The Regular Assessment levied against each Owner and his or her Lot shall be due and payable in advance to the Association in equal quarterly installments on the first day of each calendar quarter or on such other date or dates as may be established from time to time by the Association's Board of Directors. Installments of Regular Assessments shall be delinquent if not paid within fifteen (15) days following the due date as established by the Board.

Section 3. Special Assessments.

(a) Purposes for Which Special Assessments May Be Levied. Subject to the membership approval requirements set forth in subparagraph (b), below, the Board of Directors shall have the authority to levy Special Assessments against the Owners and their Lots for the following purposes:

(i) Regular Assessment insufficient in Amount. If, at any time, the Regular Assessment for any fiscal year is insufficient in amount due to extraordinary expenses not contemplated in the budget prepared for that fiscal year, then, the Board of Directors shall levy and collect a Special Assessment, applicable to the remainder of such year only, for the purpose of defraying, in whole or in part, any deficit which the Association may incur in the performance of its duties and the discharge of its obligations hereunder.

(ii) Capital Improvements. The Board may also levy Special Assessments for additional capital Improvements within the Common Area (i.e., Improvements not in existence on the date of this Declaration that are unrelated to repairs for damage to, or destruction of, the existing Common Facilities). The Special Assessment power conferred hereunder is not intended to diminish the Board's obligation to plan and budget for normal maintenance and replacement repair of the Common Area or existing Common Facilities through Regular Assessments (including the funding of reasonable reserves) and to maintain adequate insurance on the Common Area and existing Common Facilities in accordance with Article IX hereof.

(b) Special Assessments Requiring Membership Approval. The following Special Assessments require prior membership approval in accordance with Section 8 of this Article: (i) any Special Assessments which, in the aggregate, exceed five percent (5%) of the Association's budgeted gross expenses for the fiscal year in which the Special Assessment(s) is/are levied; and (ii) any Special Assessments imposed pursuant to subparagraph (a)(i) of this Section when the Board has failed to distribute a budget to the Members within the time specified in Section 2(a) of this Article. The foregoing Member approval requirements shall not apply, however, to any Special Assessment imposed to address any "emergency situation" as defined in Section 5 of this Article.

(c) Allocation and Payment of Special Assessments. When levied by the Board or approved by the Members as provided above, the Special Assessment shall be divided among, assessed against and charged to each Owner and his or her Lot in the same manner prescribed for the allocation of Regular Assessments pursuant to subparagraph 2(d) above. The Special Assessment so levied shall be recorded on the Association's Assessment roll and notice thereof shall be mailed to each Owner. Special Assessments for purposes described in subparagraph (a)(i) of this Section shall be due as a separate debt of the Owner and a lien against his or her Lot and shall be payable to the Association in equal monthly installments during the remainder of the then current fiscal year. Special Assessments for purposes described in subparagraph (a)(ii) shall be due as a separate debt of the Owner and a lien against his or her Lot, and shall be payable in full to the Association within thirty (30) days after the mailing of such notice or within such extended period as the Board shall determine to be appropriate under the circumstances giving rise to the Special Assessment.

Section 4. Special Individual Assessments.

(a) Circumstances Giving Rise to Special Individual Assessments. In addition to the Special Assessments levied against all Owners in accordance with Section 3 of this Article, the Board of Directors may impose Special Individual Assessments against an Owner in any of the circumstances described in subparagraphs (i) through (iii) below; provided, however, that no Special Individual Assessments may be imposed against an Owner pursuant to this Section until the Owner has been afforded the notice and hearing rights to which the Owner is entitled pursuant to Article XII, Section 6 hereof, and, if appropriate, has been given a reasonable opportunity to comply voluntarily with the Governing Documents. Subject to the foregoing, the acts and circumstances giving rise to liability for Special Individual Assessments include the following:

(i) Damage to Common Area or Common Facilities. In the event that any damage to, or destruction of, any portion of the Common Area or the Common Facilities is caused by the willful misconduct or negligent act or omission of any Owner, any member of his or her family, or any of his or her tenants, guests, servants, employees, licensees or invitees, the Board shall cause the same to be repaired or replaced, and all costs and expenses incurred in connection therewith (to the extent not compensated by

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insurance proceeds) shall be assessed and charged solely to and against such Owner as a Special Individual Assessment.

(ii) Expenses Incurred in Gaining Member Compliance. In the event that the Association incurs any costs or expenses to: (A) accomplish the payment of delinquent Assessments, (B) perform any repair, maintenance, or replacement to any portion of the Properties that the Owner is responsible to maintain under the Governing Documents but has failed to undertake or complete in a timely fashion, or (C) otherwise bring the Owner and/or his or her Lot(s) into compliance with any provision of the Governing Documents, the amount incurred by the Association (including reasonable fines and penalties duly imposed hereunder, title company fees, accounting fees, court costs and reasonable attorneys' fees) shall be assessed and charged solely to and against such Owner as a Special Individual Assessment.

(iii) Nuisance Abatement. If any Lot is maintained so as to become a nuisance, fire, or safety hazard for any reason, including without limitation, the accumulation of trash or improper weed or vegetation control, the Association shall have the right to enter the Lot, correct the condition, and recover the cost of such action through imposition of a Special Individual Assessment against the offending Owner. Any entry on the property of any Owner by the Association shall be effected in accordance with Article III, Section 6 hereof.

(b) Levy of Special Individual Assessment and Payment. Once a Special Individual Assessment has been levied against an Owner for any reason described, and subject to the conditions imposed in subparagraph (a) of this Section, such Special Individual Assessment shall be recorded on the Association's Assessment roll and notice thereof shall be mailed to the affected Owner. The Special Individual Assessment shall thereafter be due as a separate debt of the Owner payable in full to the Association within thirty (30) days after the mailing of notice of the Assessment.

Section 5. Assessments to Address Emergency Situations. The requirement of a membership vote to approve (a) Regular Assessment increases in excess of twenty percent (20%) of the previous year's Regular Assessment, or (b) Special Assessments which, in the aggregate, exceed five percent (5%) of the Association's budgeted gross expenses for the fiscal year in which the Special Assessment(s) is/are levied, shall not apply to Assessments which are necessary to address emergency situations. For purposes of this Section, an emergency situation is any of the following: (i) An extraordinary expense required by an order of a court; (ii) An extraordinary expense necessary to repair or maintain the Common Areas and/or Common Facilities where a threat to personal safety is discovered; and (iii) An extraordinary expense necessary to repair or maintain the Common Areas and/or Common Facilities that could not have been reasonably foreseen by the Board in preparing and distributing the budget pursuant to Section 2(a) of this Article; provided, however, that prior to the imposition or collection of an assessment under this subparagraph (iii), the Board shall pass a resolution containing written findings as to the necessity of the extraordinary expense involved and why the expense was not foreseen in

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the budgeting process. The Board's resolution shall be distributed to the Members together with the notice of assessment.

Section 6. Purpose and Reasonableness of Assessments. Each Assessment made in accordance with the provisions of this Declaration is hereby declared and agreed to be for use exclusively to: (a) promote the recreation, health, safety and welfare of individuals residing within the Properties, (b) promote the enjoyment and use of the Properties by the Owners and their families, tenants, invitees, licensees, guests and employees, and (c) provide for the repair, maintenance, replacement and protection of the Common Area and Common Facilities. Each and every Assessment levied hereunder is further declared and agreed to be a reasonable Assessment, and to constitute a separate, distinct, and personal obligation (with respect to which a separate lien may be created hereby) of the Owner of the Lot against which the Assessment is imposed that shall be binding on the Owner's heirs, successors, and assigns; provided, however, that the personal obligation of each Owner for delinquent Assessments shall not pass to the Owner's successors in title unless expressly assumed by them.

Section 7. Exemption of Certain of the Properties From Assessments. The following real property subject to this Declaration shall, unless devoted to the use as a residential dwelling, be exempt from the Assessments and the lien thereof provided herein: (a) Any portion of the Properties dedicated and accepted by a local public authority; (b) The Common Area and Common Facilities; and (c) Any Lot owned by the Association.

Section 8. Notice and Procedure for Member Approval Pursuant to Sections 2 and 3 of This Article. If Member approval is required in connection with any increase or imposition of Assessments pursuant to Sections 2 and 3 of this Article, the affirmative vote required to approve the increase shall be a Majority of a Quorum of the Members.

Section 9. Maintenance of Assessment Funds.

(a) **Bank Accounts.** All sums received or collected by the Association from Assessments, together with any interest or late charges thereon, shall be promptly deposited in one or more insured checking, savings, or money market accounts in a bank or savings and loan association selected by the Board of Directors and located within the County. In addition, the Board shall be entitled to make prudent investment of reserve funds in insured certificates of deposit, money market funds or similar investments consistent with the investment standards normally observed by trustees. The Board and such officers or agents of the Association as the Board shall designate shall have exclusive control of the account(s) and investments and shall be responsible to the Owners for the maintenance at all times of accurate records thereof. The withdrawal of funds from Association accounts shall be subject to the minimum signature requirements imposed by California Civil Code Section 1365.5 and Article XII, Section 2 of the Bylaws. Any interest received on such deposits shall be credited proportionately to the balances of the various Assessment fund accounts maintained on the books of the Association as provided in subparagraph (b), below.

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(b) Separate Accounts; Commingling of Funds. Except as provided below, the proceeds of each Assessment shall be used only for the purpose for which such Assessment was made, and such funds shall be received and held in trust by the Association for such purpose. Notwithstanding the foregoing, the Board, in its discretion, may make appropriate adjustments among the various line items in the Board's approved general operating budget if the Board determines that it is prudent and in the best interest of the Association and its Members to make such adjustments. If the proceeds of any Special Assessment exceed the requirement of which such Assessment was levied, such surplus may, in the Board's discretion, be: (i) returned proportionately to the contributors thereof; (ii) reallocated among the Association's reserve accounts if any such account is, in the Board's opinion, underfunded; or (iii) credited proportionately on account of the Owners' future Regular Assessment obligations.

For purposes of accounting, but without requiring any physical segregation of assets, the Association shall keep a separate account of all funds received by it in payment of each Assessment and of all disbursements made therefrom; provided, however, that receipts and disbursements of Special Assessments made pursuant to Section 3(a)(i) of this Article shall be accounted for together with the receipts and disbursements of Regular Assessments, and separate liability accounts shall be maintained for each capital improvement for which reserve funds for replacement are allocated.

Unless the Association is exempt from federal or state taxes, all sums allocated to capital replacement funds shall be accounted for as contributions to the capital of the Association and as trust funds segregated from the regular income of the Association or in any other manner authorized by law or regulations of the Internal Revenue Service and the California Franchise Tax Board that will prevent such funds from being taxed as income of the Association.

Section 10. Collection of Assessments; Enforcement of Liens.

(a) Delinquent Assessments. If any installment payment of a Regular Assessment or lump sum or installment payment of any Special Assessment or Special Individual Assessment assessed to any Owner is not paid within fifteen (15) days after the same becomes due, such payment shall be delinquent and the amount thereof may, at the Board's election, bear interest at the maximum rate allowed by law commencing thirty (30) days after the due date until the same is paid. In addition to the accrual of interest, the Board of Directors is authorized and empowered to promulgate a schedule of reasonable late charges for any delinquent Assessments, subject to the limitations imposed by California Civil Code Sections 1366(d) and 1366.1 or comparable successor statutes.

(b) Effect of Nonpayment of Assessments.

(i) Creation and Imposition of a Lien for Delinquent Assessments.
As more particularly provided in Section 1367 of the California Civil Code or comparable

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successor statute, the amount of any delinquent Regular, Special, or Special Individual Assessment, together with any late charges, interest and costs (including reasonable attorneys' fees) attributable thereto or incurred in the collection thereof, shall become a lien upon the Lot of the Owner so assessed only when the Association Records a Notice of Delinquent Assessment executed by an authorized representative of the Association, setting forth: (A) the amount of the delinquent Assessment(s) and other sums duly imposed pursuant to this Article and Section 1366 of the California Civil Code; (B) the legal description of the Owner's Lot against which the Assessments and other sums are levied; (C) the name of the Owner of Record of such Lot; (D) the name and address of the Association; and (E) in order for the lien to be enforced by nonjudicial foreclosure, the name and address of the trustee authorized by the Association to enforce the lien by sale. Upon payment in full of the sums specified in the Notice of Delinquent Assessment, the Association shall Record a further notice stating the satisfaction and release of the lien thereof. The Association is hereby empowered and authorized to Record a Notice of Delinquent Assessment with respect to any Owner as provided herein.

(ii) Remedies Available to the Association to Collect Assessments.

The Association may bring legal action against the Owner personally obligated to pay the delinquent Assessment, foreclose its lien against the Owner's Lot or accept a deed in lieu of foreclosure. Foreclosure by the Association of its lien may be by judicial foreclosure or by nonjudicial foreclosure by the trustee designated in the Notice of Delinquent Assessment or by a trustee substituted pursuant to California Civil Code Section 2934a. Any sale of a Lot by a trustee acting pursuant to this Section shall be conducted in accordance with Sections 2924, 2924b and 2924c of the California Civil Code applicable to the exercise of powers of sale in mortgages or deeds of trust.

(iii) Nonjudicial Foreclosure. Nonjudicial foreclosure shall be

commenced by the Association by Recording a Notice of Default, which notice shall state: (A) all amounts which have become delinquent with respect to the Owner's Lot and the costs (including attorneys' fees), penalties, and interest that have accrued thereon; (B) the amount of any Assessment which is due and payable although not delinquent; (C) a legal description of the property with respect to which the delinquent Assessment is owed; and (D) the name of the Owner of Record or reputed Owner thereof. The Notice of Default shall also state the election of the Association to sell the Lot or other property to which the amounts relate and shall otherwise conform with the requirements for a notice of default under Section 2924c of the California Civil Code, or comparable successor statute.

The Association shall have the rights conferred by Section 2934a of the Civil Code to assign its rights and obligations as trustee in any nonjudicial foreclosure proceedings to the same extent as a trustee designated under a deed of trust, and for purposes of Section 2934a, the Association shall be deemed to be the sole beneficiary of the delinquent Assessment obligation. Furthermore, in lieu of an assignment of trusteeship, the Association shall be entitled to employ the services of a title insurance company or other responsible person authorized to serve as a trustee in nonjudicial foreclosure proceedings

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to act as an agent on behalf of the Association in commencing and prosecuting any nonjudicial foreclosure hereunder.

(iv) Actions for Money Judgment. In the event of a default in payment of any Assessment, the Association, in its name but acting for and on behalf of all other Owners, may initiate legal action, in addition to any other remedy provided herein or by law, to recover a money judgment or judgments for unpaid Assessments, costs, and attorneys' fees without foreclosure or waiver of the lien securing same.

Section 11. Transfer of Lot by Sale or Foreclosure. Except as otherwise provided herein, the sale or transfer of any Lot shall not affect any Assessment lien duly Recorded with respect to such Lot prior to the sale or transfer. However, the sale or transfer of any Lot pursuant to the foreclosure of any first Mortgage or other mortgage or lien Recorded prior to the Association's Assessment lien (collectively, "prior encumbrance") shall extinguish the lien of such Assessments as to payments which become due prior to such sale or transfer. No sale or transfer of a Lot as the result of foreclosure, exercise of a power of sale or otherwise shall relieve the new Owner of such Lot, whether it be the former beneficiary of the first Mortgage or other prior encumbrance or a third party acquiring an interest in the Lot, from liability for any Assessments thereafter becoming due or from the lien thereof.

Where the first Mortgagee or other purchaser of a Lot obtains title to the Lot as a result of foreclosure of any such first Mortgage or other prior encumbrance or exercise of a power of sale contained therein, the Person acquiring title, his or her successors and assigns, shall not be solely liable for the Assessments chargeable to such Lot which became due prior to the acquisition of title. Instead, such unpaid Assessments shall be deemed to be a Common Expense collectible from the Owners of all of the Lots, including such acquirer, his or her successors and assigns. In the event of any foreclosure, the Association shall have all remedies at law to collect delinquent Assessments against the foreclosed party personally.

Section 12. Priorities. When a Notice of Delinquent Assessment has been Recorded, such notice shall constitute a lien on the Lot prior and superior to all other liens or encumbrances Recorded subsequent thereto, except all taxes, bonds, assessments and other levies which, by law, would be superior thereto.

Section 13. Unallocated Taxes. In the event that any taxes are assessed against the Common Area, or the personal property of the Association, rather than being assessed to the Lots, such taxes shall be included in the Regular Assessments imposed pursuant to Section 2 of this Article and, if necessary, a Special Assessment may be levied against the Lots in an amount equal to such taxes to be paid in two installments, thirty (30) days prior to the due date of each tax installment.

ARTICLE V**Association and Owner Maintenance Responsibilities**

Section 1. Common Areas. The Association shall be solely responsible for all maintenance, repair, upkeep, and replacement of all portions of the Common Areas. No person other than the Association or its duly authorized agents shall construct, reconstruct, refinish, alter, or maintain any Improvement upon, or shall create any excavation or fill or change the natural or existing drainage of any portion of the Common Area. In addition, no person shall remove any tree, shrub, or other vegetation from, or plant any tree, shrub, or other vegetation upon the Common Area without express approval of the Association.

Section 2. Owner Maintenance Responsibility. Each Owner shall be responsible for the maintenance and repair of his or her Residence and Lot. The Owner shall also be responsible for the maintenance of all of the exterior landscaping on his or her Lot. Each Owner shall landscape his or her yard with grass, plants, flowers, or shrubs, and maintain and cultivate the same. Further, no Owner shall either erect a fence or wall in or pave over the front of any Lot; provided, that such prohibition on paving shall neither apply to driveways leading to and from the carport of each Residence nor decorative brickwork in the front of each Residence. For purposes of this Section, the "front" of any Lot shall mean that portion of the Lot lying between the front of each Residence and the Common Areas.

Section 3. Association Recovery of Costs of Certain Repairs and Maintenance.

(a) **Association Maintenance Necessitated by Owner Negligence.** If the need for maintenance or repair, which would otherwise be the Association's responsibility hereunder, is caused through the willful or negligent acts of an Owner, his or her family, guests, residents, tenants, or invitees, and is not covered or paid for by insurance policies maintained by the Association or the responsible Owner, the cost of such maintenance or repairs shall be subject to recovery by the Association through the imposition of a Special Individual Assessment against the offending Owner in accordance with Article IV, Section 4 hereof.

(b) **Owner Defaults in Maintenance Responsibilities.** If an Owner fails to perform maintenance or repair functions for which he or she is responsible, the Association may give written notice to the offending Owner with a request to correct the failure within fifteen (15) days after receipt thereof. If the Owner refuses or fails to perform any necessary repair or maintenance, the Association may exercise its rights under Article III, Section 6 to enter the Owner's Lot and perform the repair or maintenance so long as the Owner has been given notice and the opportunity for a hearing in accordance with Article XII, Section 6, hereof.

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Section 4. **Cooperative Maintenance Obligations.** To the extent necessary or desirable to accomplish the Association's maintenance and repair obligations hereunder, individual Owners, and their residents and tenants, shall cooperate with the Association and its agents and maintenance personnel in the prosecution of its work.

ARTICLE VI
Use of Properties and Restrictions

Except as is otherwise specifically provided in the Indenture, as such term is defined and described at Article VII, Section 1, below, in addition to the restrictions established by law or Association Rules promulgated by the Board of Directors (consistent with this Declaration), the following restrictions are hereby imposed upon the use of Lots, Common Areas and other parcels within the Properties.

Section 1. Use of Lots.

(a) All Lots within the Properties shall be used solely for the construction of Residences whose occupancy and use shall be restricted to Single Family Residential Use as defined in Article I, Section 25 hereof. In no event shall a Residence be occupied by more individuals than permitted by applicable law, zoning, or other local governmental regulation.

(b) Each Lot shall be conveyed as a separately designated and legally described fee simple estate, subject to this Declaration. All Lots and the Residences and other Improvements erected or placed thereon (including, without limitation, landscaping) shall at all times be maintained in such a manner as to prevent their becoming unsightly.

(c) The vegetation and landscaping on any Lot shall be planted or maintained by the Owner, tenant, or resident in such a manner as to reduce the risk of fire, prevent or retard shifting or erosion of soils, and to cause the proper diversion of water into streets and natural drainage channels.

Section 2. Common Areas. The Common Areas shall be preserved as open space and used for recreational purposes and other purposes incidental and ancillary to the use of Lots. Such use shall be limited to the private use for aesthetic and recreational purposes by the Members, their tenants, families and guests, subject to the provisions of the Governing Documents. No Improvement, excavation, or work which in any way alters any Common Area or Common Facility from its natural or existing state shall be made or done except by the Association and then only in strict compliance with the provisions of this Declaration.

Section 3. Prohibition of Noxious Activities. No illegal, noxious, or offensive activities shall be carried out or conducted upon any Lot or Common Area nor shall

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anything be done within the Properties which is or could become an unreasonable annoyance or nuisance to neighboring property Owners. Without limiting the foregoing, no Owner, resident, or tenant shall permit noise, including, but not limited to barking dogs, the operation of excessively noisy air conditioners, stereo amplifier systems, television systems, motor vehicles or power tools, to emanate from an Owner's Lot or from activities within the Common Area, which would unreasonably disturb any other Owner's or tenant's enjoyment of his or her Lot or the Common Area.

Section 4. Temporary Structures. No structure of a temporary character, trailer, mobile home, camper, tent, shack, garage or other outbuilding shall be used on any Lot at any time as a Residence, either temporarily or permanently.

Section 5. Household Pets. The following restrictions regarding the care and maintenance of pets within the Properties shall be observed by each Owner, tenant, and resident:

(a) No common household pets may be kept on a Lot for breeding or other commercial purposes. No other animals, livestock, or poultry of any kind shall be kept, bred, or raised on any Lot or in any Residence.

(b) Dogs shall only be allowed on the Common Area when they are leashed or otherwise under the supervision and restraint of their owners.

(c) No household pet shall be left chained or otherwise tethered in front of a Lot or in the Common Area. Pet owners shall be responsible for the prompt removal and disposal of pet wastes deposited by their pets in the Properties.

(d) Each person bringing or keeping a pet on the Properties shall be solely responsible for the conduct of their pets. The Association, its Board, officers, employees and agents shall have no liability (whether by virtue of this Declaration or otherwise) to any Owners, their family members, guests, invitees, tenants, and contract purchasers for any damage or injury to persons or property caused by any pet.

(e) The Board of Directors shall have the right to establish and enforce additional rules and regulations imposing standards for the reasonable control and keeping of household pets in, upon, and around the Properties to ensure that the same do not interfere with the quiet and peaceful enjoyment of the Properties by the other Owners, tenants, and residents.

Section 6. Signs. No signs or billboards of any kind shall be displayed on any Lot or posted within or upon any portion of the Common Area, including "For Rent," "For Lease," and "For Sale" signs; provided, that this prohibition shall not apply to signs required by legal proceedings.

Section 7. Business Activities. No business or commercial activities of any kind whatsoever shall be conducted in any Residence garage or out building or in any portion of any Lot without the prior written approval of the Board; provided, however, the foregoing restriction shall not apply to the activities, signs, or activities of the Association in the discharge of its responsibilities under the Governing Documents. Furthermore, no restrictions contained in this Section shall be construed in such a manner so as to prohibit: (a) any Owner from leasing or renting his or her Residence in accordance with Article II, Section 3, hereof; or (b) any Owner, lessee, or resident from conducting any other activities on the Owner's Lot otherwise compatible with residential use and the provisions of this Declaration which are permitted under applicable zoning laws or regulations without the necessity of first obtaining a special use permit or specific governmental authorization so long as any such activity does not involve exterior signage or create customer traffic within the Properties. The uses described above are expressly declared to be customarily incidental to the principal residential use and not in violation of this Section.

Section 8. Garbage. No rubbish, trash, or garbage shall be allowed to accumulate on Lots. Any trash that is accumulated by an Owner, tenant, or resident outside the interior walls of a Residence shall be stored entirely within appropriate covered disposal containers and facilities which shall be screened from view from any street, neighboring Lot or Common Area. Any extraordinary accumulation of rubbish, trash, garbage or debris (such as debris generated upon vacating of premises or during the construction of modifications and Improvements) shall be promptly removed from the Properties to a public dump or trash collection area by the Owner, tenant, or resident at his or her expense. The Association shall be entitled to impose reasonable fines and penalties for the collection of garbage and refuse disposed in a manner inconsistent with this Section.

Section 9. Storage. Storage of personal property on any Lot shall be entirely within the Owner's Residence, garage or other appropriate enclosed storage areas.

Section 10. Antennae and Similar Devices. In order to ensure adequate aesthetic controls and to maintain the general attractive appearance of the Properties, no Owner, resident or lessee shall, after the effective date of these Governing Documents, at his or her expense or otherwise, place any objects, such as masts, towers, poles, television and radio antennae, or television satellite reception dishes on or about the exterior of any building within the Properties except with the approval of the Board of Directors, which approval shall be given or withheld in their sole discretion. Furthermore, no activity shall be conducted on any Lot which causes broadcast interference with television or radio reception on any neighboring Lot.

Section 11. Diseases and Pests. No Owner, tenant, or resident shall permit any thing or condition to exist upon his or her Lot which shall induce, breed, or harbor infectious plant diseases, rodents or noxious insects.

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Section 12. Use of Private Streets in Common Area. Although all roads within the Properties are subject to the California Vehicle Code, the Association shall have the right to adopt reasonable rules regarding the control and use of the roads, vehicles operated thereon, and the speed of such vehicles. The Association is further authorized to delegate the discharge of its rights hereunder to a municipality or other governmental entity or to contract with a private security patrol company for such purposes so long as the private character of the roads is not jeopardized by such action.

Section 13. Restriction on Further Subdivision and Severability. No Lot shall be further subdivided nor shall less than all of any such Lot be conveyed by an Owner thereof and no Owner of a Lot within the Properties shall be entitled to sever that Lot from the Common Area portion of the Properties; provided, that nothing in this Declaration shall be deemed to prohibit the subdivision of the Double Lots into their constituent parts (*i.e.*, the two Lots originally conveyed by Declarants to the Double Lots' original purchasers) in the event any of the Double Lots are at any time merged pursuant to the provisions of any state or local law, ordinance, resolution, rule, or regulation.

Section 14. Variances. Upon application by any Owner, the Board of Directors shall be authorized and empowered to grant reasonable variances from the property use restrictions set forth in this Article, if specific application of the restriction will, in the sole discretion of the Board, either cause an undue hardship to the affected Owner or fail to further or preserve the common plan and scheme of development contemplated by this Declaration.

Section 15. Enforcement of Property Use Restrictions. The objective of this Declaration shall be to promote and seek voluntary compliance by Owners, tenants, and residents with the environmental standards and property use restrictions contained herein. Accordingly, in the event that the Association becomes aware of a property use infraction that does not necessitate immediate corrective action under Article XII, Section 6 hereof, the Owner, tenant, or resident responsible for the violation shall receive written notice thereof and shall be given a reasonable opportunity to comply voluntarily with the pertinent Governing Document provision(s). Such notice shall describe the noncomplying condition, request that the Owner, resident, or tenant correct the condition within a reasonable time specified in the notice, and advise the Owner, resident, or tenant of his or her right to be heard on the matter.

ARTICLE VII Presidio Golf Club

Section 1. The Indenture. Pursuant to an Indenture, dated August 3, 1910, by and among Owners of seventy-five percent (75%) of the Lots on the Properties, the Declarants, the Association, William Dutton, and the Presidio Golf Club (the "Indenture"), the Presidio Golf Club was granted certain enumerated benefits in

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addition to those of other Association Members. All such enumerated benefits are part of the general plan of restrictions common to all the Lots and designed for their mutual benefit, and are enforceable equitable servitudes, covenants, conditions, and restrictions by and among the various Members and the Association. It is the intention of the parties to these Governing Documents that the Presidio Golf Club continue to enjoy the benefits enumerated within the Indenture so long as the Lots subject to the Indenture are used pursuant to the Indenture's terms and conditions, and for "club purposes," as such phrase is contained in and interpreted pursuant to the Indenture's terms and conditions.

Section 2. Presidio Golf Club Members. For purposes of these Governing Documents and until the Presidio Golf Club shall cease to be an Association Member, the Owner of Lots 7 and 8 shall be the Presidio Golf Club, and its members, employees, invitees, licensees, and members' guests shall be deemed the Presidio Golf Club's invitees and licensees.

ARTICLE VIII Easements

Section 1. Street Easements. Each Owner and the Association shall have and is hereby granted a nonexclusive easement for street, roadway, and vehicular traffic purposes over and along the private streets within the Properties.

Section 2. Blanket Utility Easement. There is hereby created a blanket easement upon, across, over and under all of the Common Areas and within the front and side set back areas and non-structural portions on each Lot for ingress, egress, installation, replacing, repairing, and maintaining all utilities, including but not limited to water, sprinkler, and irrigation systems, sewers, gas, telephones, drainage, and electricity, and the master television antenna or cable television system. By virtue of this easement, it shall be expressly permissible for the providing utility company to erect and maintain the necessary equipment and underground facilities on the Common Area. Notwithstanding the foregoing, no sewer, electrical lines, water lines, or other utilities may be installed or relocated on the Properties except as initially designed and approved by the Declarant or thereafter approved by the Board of Directors. The easements provided for in this Section shall in no way affect any other Recorded easement on the Properties.

Section 3. Maintenance Easements. An easement is hereby granted to the Association, its officers, agents, employees, and to any contractor selected by the Association to enter in or to cross over the Common Area and any Lot to perform the Association's duties of maintenance and repair of the Lots, Common Area, or Common Facilities; provided, however, that any entry by the Association or its agents onto any Lot shall only be undertaken in strict compliance with Article III, Section 6(b).

Section 4. Other Easements. Each Lot and its Owner, and the Association as to the Common Area, are hereby declared to be subject to all the easements, dedications, and rights-of-way granted or reserved in, on, over and under the Properties and each Lot and Common Area as shown on the Subdivision Map or properly recorded with the San Francisco County Recorder prior to the Recordation of this Declaration.

Section 5. Priority of Easements. Wherever easements granted to the County are, in whole or in part, coterminous with any other easements, the easements of the County shall have and are hereby granted priority over the other easements in all respects.

ARTICLE IX Insurance

Section 1. Types of Insurance Coverage. The Association shall, to the extent reasonably available, purchase, obtain and maintain, with the premiums therefor being paid out of Common Funds, the following types of insurance, if and to the extent such insurance, with the coverages described below, is available at a reasonable premium cost:

(a) Fire and Casualty Insurance. A policy of fire and casualty insurance naming as parties insured the Association and any Mortgagee of the Common Area, and containing the standard extended coverage and replacement cost endorsements and such other or special endorsements as will afford protection and insure, for the full insurable, current replacement cost (excluding foundations and excavation, but without deduction for depreciation) as determined annually by the insurance carrier, all Common Facilities and the personal property of the Association for or against the following: (i) Loss or damage by fire or other risks covered by the standard extended coverage endorsement; (ii) Loss or damage from theft, vandalism or malicious mischief; (iii) Such other risks, perils, or coverage as the Board of Directors may determine.

Such policy or the endorsement made a part thereof shall, to the extent available, provide that the insurer issuing the policy agrees to abide by the decision of the Association made in accordance with the provisions of Article XI of this Declaration as to whether or not to repair, reconstruct or restore all or any damaged or destroyed portion of the Common Facilities.

(b) Public Liability and Property Damage Insurance. To the extent such insurance is reasonably obtainable, a policy of comprehensive public liability and property damage insurance naming as the parties insured the Association, each member of the Board of Directors, any manager, the Owners, residents, and occupants of Lots, and such other persons as the Board may determine. The policy will insure each named party against any liability incident to the ownership and use of the Common Area, including, if obtainable, a cross-liability or severability of interest endorsement insuring each insured against liability to each other insured. The limits of such insurance shall not be less than five hundred thousand dollars (\$500,000.00) covering all claims for death, personal injury

and property damage arising out of a single occurrence. Such insurance shall include, but not be limited to, coverage against water damage liability, liability for nonowned and hired automobiles, liability for property of others and any other liability or risk customarily covered with respect to projects similar in construction, location and use.

(c) Additional Insurance and Bonds. To the extent such insurance is reasonably obtainable, the Association may also purchase with Common Funds such additional insurance and bonds as it may, from time to time, determine to be necessary or desirable, including, without limiting the generality of this Section, demolition insurance, flood insurance, and workers' compensation insurance. The Board shall purchase and maintain such insurance on personal property owned by the Association and any other insurance, including directors and officers liability insurance, that it deems necessary or desirable.

Section 2. Coverage Not Available. In the event any insurance policy, or any endorsement thereof, required by Section 1 of this Article is not available, then the Association shall obtain such other or substitute policy or endorsement as may be available which provides, as nearly as possible, the coverage hereinabove described. The Board shall notify the Owners of any material adverse changes in the Association's insurance coverage.

Section 3. Copies of Policies. Copies of all insurance policies (or certificates thereof showing the premiums thereon have been paid) shall be retained by the Association and shall be available for inspection by Owners at any reasonable time.

Section 4. Adjustment of Losses. The Board is appointed attorney-in-fact by each Owner to negotiate and agree on the value and extent of any loss under any policy carried pursuant to Section 1 of this Article. The Board is granted full right and authority to compromise and settle any claims or enforce any claim by legal action or otherwise and to execute releases in favor of any insured.

Section 5. Insurance on Lots and Residences. An Owner may carry whatever personal liability, property damage liability, fire, and casualty insurance with respect to his or her Lot, Residence and personal property as the Owner desires. The Association shall have no responsibility for the adequacy or extent of such insurance coverage.

ARTICLE X
Damage or Destruction

Section 1. Common Facilities: Bids and Determination of Available Insurance Proceeds. In the event any Common Facilities are ever damaged or destroyed, then, and in such event, as soon as practicable thereafter the Board of Directors shall: (a) obtain bids from at least two reputable, licensed contractors, which bids shall set forth in detail

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the work required to repair, reconstruct and restore the damaged or destroyed portions of the Common Facilities to substantially the same condition as they existed prior to the damage and the itemized price asked for such work; and (b) determine that amount of all insurance proceeds available to the Association for the purpose of effecting such repair, reconstruction, and restoration.

Section 2. Common Facilities; Sufficient Insurance Proceeds. Subject to the provisions of Section 1 of this Article, if, in the event of damage to or destruction of any portion of any Common Facilities, the insurance proceeds available to the Association are sufficient to cover the costs of repair, reconstruction and restoration, then the Association may cause such facilities to be repaired, reconstructed, and restored.

ARTICLE XI Condemnation

If all or part of the Common Area shall be taken or condemned by any authority having the power of eminent domain, all compensation and damages for or on account of the taking of the Common Area, exclusive of compensation for consequential damages to certain affected Lots or Parcels, shall be payable to the Association as trustee for all Owners and mortgagees according to the loss or damages to their respective interest in the Common Area. The Association, acting through its Board of Directors, shall have the right to act on behalf of the Owners with respect to the negotiation, settlement, and litigation of the issues with respect to the taking and compensation affecting the Common Area. Each Owner hereby designates and appoints the Association as his or her attorney-in-fact for such purposes.

ARTICLE XII Breach and Default

Section 1. Remedy at Law Inadequate. Except for the nonpayment of any Assessment, it is hereby expressly declared and agreed that the remedy at law to recover damages for the breach, default, or violation of any of the covenants, conditions, restrictions, limitations, reservations, grants of easements, rights, rights-of-way, liens, charges or equitable servitudes contained in this Declaration are inadequate and that the failure of any Owner, tenant, occupant, or user of any Lot or any portion of the Common Area or Common Facilities, to comply with any provision of the Governing Documents may be enjoined by appropriate legal proceedings instituted by any Owner, the Association, its officers or Board of Directors, or by their respective successors in interest.

Section 2. Nuisance. Without limiting the generality of the foregoing Section 1, the result of every act or omission whereby any covenant contained in this Declaration is

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violated in whole or in part is hereby declared to be a nuisance, and every remedy against nuisance, either public or private, shall be applicable against every such act or omission.

Section 3. Costs and Attorneys' Fees. In any action brought because of any alleged breach or default of any Owner under this Declaration or any other Governing Document, the court may award to the Association its reasonable attorneys' fees and other costs as it may deem just and reasonable.

Section 4. Cumulative Remedies. The respective rights and remedies provided by this Declaration or by law shall be cumulative, and the exercise of any one or more of such rights or remedies shall not preclude or affect the exercise, at the same or at different times, of any other such rights or remedies for the same or any different default or breach or for the same or any different failure of any Owner, tenant, resident, or others to perform or observe any provision of this Declaration.

Section 5. Failure Not a Waiver. The failure of any Owner, the Board of Directors, the Association, or its officers or agents to enforce any of the covenants, conditions, restrictions, limitations, reservations, grants or easements, rights, rights-of-way, liens, charges or equitable servitudes contained in this Declaration shall not constitute a waiver of the right to enforce the same thereafter, nor shall such failure result in or impose any liability upon the Association or the Board, or any of its officers or agents.

Section 6. Rights and Remedies of the Association.

(a) **Rights Generally.** In the event of a breach or violation of any Association Rule or of any of the restrictions contained in any Governing Document by an Owner, his or her family, or the Owner's guests, employees, invitees, licensees, or tenants, the Board, for and on behalf of all other Owners, may enforce the obligations of each Owner, tenant, or resident to obey such Rules, covenants, or restrictions through the use of such remedies as are deemed appropriate by the Board and available in law or in equity, including but not limited to the hiring of legal counsel, the imposition of fines and monetary penalties, the pursuit of legal action, or the suspension of the Owner's voting rights as a Member; provided, however, the Association's right to undertake disciplinary action against its Members shall be subject to the conditions set forth in this Section.

The decision of whether it is appropriate or necessary for the Association to take enforcement or disciplinary action in any particular instance shall be within the sole discretion of the Board or its duly authorized enforcement committee. If the Association declines to take action in any instance, any Owner shall have such rights of enforcement as exist by virtue of Section 1354 of the California Civil Code or otherwise by law.

The Association shall annually, at the time of distribution of the *pro forma* budget pursuant to Article XII, Section 5 of the Bylaws, provide a summary of the provisions of California Civil Code Section 1354 to the Members. The summary shall specifically state

that such summary is provided pursuant to California Civil Code Section 1354(i). The Summary shall include the following language:

"Failure by any member of the association to comply with the prefiling requirements of Section 1354 of the Civil Code may result in the loss of your rights to sue the association or another member of the association regarding enforcement of the governing documents."

(b) Schedule of Fines. The Board may implement a schedule of reasonable fines and penalties for particular offenses that are common or recurring in nature and for which a uniform fine schedule is appropriate (such as fines for late payment of Assessments or illegally parked vehicles). Once imposed, a fine or penalty may be collected as a Special Individual Assessment.

(c) Definition of "Violation". A violation of the Governing Documents shall be defined as a single act or omission occurring on a single day. If the detrimental effect of a violation continues for additional days, discipline imposed by the Board may include one component for the violation and, according to the Board's discretion, a per diem component for so long as the detrimental effect continues. Similar violations on different days shall justify cumulative imposition of disciplinary measures. The Association shall take reasonable and prompt action to repair or avoid the continuing damaging effects of a violation or nuisance occurring within the Common Area at the cost of either the responsible Owner, tenant, or both.

(d) Limitations of Disciplinary Rights.

(i) Loss of Rights; Forfeitures. The Association shall have no power to cause a forfeiture or abridgment of an Owner's right to the full use and enjoyment of his or her Lot due to the failure by the Owner (or his or her family members, tenants, guests, or invitees) to comply with any provision of the Governing Documents or of any duly enacted Association Rule except where the loss or forfeiture is the result of the judgment of a court of competent jurisdiction, a decision arising out of arbitration or a foreclosure or sale under a power of sale for failure of the Owner to pay Assessments levied by the Association, or where the loss or forfeiture is limited to a temporary suspension of an Owner's rights as a Member or the imposition of monetary penalties for failure to pay Assessments or otherwise comply with any Governing Documents so long as the Association's actions satisfy the due process requirements of subparagraph (ii), below.

(ii) Hearings. No penalty or temporary suspension of rights shall be imposed pursuant to this Article unless the Owner alleged to be in violation is given at least fifteen (15) days prior notice of the proposed penalty or temporary suspension and is given an opportunity to be heard before the Board of Directors or appropriate committee established by the Board with respect to the alleged violation(s) at a hearing conducted at least five (5) days before the effective date of the proposed disciplinary action.

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Notwithstanding the foregoing, under circumstances involving conduct that constitutes: (A) an immediate and unreasonable infringement of, or threat to, the safety or quiet enjoyment of neighboring Owners and residents; (B) a traffic or fire hazard; (C) a threat of material damage to, or destruction of, the Common Area or Common Facilities; or (D) a violation of the Governing Documents that is of such a nature that there is no material question regarding the identity of the violator or whether a violation has occurred (such as late payment of Assessments or parking violations), the Board of Directors, or its duly authorized agents, may undertake immediate corrective or disciplinary action and, upon request of the offending Owner (which request must be received by the Association, in writing, within five (5) days following the Association's disciplinary action), or on its own initiative, conduct a hearing as soon thereafter as reasonably possible. The location of the hearing shall accompany the notice of disciplinary action.

The hearing shall be held no more than fifteen (15) days following the date of the disciplinary action or fifteen (15) days following receipt of the accused Owner's request for a hearing, whichever is later. Under such circumstances, any fine or other disciplinary action shall be held in abeyance and shall only become effective if affirmed at the hearing.

At the hearing the accused shall be given the opportunity to be heard, including the right to present evidence and to present or question witnesses. The Board shall notify the accused Owner, in writing, of the Board's decision within three (3) business days following conclusion of the hearing. In no event shall the effective date of any disciplinary action commence sooner than five (5) days following conclusion of the hearing unless (i) the hearing merely affirms summary disciplinary action initiated pursuant to the immediately preceding paragraph; or (ii) earlier commencement is necessary to preserve the quiet enjoyment of other residents or to prevent further damage to, or destruction of, the Properties or any portion thereof.

(e) Notices. Any notice required by this Article shall, at a minimum, set forth the date and time for the hearing, a brief description of the action or inaction constituting the alleged violation of the Governing Documents and a reference to the specific Governing Document provision alleged to have been violated. The notice shall be in writing and may be given by any method reasonably calculated to give actual notice; provided, however, that if notice is given by mail it shall be sent by first-class or certified mail sent to the last address of the Member shown on the records of the Association.

(f) Rules Regarding Disciplinary Proceedings. The Board shall be entitled to adopt rules that further elaborate and refine the procedures for conducting disciplinary proceedings. Such rules, when approved and adopted by the Board, shall become a part of the Association Rules.

ARTICLE XIII
Protection of Mortgagees

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Section 1. Priority. In the event any provision of this Article is inconsistent with or contrary to any other provision of this Declaration, the provisions of this Article shall control.

Section 2. Notification of Default. The Mortgagee of any Lot, by written notice to the Association, may request and be thereby entitled to receive, written notice of any default which is outstanding for sixty (60) days or longer which results from an Owner's failure to perform his or her obligations under this Declaration or breach of any provision of the Bylaws of the Association or the rules and regulations adopted by the Association from time to time.

Section 3. Rights of First Refusal. Any right given by an Owner of a Lot to any third person to purchase such Lot before it is offered for sale or sold to any other person (such right commonly known as a "right of first refusal"), shall not be binding upon or enforceable against any Mortgagee acquiring such Lot pursuant to an exercise of the remedies provided for in the Mortgage, including foreclosure by judicial action, exercise of a power of sale or acceptance of a deed or assignment in lieu of foreclosure.

Section 4. Effect of Foreclosure on Assessments. Any Mortgagee who acquires title to a Lot pursuant to an exercise of the remedies provided for in the Mortgage, including foreclosure by judicial action, or exercise of a power of sale, shall acquire such title free of any claims by the Association for unpaid Assessments or charges against the Lot which have accrued prior to the time such Mortgagee acquires title to the Lot; provided, however, this exception shall not be applicable to any claim for Assessments or charges levied by the Association against all Lots for the purpose of recovering any revenue lost by reason of the nonpayment of past due Assessments upon such Lot. The sale or transfer of title to a Lot by deed or assignment in lieu of foreclosure, or any other voluntary conveyance of title, shall not relieve an Owner or the grantee from the liability for any Assessments which became due prior to such sale or transfer, nor relieve such Lot from a duly recorded lien for any unpaid prior assessments.

Section 5. Payment of Common Area Obligations. Any Mortgagee, after at least ten (10) days prior notification to the Association of the items to be paid and the failure of the Association within such time to properly make required payments, may pay, alone or in conjunction with other Mortgagees, delinquent taxes, liens or Assessments which may be or become a charge against the Common Area, or any portion thereof, and any overdue premiums on policies of fire and extended coverage insurance for the common area and in the event of a lapse of such policy of insurance, pay premiums to secure a new policy. In the event such payments are made, the Mortgagee making such payment shall be entitled to immediate reimbursement from the Association to the extent of the payment made.

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ARTICLE XIV
Notices

Section 1. Mailing Addresses. Any communication or notice of any kind permitted or required herein shall be in writing and may be served, as an alternative to personal service, by mailing the same as follows:

If to any Owner:

To the street address of his or her Lot or to such other address as he or she may from time to time designate in writing to the Association.

If to the Association:

Presidio Terrace Association, at the home of the President of the Association (or to such other address as the Association may from time to time designate in writing to the Owners)

Section 2. Personal Service Upon Co-Owners and Others. Personal service of a notice or demand to one of the Co-Owners of any Lot, to any general partner of a partnership which is the Owner of Record of the Lot, or to any officer or agent for service of process of a corporation which is the Owner of Record of the Lot, shall be deemed delivered to all such Co-Owners, to such partnership, or to such corporation, as the case may be.

Section 3. Deposit in United States Mails. All notices and demands served by mail shall be by first-class or certified mail, with postage prepaid, and shall be deemed delivered four (4) days after deposit in the United States mail in the County.

ARTICLE XV
No Public Rights in the Properties

Nothing contained in this Declaration shall be deemed to be gift or dedication of all or any portion of the Properties to the general public or for any public use or purpose whatsoever.

ARTICLE XVI
Amendment of Declaration

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Section 1. Amendment in General. This Declaration may be amended or revoked in any respect by the vote or assent by written ballot of a majority of the Voting Power of the Association; provided, that if any provision of this Declaration requires a vote of a larger proportion of the Members, such provisions may not be altered, amended, or repealed except by such greater vote, unless otherwise specifically provided herein.

Section 2. Effective Date of Amendment. The amendment will be effective upon the Recording of a Certificate of Amendment, duly executed and certified by the President and Secretary of the Association, setting forth in full the amendment so approved and that the approval requirements of Section 1 above have been duly met. If the consent or approval of any governmental authority, Mortgagee, or other entity is required under this Declaration to amend or revoke any provision of this Declaration, no such amendment or revocation shall become effective unless such consent or approval is obtained.

Section 3. Reliance on Amendments. Any amendments made in accordance with the terms of this Declaration shall be presumed valid by anyone relying on them in good faith.

ARTICLE XVII
General Provisions

Section 1. Term. The covenants, conditions, restrictions, limitations, reservations, grants of easement, rights, rights-of-way, liens, charges and equitable servitudes contained in this Declaration shall run with, and shall benefit and burden the Lots and the Common Area as herein provided, and shall inure to the benefit of and be binding upon the Owners, the Association, its Board of Directors, and its officers and agents, and their respective successors in interest, for the term of 60 years from the date of the Recording of this Declaration. After the expiration of the initial term, the term of this Declaration shall be automatically extended for successive periods of 10 years each unless, within 6 months prior to the expiration of the initial 60-year term or any such 10-year extension period, a recordable written instrument, approved by Owners entitled to vote and holding at least a majority of the Voting Power of the Association terminating the effectiveness of this Declaration, is Recorded.

Section 2. Construction.

(a) Restrictions Construed Together. All of the covenants, conditions and restrictions of this Declaration shall be liberally construed together to promote and effectuate the fundamental concepts of the development of the Properties as set forth in

F838114

the Recitals of this Declaration. Failure to enforce any provision hereof shall not constitute a waiver of the right to enforce that provision in a subsequent application or any other provision hereof.

(b) Restrictions Severable. Notwithstanding the provisions of subparagraph (a) above, the covenants, conditions and restrictions of this Declaration shall be deemed independent and severable, and the invalidity or partial invalidity of any provision or portion thereof shall not affect the validity or enforceability of any other provision.

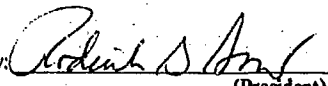
(c) Singular Includes Plural. The singular shall include the plural and the plural the singular unless the context requires the contrary, and the masculine, feminine or neuter shall each include the masculine, feminine and neuter, as the context requires.

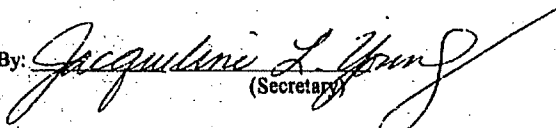
(d) Captions. All captions or titles used in this Declaration are intended solely for convenience of reference and shall not affect the interpretation or application of any of the substantive terms or provisions of this Declaration.

IN WITNESS WHEREOF, this First Restated Declaration of Covenants, Conditions, and Restrictions for Presidio Terrace is executed by the duly authorized officers of the Association.

DATED: July 27, 1995.

**PRESIDIO TERRACE ASSOCIATION, a
California nonprofit mutual benefit corporation**

By: 
(President)

By: 
(Secretary)

F83S114

Roderick G. Snow and Jacqueline L. Young, as President and Secretary, respectively, of Presidio Terrace Association, a California nonprofit mutual benefit corporation, hereby certify and declare, under penalty of perjury, that the foregoing First Restated Declaration of Covenants, Conditions and Restrictions for Presidio Terrace has been approved by the percentage of Owners required by the Original Declaration.

Executed at San Francisco, California, on the 24 day of July, 1995.

By: Roderick G. Snow
(President)

By: Jacqueline L. Young
(Secretary)

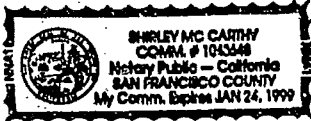
ACKNOWLEDGMENT

STATE OF CALIFORNIA)
CITY AND COUNTY OF SAN FRANCISCO)

On this 24th day of July, 1995, before me, the undersigned, a Notary Public, State of California, duly commissioned and sworn, personally appeared Jacqueline L. Young personally known to me (or proved to me on the basis of satisfactory evidence) to be the person who executed the within instrument as Secretary, or on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the City and County of San Francisco that day and year in this certificate first above written.

Shirley Mc Carthy
Notary Public, State of California



F83S114

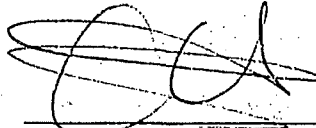
ACKNOWLEDGMENT

STATE OF CALIFORNIA)
CITY AND COUNTY OF SAN FRANCISCO)

On this 31st day of July, 1995, before me, the undersigned, a Notary Public, State of California, duly commissioned and sworn, personally appeared Roderick D. Snow personally known to me (or proved to me on the basis of satisfactory evidence) to be the person who executed the within instrument as President, or on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the City and County of San Francisco that day and year in this certificate first above written.





Notary Public, State of California

EXHIBIT 8

Name and address of Association's attorney again listed in City's files in 1997.

RECORDING REQUESTED BY, AND WHEN RECORDED, MAIL TO:

LAW OFFICES OF WILLIAM M. SCHERER
Attn.: William M. Scherer, Esq.
214 Grant Avenue, Suite 400
San Francisco, California 94108

San Francisco Co Recorder's Office
Gregory Joseph Diaz, County Recorder

DOC - 97-3171694-00
Check Number 2099
Wednesday, JUN 11, 1997 11:34:57
RSC \$11.00 | PAG \$7.00 | MIC \$1.00
STP \$6.00
Tel Pd \$25.00 Nbr-0000806601
REEL 0901 IMAGE 0330 ofa/PT/1-7

(Space Above For Recorder's Use)

LICENSE AND AGREEMENT

This License and Agreement ("Agreement") is entered into as of January 1, 1997, by and among Presidio Terrace Association, a California nonprofit mutual benefit corporation (the "Association"), the Presidio Golf Club, a California nonprofit mutual benefit corporation (the "Golf Club"), and Misha Petkevich ("Petkevich").

RECITALS

- A. A pedestrian path currently runs from the parking area in front of the Presidio Golf Course clubhouse's main entrance, along the space between the edge of the Golf Club's property line and its clubhouse, and down to Presidio Terrace (the "Path").
- B. The parties desire to construct an iron gate for the mutual security of all Association residents, which gate shall be located on the path and anchored on one side by the Golf Club's clubhouse and on the other by Petkevich's iron fence (the "Gate").
- C. The parties desire to enter into this Agreement and Petkevich and the Golf Club desire to grant a revocable license to the Association, as further specified below, in order to delineate the rights and obligations of the respective parties hereto.

AGREEMENT

NOW, THEREFORE, for and in consideration of the covenants and promises herein set forth, the parties hereto agree as follows:

1. Grant of License; Construction of the Gate.

(a) Petkevich and the Golf Club hereby grant a revocable license to the Association to construct and mount the Gate on the Path. Such license shall remain in force and effect for so long as any of the parties in good faith believes that the Gate is necessary for the security and/or quiet enjoyment of Association residents and the Association is willing to undertake the enumerated responsibilities and obligations in this Agreement; provided, that this license shall not be binding upon any subsequent purchaser of the property and improvements upon which the Path and Gate lie.

(b) The Association shall construct the Gate of iron and the Gate shall be of a style and color consistent with Petkevich's current iron fence. The parties acknowledge that

G171694

the Pelkevich's current fence color is black with gold highlights. The Gate's construction and installation costs shall be paid for by the Association. The Gate shall be mounted on the Path between the wall of the Golf Club's clubhouse and Pelkevich's Iron fence. The location of the gate shall be approved by the parties hereto prior to installation. The gate shall have a key pad lock that will permit the Golf Club to have ready access to the rear of their clubhouse. The Golf Club and Pelkevich grant the Association the right to mount the Gate in such manner as is most economical and provides the greatest security and utility to the Association's residents; provided, that the Gate shall be mounted professionally, with a minimum of intrusion into the clubhouse's structure, and its anchor bolts and supports on Pelkevich's Iron fence shall be attached to a main vertical support.

2. Maintenance of the Gate. The Association shall be responsible for the Gate's inspection, maintenance, and repair. The Association shall follow such guidelines, in its discretion, as are necessary to keep the Gate in good physical condition, appearance, and repair. All costs necessary for the Gate's inspection, maintenance, and repair shall be paid for by the Association.

3. Attorneys' Fees. In any dispute arising under this Agreement the prevailing party will be entitled to recover from the other party reasonable attorneys' fees and costs of suit.

4. Modifications/Entire Agreement. None of the provisions of this Agreement may be waived, changed or altered except by an instrument signed by all parties. This Agreement contains the entire agreement and understanding between the parties to it, and supersedes all prior discussions and agreements between the parties with respect to the subject matter hereof.

5. Reformation/Severability. If for any other reason any provision of this Agreement is declared invalid by any tribunal, then such provisions shall be deemed automatically adjusted to the minimum extent necessary to conform to the requirements for validity as declared at such time and, as so adjusted, shall be deemed a provision of this Agreement, as though originally included herein. In the event that the provision invalidated is of such a nature that it cannot be so adjusted, the provision shall be deemed deleted from this Agreement as though such provision had never been included herein. In either case, the remaining provisions of this Agreement shall remain in effect.

6. Non-Waiver. No delay or failure by any party to exercise any right of this Agreement, and no partial or single exercise of that right, shall constitute a waiver of that or any other right, unless otherwise expressly provided herein. No such waiver shall be given effect or be binding unless expressed in writing and signed by the waiving party.

7. Binding Nature of Agreement. This Agreement shall be binding on and the benefits shall inure to the successors, and assigns of the parties hereto. Each signing party

Name of Presidio
Terrace
Association's
President in City's
file in 1997

G171694

represents and warrants that he is duly authorized to enter into this Agreement and bind the party upon whose behalf he is signing.

"ASSOCIATION"

"GOLF CLUB"

"PETKEVICH"

PRESIDIO TERRACE
ASSOCIATION, a California
nonprofit mutual benefit
corporation

PRESIDIO GOLF CLUB, a
California nonprofit mutual
benefit corporation

By: [Signature]
Spencer Hoopes, President

By: [Signature]
President

[Signature]
Misha Petkevich

By: [Signature]
Secretary

[Handwritten initials]

EXHIBIT 9

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.

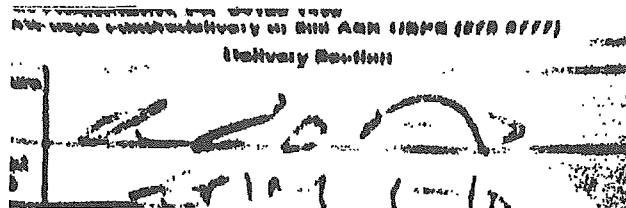


Date Produced: 03/16/2015

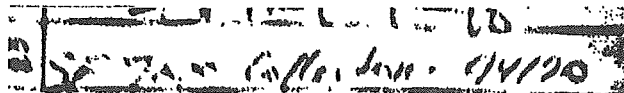
REPRODUCTION & MAIL SERVICES:

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



Bulk Proof of Delivery Table of Contents for 2015
Mailer: REPRODUCTION & MAIL SERVICES - Mailer ID: 901 149 851

Label ID	Delivery Date/Time	Recipient	File Identifier
7199 9991 7035 0741 5338	03/10/2015 at 09:12 am	S HO	pod0316150001
7199 9991 7035 0741 5376	02/28/2015 at 11:13 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5383	02/28/2015 at 11:13 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5390	02/28/2015 at 11:13 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5406	02/28/2015 at 11:12 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5413	02/28/2015 at 11:12 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5420	02/28/2015 at 11:13 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5437	02/28/2015 at 11:13 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5444	03/02/2015 at 11:27 am	Recipient Name missing.	pod0309150001
7199 9991 7035 0741 5468	02/28/2015 at 11:12 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5475	02/28/2015 at 11:12 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5482	02/28/2015 at 11:12 am	Recipient Name missing.	pod0302150001
7199 9991 7035 0741 5499	03/09/2015 at 10:44 am	S HO	pod0316150001
7199 9991 7035 0741 5505	03/13/2015 at 08:32 am	S H	pod0316150001

EXHIBIT 10

Scott Emblidge

From: Buckley, Theresa (TTX) <theresa.buckley@sfgov.org>
Sent: Thursday, August 24, 2017 1:24 PM
To: Scott Emblidge
Cc: Alexander, Jean (CAT); Ruwart, Carole (CAT)
Subject: RE: Our phone call

Scott,

Thank you for your confirmation email. I've made one change below to reflect that the returned Notice of Sale document was signed by an employee of the City and County of San Francisco's Repromail department, not the Tax Collector's office. Otherwise, the statement is an accurate account of our conversation.

Theresa Buckley
(415) 554-4492
Theresa.Buckley@sfgov.org

From: Scott Emblidge [mailto:emblidge@mosconelaw.com]
Sent: Thursday, August 24, 2017 12:40 PM
To: Buckley, Theresa (TTX)
Subject: Our phone call

Theresa,

Thank you for your phone call this morning. To confirm, I have agreed to suspend the Immediate Disclosure Request that I emailed to you and Debra Lew yesterday afternoon. I did so because you represented to me that the Treasurer/Tax Collector is *not* contending that the Notice of Sale the Tax Collector sent by certified mail to the Presidio Terrace Association relating to the 2015 tax sale was actually delivered to or signed for by the Association. To the contrary, we both agreed that the Tax Collector's records appear to show that the Notice of Sale was returned by the Postal Service to, and signed for by, an employee of the City and County of San Francisco's Repromail Department ~~the Tax Collector's office~~.

Please confirm that I have accurately described our conversation.

Scott Emblidge

Moscone Emblidge & Otis LLP
220 Montgomery Street, Suite 2100, San Francisco, California 94104
Phone 415.362.3599 | Fax 415.362.2006 | Email: emblidge@mosconelaw.com
www.mosconelaw.com

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EXHIBIT 11

sfgov | SFGov | Residents | Business | Government | Visitors | Online Services | [Help](#)

City and County of San Francisco

Name Search

Last Name:

First Name:

How to Search?: By name (matching your spelling) Phonetically (by sound)

Agency:

Other Options: [Agency Directory](#) [Employee Listing](#) [Phone Search](#)

Matches for: S HO Page 1 of 1

Name	Agency	Phone
Ho, Sam	Treasurer and Tax Collector	554-7949
Ho, Samuel	Juvenile Probation Department	415-753-7814

Note: We recognize that some entries in the telephone directory may be out of date and apologize for any inconvenience this may cause. The responsibility for updating the telephone directory records, however, rests with each individual City agency.

EXHIBIT 12

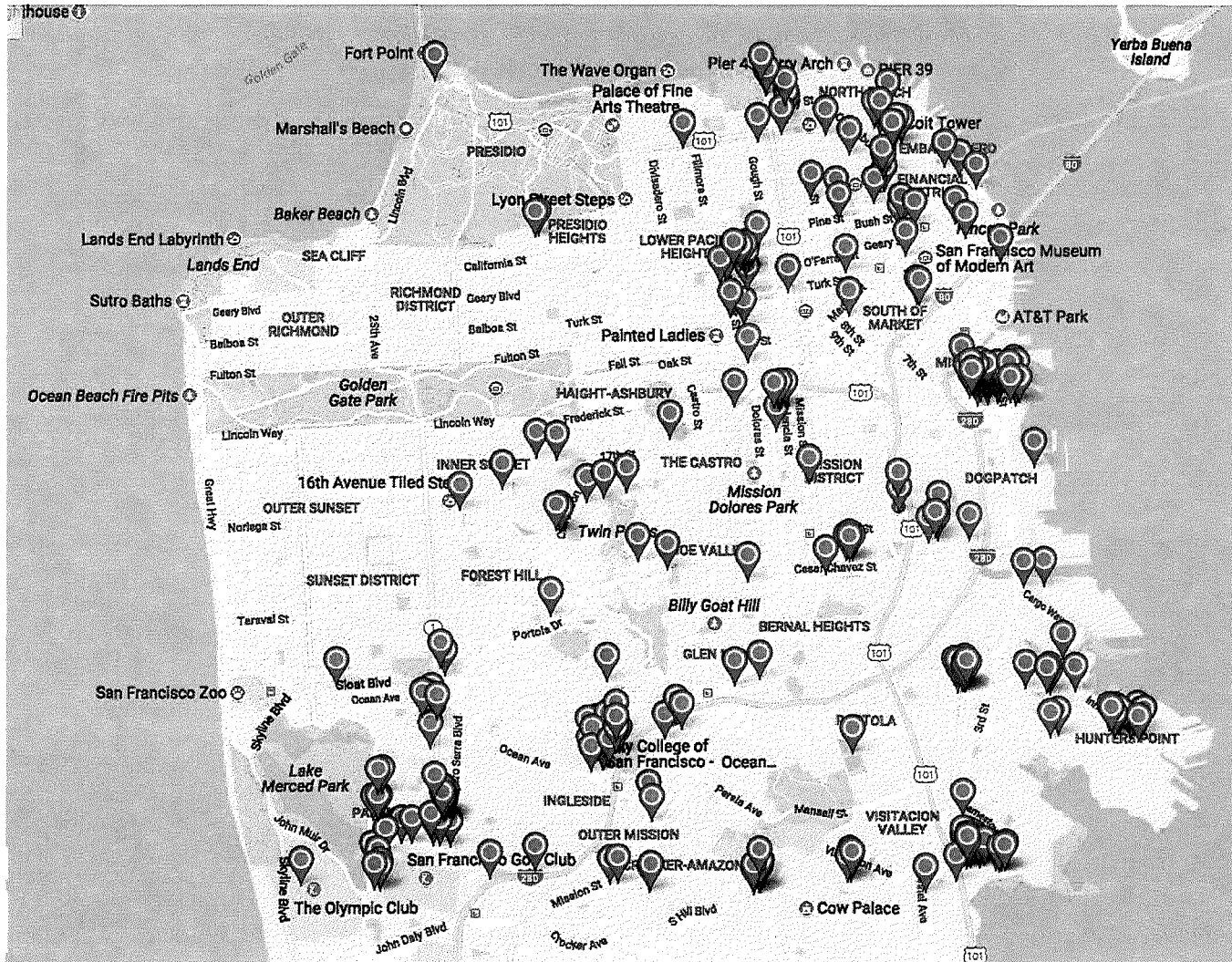
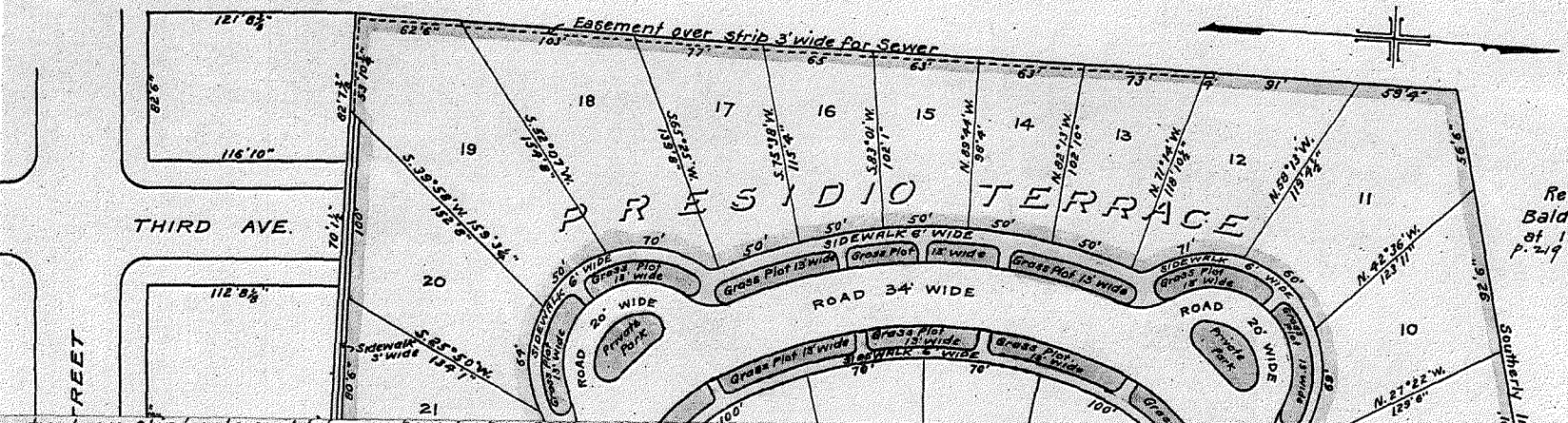


EXHIBIT 13



Recorded at the request of
 Baldwin & Howell, Jun 28, 1905,
 at 1 min past 3 P.M. Liber I. of Maps
 p. 219
 Edmond Gadchaux,
 Recorder
 By Chas. M. Stoltz,
 Deputy.

E 34510

tract, excepting only said lots numbered upon said map from 17 to 20 inclusive, are hereby expressly de-
 vey the same in fee to PRESIDIO TERRACE ASSOCIATION, a corporation, to be held by it for the private use and b
 upon and subject to such conditions, covenants, powers, provisions and agreements as shall be set forth
 shall hereafter be made by me, or by myself and wife, to said PRESIDIO TERRACE ASSOCIATION.

State of California } ss. On this 14th day of June, in the year
 City of San Francisco } R. D. 1905, before me GEORGE T. KNOX,
 a Notary Public in and for the said City and County of San Francisco, State
 of California, residing therein and duly commissioned and sworn, personally
 appeared Antoine Borel, known to me to be the person described in, whose
 name is subscribed to and who executed the annexed instrument, and he
 acknowledged to me that he executed the same.

In witness whereof I have hereunto set my hand and affixed my Official
 Seal at my Office in said City and County on the day and year in this Certificate,
 above written.

Geo. T. Knox,
 Notary Public in and for the City and County
 of San Francisco, State of California.

The adjoining...
 made, acknowledge
 to the Board of P
 of California, an
 roads, alleys, hig
 of land shown
 dedicated for
 ed on behalf of
 Without act
 this 28th day of
 (Seal) F. R. M.
 E. A. J.
 Thos. F.

EXHIBIT 14

Amended Appendix A

Revised Description of Services to be Provided by Contractor

Contractor shall update the parties of interest research it completed on the 335 parcels City provided in the spring of 2014. Contractor shall provide an electronic file of the parties of interest reports on an excel file with ownership interests, names, addresses, APN, situs, current owner(s), legal description, and grantor with date/doc. no./type.

The updated information shall identify IRS liens, open bankruptcies, judgments and other monetary liens, and deeds of trusts that appear in the public records.

The information may be submitted on a flow basis as work is completed, and must be submitted by February 6, 2015.

EXHIBIT 15

Appendix A

Description of Services to be provided by Contractor

Contractor will provide an electronic file of the parties of interest reports on an excel file with Ownership Interests, Names, Addresses, APN, Situs, Current Owner(s), Legal Description, and Grantor with Date/Doc No./Type.

The report will identify IRS liens, bankruptcies, contamination documentation, and/or any inconsistencies, if available.

The reports may be submitted on a flow basis, each week as work is completed, and must be completed by May 5, 2014, ensuring the mailing of the Notice to Parties of Interest deadline of May 12, 2014 is met.

The fees for these reports will be \$163.00 per parcel for 335 timeshare parcels, for a total of \$54,605.00. This total amount includes reports, along with Errors and Omissions Insurance in the amounts of \$1,000,000/\$2,000,000, data in digital format and corresponding mailing labels.

EXHIBIT 16

From: Arevalo, Anna (TTX) <anna.arevalo@sfgov.org>
Sent: Thursday, June 8, 2017 1:32 PM
To: Augustine, David (TTX) <david.augustine@sfgov.org>
Cc: Cisneros, Jose (TTX) <jose.cisneros@sfgov.org>
Subject: Phone Call - 06/08/17

Hi David,

I received a call on José's line from Scott Emblidge, former Deputy City Attorney. He stated he is calling regarding the Presidio Terrace Association and its tax issues. Did not specify anything further.

He can be reached at 415-362-3591.

Would you like to contact him or should I direct this elsewhere?

Thank you,

Anna P. Arevalo

Assistant to Treasurer José Cisneros
Office of the Treasurer & Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4638
Tel: (415) 554-7870
<http://www.sftreasurer.org>

EXHIBIT 17

From: Lew, Debra (TTX)
To: [Scott Emblidge](#)
Subject: RE: Presidio Terrace
Date: Thursday, June 08, 2017 12:51:10 PM

Thanks Scott. We will be in touch with you likely next week.

Very truly yours,

Debra D. Lew
Assistant Tax Collector Attorney
Office of the Treasurer and Tax Collector -Legal Section
P.O. Box 7426
San Francisco, CA 94120-7426
Phone: (415) 554-7888
Fax: (415) 554-5010

From: Scott Emblidge [mailto:emblidge@mosconelaw.com]
Sent: Wednesday, June 07, 2017 5:12 PM
To: Lew, Debra (TTX)
Subject: Presidio Terrace

Debra,

Thank you for speaking with me this afternoon. I can't give you complete information about this situation because we have not yet received the documents in your office's possession, but here is what I believe happened.

Here is an image of Presidio Terrace:



The street and greenspace near the street are part of the “common area” owned and managed by the Presidio Terrace Association. Apparently, the common area is considered a separate parcel for tax purposes and over the years has been assessed property taxes of less than \$14.00 a year. Different property management firms have managed the common area and assisted the Association over the years. Obviously, the common area has no value to anyone other than the Association and its members.

Last week, the Association was informed that someone named Hiuyan Lam *now owns the common area*, after having purchased it at a tax sale. The Association was shocked. The property management firm was not aware of any sale or of any taxes owed, nor was any member of the Association. We understand that the Tax Collector sent a notice to the Association at 47 Kearny Street, an address that no one in the Association is familiar with. There was never any posting on the property alerting anyone that taxes were owed or that a tax sale was contemplated. No legitimate real estate investor would want to own this property since it is controlled by the Association.

I am writing in hopes that the Tax Collector will help the Association right this wrong. You are

the expert on these matters, but I believe that the Board of Supervisors can rescind this sale pursuant to Revenue & Taxation Code section 3731. I'm sure Mark Farrell would be happy to sponsor any such action by the Board. (I have not yet called Supervisor Farrell because I wanted to give the Treasurer and Tax Collector a chance to look into the situation first.) Perhaps there is an easier way to undo the sale than an action by the Board. Please let me know if you have any ideas.

What I want to *avoid* is a public dispute between the Association and the Tax Collector challenging the validity of the sale and the reasonableness of the Tax Collector's efforts to notify the Association and its members that its common area was being sold.

Please let me know your thoughts.

Scott Emblidge

Moscone Emblidge & Otis LLP
220 Montgomery Street, Suite 2100, San Francisco, California 94104
Phone 415.362.3599 | Fax 415.362.2006 | Email: emblidge@mosconelaw.com
www.mosconelaw.com

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EXHIBIT 18



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

Donald R. White
Treasurer-Tax Collector

Melani P. Munoz, Assistant Treasurer
Karen Poe, Chief Deputy

September 3, 2015

Copper Hill, Inc., a California Corporation
c/o Louis Yun
1768 Miramonte Avenue #4326
Mountain View, CA 94040

RE: Rescission of Sale APN 99-51-3-2, Gardella Plaza Livermore, CA

Dear Mr. Yun,

On July 21, 2015 the Alameda County Board of Supervisors approved the rescission of the sale of APN 99-51-3-2. Under Revenue and Taxation Code Section 3731(d) the Tax Collector shall execute a rescission of the tax deed; this will require your notarized signature.

Please contact me to make arrangements for a notary in preparation for the recordation by October 3, 2015. I can be reached at (510)272-6844 or via email at elvia.quiroga@acgov.org. Once the documentation is recorded the Auditor's Office will issue a refund of your purchase price of \$226,249.15 plus interest at the County pool apportioned rate as specified in Section 5151 from the date of the purchase of the property.

Regards,

Elvia Quiroga
Elvia Quiroga
Supervisor, Tax Defaulted Land

Enclosure

7013 3020 0202 3459 4354

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To
Street, Apt. No.,
or PO Box No.
City, State, ZIP+4

PS Form 3800, August 2008 See Reverse for Instructions

**ALAMEDA COUNTY BOARD OF SUPERVISORS
MINUTE ORDER**

The following action was taken by the Alameda County Board of Supervisors on 07/21/2015

Approved as Recommended Other

Unanimous Chan: Haggerty: Miley: Valle: Carson: - 5

Vote Key: N=No; A=Abstain; X=Excused

Documents accompanying this matter:

Documents to be signed by Agency/Purchasing Agent:

File No. 29553

Item No. 57

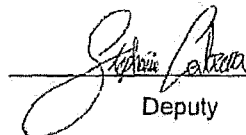
Copies sent to:
Karen Poe 20114

Special Notes:



I certify that the foregoing is a correct copy of a Minute Order adopted by the Board of Supervisors, Alameda County, State of California.

ATTEST:
Clerk of the Board
Board of Supervisors

By: 
Deputy



TREASURER - TAX COLLECTOR

DONALD R. WHITE
TREASURER - TAX COLLECTOR

June 30, 2015

Honorable Board of Supervisors
Administration Building
Oakland, CA 94612

Dear Board Members:

SUBJECT: Hearing on Rescission of Tax Deed to Purchaser of Tax-Defaulted Property, (APN 99-51-3-2), Date of Sale: March 2013

RECOMMENDATIONS:

- 1) Conduct a public hearing to consider the petition for rescission of the tax sale of APN 99-51-3-2, property located at Gardella Plaza Livermore to Copper Hill Inc. (Louis Yun, President) filed by Russel and Wolf, parties of interest, and further consider the submissions and statements from any interested parties that may make an appearance at the hearing.
- 2) That, upon reviewing all of the submissions of the interested parties and the Tax Collector, under the provisions of Revenue and Taxation Code, Section 3731, the Board of Supervisors rescinds the tax sale of APN 99-51-3-2, provided the Board concurs with the Tax Collector's recommendation to rescind the sale.
- 3) In the event, after due consideration and deliberation, the Board concurs with the Tax Collector's recommendation, direct the following: (a) Tax Collector to prepare and execute a Rescission of Tax Deed to Purchaser of Tax-Defaulted Property; (b) the Tax Collector Refund to Purchaser \$226,100, with interest on that amount as determined under Revenue and Taxation Code section 5151; and (c) the County Clerk-Recorder to record the Rescission of Tax Deed without charge.

DISCUSSION/SUMMARY:

On March 18, 2013, during the Tax Collector's annual public auction of tax-defaulted property, APN 99-51-3-2 ("Property") was sold to Copper Hill, Inc. for \$226,100, plus Documentary Transfer Tax for \$249.15.

On March 26, 2014, the County received a petition to rescind the tax sale filed on behalf of Larry D. and Janet M. Russel and Randall A. Wolf. The Tax Collector reviewed the petition and determined that the sale should be rescinded on the grounds that Mr. Wolf was a party of interest at the time of the sale and no notice of the sale was provided to him; County Counsel agrees the sale should be rescinded.

A letter was sent by County Counsel's Office to the purchaser, Copper Hill, Inc. in hopes that they would voluntarily agree to a rescission of the tax sale. In the letter, Copper Hill, Inc. was instructed to write us on or before November 17, 2014 if they agreed with the rescission of the sale. Copper Hill, Inc. was informed that if County Counsel or the Tax Collector had not heard from them by that time it would be assumed that they intended to object to the rescission and the matter will be referred to the Board of Supervisors for a hearing under section 3731(b). Copper Hill, Inc. did not respond by November 17th and may object to the rescission of tax sale.

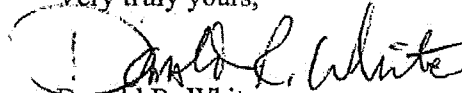
As required by law, the Tax Collector has notified all interested parties of the hearing scheduled for July 21, 2015, at 11:00 a.m. at 1221 Oak Street, 5th Floor, Oakland, CA, on Petitioner's request for the rescission of the tax sale of the Property. Along with that notice, all parties of interest were provided with a copy of the Procedures Governing Section 3731 Proceedings ("Procedures"). All written submissions received from interested parties have been submitted to the Board for this matter in accordance with the Procedures.

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

FINANCING:

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

Very truly yours,

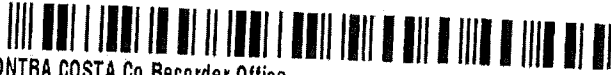


Donald R. White
Treasurer-Tax Collector

Attachment

cc: Donna R. Zeigler, County Counsel

DRW/klp



CONTRA COSTA Co Recorder Office
JOSEPH CANCIAMILLA, Clerk - Recorder

DOC - 2016-0161278-00

Thursday, AUG 11, 2016 14:10:54

FRE \$0.00

TII Pd \$0.00

Nbr-0002672842

lrc / R3 / 1-4



RUSSELL V. WATTS
TAX COLLECTOR

When recorded mail to:
RUSSELL V. WATTS
TAX COLLECTOR
P.O. Box 631
Martinez, CA 94553

RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

Declared to be tax-defaulted for Fiscal Year 2009 - 2010 under:

Default Number: 5994

Assessor's Parcel Number: 410-152-034

Pursuant to Revenue and Taxation Code section 3731, the Contra Costa County Board of Supervisors after a properly noticed hearing and with the written consent of the county legal advisor, may rescind the sale of tax-defaulted property if it is determined that the property should not have been sold.

Therefore, said sale for Tax Deed to the Purchaser of Tax-Defaulted Property recorded **March 11, 2016**, under Instrument Number **2016-0042120** of Official Records of said county is hereby rescinded. In accordance with Section 3731, upon recordation, this rescission causes said tax deed to be null and void as though never issued and all provisions of law relating to tax-defaulted property shall apply to said property.

The rescission of the tax deed referred to herein releases any and all interest in and to said property acquired by said tax deed. This rescission was approved by the County Board of Supervisors after a properly noticed hearing and was consented to by the county legal advisor, and is executed by the Tax Collector.

Executed on:

Date AUG 11 2016

RUSSELL V. WATTS, Tax Collector

A notary public or other officer completing this certificate verifies 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.

COPY

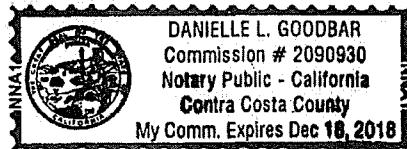
State of California
County of Contra Costa

On AUG 11 2016, before me, Danielle Lea Goodbar, Notary Public, personally Appeared RUSSELL V. WATTS, 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 on whose behalf 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.

County Clerk and Ex-Officio Clerk or Notary Public (SEAL)





Contra
Costa
County

To: Board of Supervisors
From: Russell Watts, Treasurer-Tax Collector
Date: August 9, 2016

Subject: Rescission of Tax Sale

RECOMMENDATION(S):

- (1) OPEN the public hearing to consider whether the tax sale of Assessor's Parcel Number 410-152-034 to Emmanuel V. Okereke should be rescinded;
- (2) RECEIVE and CONSIDER the submissions and statements concerning rescission of the tax sale of Assessor's Parcel Number 410-152-034;
- (3) CLOSE the hearing;
- (4) ORDER the tax sale of Assessor's Parcel Number 410-152-034 to Emmanuel V. Okereke rescinded and AUTHORIZE the Treasurer-Tax Collector to take the necessary steps to effectuate the rescission in accordance with the Revenue and Taxation Code;
- (5) AUTHORIZE and DIRECT the Auditor-Controller to refund the total purchase price of \$65,342.00 with interest as determined under Revenue and Taxation Code section 5151.

<input checked="" type="checkbox"/> APPROVE	<input type="checkbox"/> OTHER
<input checked="" type="checkbox"/> RECOMMENDATION OF CNTY ADMINISTRATOR	<input type="checkbox"/> RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: 08/09/2016 APPROVED AS RECOMMENDED OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

ABSENT: Candace Andersen, District II Supervisor

Contact: Brice Bins, (925) 957-2848

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: August 9, 2016
David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

cc:

FISCAL IMPACT:

The purchase price will be refunded to the tax sale purchaser from the Tax Sale Trust Fund and the interest rate on the purchase price will be refunded to the tax sale purchaser from the General Fund at the rate determined under Revenue and Taxation section 5151.

BACKGROUND:

The parcel that is the subject of the rescission is Assessor's Parcel Number 410-152-034 (the "Property"), an unimproved property located on California Avenue in San Pablo. The Property became tax defaulted on July 1, 2010 for non-payment of secured property taxes and, in accordance with Revenue and Taxation Code section 3691, the Treasurer-Tax Collector recorded the power to sell the Property on July 1, 2015. During the Treasurer-Tax Collector's public auction of tax-defaulted property on February 23, 2016, Emmanuel V. Okereke purchased the Property for \$65,342.00, an amount sufficient to satisfy the delinquent secured property taxes, including the transfer tax. The tax deed to Mr. Okereke was recorded on March 11, 2016.

On April 4, 2016, the County received an objection to the tax sale from the previous owner of the property, Jose Francisco Penado. Mr. Penado claimed that the Property had been sold at auction without his knowledge. After review of the objection from Mr. Penado, the Treasurer-Tax Collector's Office determined that the Assessor's Office had not updated their records to reflect Mr. Penado's purchase of the Property in 2009. Therefore, the Treasurer-Tax Collector's Office had notified the previous owner of record of the tax sale, rather than Mr. Penado.

After considering Mr. Penado's objection, the Treasurer-Tax Collector determined the sale should be rescinded on the grounds that Mr. Penado was not sent the required statutory notice of the tax sale. The Assessor's Office concurs that a rescission of the tax sale for the Property is warranted under the circumstances. Based on this conclusion, the Treasurer-Tax Collector sent an April 28, 2016 letter to the purchaser, Mr. Okereke, requesting that he consent to rescind the sale. However, Mr. Okereke has not agreed to do so to date.

Pursuant to Revenue and Taxation Code section 3731, if the written consent of the purchaser of the Property or a successor in interest is not obtained, the sale may be rescinded by the Board of Supervisors when both of the following conditions are met:

- (1) A hearing is scheduled before the Board of Supervisors; and
- (2) A notification is provided to the purchaser of the hearing scheduled before the Board of Supervisors.

These statutory conditions have been met. The Treasurer-Tax Collector has notified all interested parties, which include the purchaser and the previous owner of the Property, of the hearing time and place concerning rescission of the tax sale. County Counsel has also provided written consent to the rescission as required under Section 3731.

There are no statutory impediments to the rescission because the Property has not been transferred or conveyed by the purchaser at the tax sale to a bona fide purchaser for value and it has not become subject to a bona fide encumbrance for value subsequent to recordation of the tax deed. In addition, in connection with the tax sale, Mr. Okereke accepted the Treasurer-Tax Collector's Public Auction Terms and Conditions, which provide that if the Treasurer-Tax Collector determines the Property should not have been sold, Mr. Okereke will consent to rescission of the tax sale.

If the Board concurs with the Treasurer-Tax Collector and rescinds the sale, Mr. Penado, as the owner of the Property, will be responsible for the delinquent and current taxes and assessments that are owed on the Property and any associated charges. When the rescission is recorded, the sale becomes null and void, as though it never occurred.

CONSEQUENCE OF NEGATIVE ACTION:

If the rescission is not approved, the tax sale will not be rescinded without court intervention.

ATTACHMENTS

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4
- Attachment 5
- Attachment 6
- Attachment 7
- Attachment 8

EXHIBIT 19

Law Offices of
BEJAMIN DONEL

6003 Compton Ave
Los Angeles, CA 90001
(310)864-7600
(310)626-9752 fax

2-18-2015

Treasurer and Tax Collector
County of Los Angeles
225 N. Hill St
Los Angeles, CA 90051

VIA: Personal Service

Item Number: 87

Property: 20215 Cohasset St, Los Angeles (Winetka), CA 91306-2908
APN: 2114-005-038

Dear Tax Collector

Please be advise that the purchaser of the subject property collectively, contest the tax sale due to failure of adequate notice to interested parties as set forth below.

~~"Before the sale, the tax collector is required to notify the assessee and any other parties of interest, of the tax collector's power and intent to sell the property for nonpayment of taxes."
(R&T §3701)~~

The property is Lot 2 of tract 34650 as per map filed in book 974, pages 57 and 58. There is a covenant between the County and the then owners to keep lot 1 and 2 the same. Consideration of which was to the approval of the tract map for which the underlying homeowner have established a right to by virtue of the recorded CC&R. (Exhibit A)

The Subject Property is part of the common areas of large a condominium association consisting of 204 units all having an ownership interest in the said parcel. [see attached recorded CC&R section 2.02 (b)] (Exhibit B)

Further, based on the mailing list provided, its apparent that only a fraction of the homeowners were notified of the sale. Accordingly, the sale is defective based on the code section stated above due to insufficiency of notice.


It should also be noted that neither the Homeowners Association Forest Glen Inc., a California nonprofit mutual benefit corporation formed to govern the subject property nor its legal agent for service of process was served with the tax sale notice as required. (Exhibit C)

The County has wrongfully sold the Subject Property and exposed itself to liability to potentially 204 law suits from various homeowner and their title insurance company, including agencies regulating HUD loans, since the majority of the homeowners had obtained HUD approved loans and as part of their loans, interest in the subject property that is sold was conveyed.

In sum, the Buyer hereby requests and does consent to the rescission of the sale and requests that such be done.

Your anticipated cooperation is greatly appreciated.

Sincerely,



Benjamin Donel
Attorney at Law

RECORDING REQUESTED BY
COUNTY OF LOS ANGELES
DEPARTMENT OF TREASURER
AND TAX COLLECTOR

AND WHEN RECORDED MAIL TO:

Republic International
Enterprise, Inc.
9901 Paramount Blvd., Suite 105
Downey, California 90240

RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

Which was declared to be tax-defaulted for the fiscal year 2007-2008 under

Default Number: 2114-005-038
Assessor's Parcel Number: 2114-005-038

By resolution of the Board of Supervisors of Los Angeles County in conjunction with the written consent of both the purchaser at tax sale and the County Counsel, the sale held in accordance with Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code has been rescinded.

Therefore, in accordance with Section 3731 of the Revenue and Taxation Code, that Tax Deed to the Purchaser of Tax-Defaulted Property, recorded December 19, 2014 under Instrument Number 20141381907 of Official Records of the county is hereby rescinded. The tax deed is hereby declared to be null and void as though never issued.

The undersigned purchaser(s) at the sale acknowledge(s) that the rescission of the tax deed referred to herein releases any and all interest in and to the property acquired by said tax deed.

A notary public or other officer completing this certificate verifies 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.

Adela Vargas

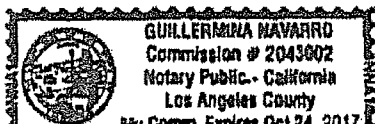
President

STATE OF CALIFORNIA
County of Los Angeles } ss.

On May 11, 2015, before me, Guillermina Navarro, a notary public personally appeared Adela Vargas, 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 is true and correct.

WITNESS my hand and official seal.

(Notary Seal)



By Guillermina Navarro
Signature of Notary Public



**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, ROOM 130
LOS ANGELES, CALIFORNIA 90012
TELEPHONE: (213) 974-1680 FAX: (213) 680-3048

HOME PAGE
TTC.LACOUNTY.GOV

PROPERTY TAX PORTAL
LACOUNTYPROPERTYTAX.COM

April 27, 2015

Mr. Benjamin Donel
Republic International Enterprise, Inc.
9901 Paramount Boulevard, Suite 105
Downey, California 90240

Dear Mr. Donel:

**REQUEST TO RESCIND
SALE OF TAX DEFAULTED PROPERTY
ASSESSOR'S IDENTIFICATION NUMBER (AIN) 2114-005-038
2014A TAX SALE ITEM # 87**

Our records indicate that Republic International Enterprise, Inc. purchased the above-referenced parcel at the 2014A Public Auction of tax-defaulted property on October 20, 2014.

We have since determined that the sale of the above-referenced parcel should not have taken place. In reviewing the tax sale records, our office discovered that one or more Parties of Interest were not given notice pursuant to the California Revenue and Taxation Code (R&TC) Section 3691. In accordance with R&TC Section 3731(a), we are requesting that you provide your written consent to the rescission of this sale.

Enclosed is a Rescission of Tax Deed to Purchaser for your signature. Please execute, notarize and return it to our office. If you prefer, you may personally visit our office to sign the documents. Upon receipt of the executed rescission document, a refund of the purchase amount will be returned to you. Pursuant to R&TC Section 5151, the refund will include interest at the County pool apportioned rate calculated from the date of purchase to the date the rescission is recorded. When the amount of the refund is determined and authorized, a refund check will be sent to you within 30 calendar days.

If you do not consent to the rescission of this sale, a hearing will be conducted pursuant to R&TC Section 3731(b) to review the validity of the sale. You and other Parties of Interest relevant to the sale of this parcel will be invited to participate. Please contact me directly at (213) 974-1680 at your earliest convenience to discuss the details of this matter.

Respectfully submitted,

JOSEPH KELLY
Treasurer and Tax Collector

Ken Press
Operations Chief
Secured Property Tax Division

KP:bb
z:\Sec\TaxDefaultedLand\04rescission\2114005038

Enclosure

EXHIBIT 20

TREASURER AND TAX COLLECTOR
TAX SALE FORENSICS ANALYSIS SHEET

ASSESSOR IDENTIFICATION NUMBER: 5746-011-009
2014A TAX SALE – ITEM NO. 3932

Supervisor District:

Property Address: 261 N Oak Ave, Pasadena, CA 91107
Pre-Sale Owner of Record: White, Basia
Pre-Sale Address of Record: 373 S Marengo Ave, Pasadena, CA 91101
Pre-Sale Tax Bill Mailing Address: Same

Purchase Price: \$500,000.00
Deed Execution Date:
Deed Recording Date: 12/19/2014
Current Owner: Svihl, Branden

I. GENERAL FORENSICS

PETITION INFO

1. Name of Petitioner: CitiFinancial Servicing LLC C/O Buckley Madole, P.C.
2. Date of Petition: December 10, 2015
3. Relationship to Property: Lien Holder
4. Rationale for Rescission Request:
CitiFinancial claims they did not receive notice of the auction and that that reasonable efforts were not made to locate their identity and address.

CHECKLIST OF STATUTORY COMPLIANCE:

Published Notice of Impending Power to Sell (RTC 3361)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Notice to Assessee of Impending Power to Sell (RTC 3365)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Proper Default Period afforded (RTC 3691)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Notice of Power to Sell Recorded (RTC 3691.4)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Published Delinquent List (RTC	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Notice to all Parties of Interest (RTC 3701)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Published Notice of Sale (RTC 3702)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Provided personal contact/posting to primary residence (RTC 3707.4)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>	
Complied with Automatic Stay (11 U.S.C. 362)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

CHECKLIST OF PARCEL CHARACTERISTICS

GIS Review: Nothing Remarkable Structures Crossing Parcel Boundary Backyard Other

Parcel Profile: Improved Property Vacant Lot within Neighborhood Vacant Land

Impound Account: Yes No

TREASURER AND TAX COLLECTOR
TAX SALE FORENSICS ANALYSIS SHEET

II. ADDITIONAL FORENSICS

PARTIES OF INTEREST:

Name: White, Basia Relationship: Owner Delivery Status: Returned

Name: Salz, Frank Relationship: Beneficiary Delivery Status: Returned

Name: CitiFinancial Relationship: Beneficiary Delivery Status: Returned

Name: Quality Loan Service Corp. Relationship: Trustee Delivery Status: Green Card

Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

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Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

Name: _____ Relationship: _____ Delivery Status: _____

TREASURER AND TAX COLLECTOR
TAX SALE FORENSICS ANALYSIS SHEET

PAYMENT HISTORY:

1. Last Payment Date: 4/15/2010
2. Last Payment Amount: \$1,200.00
3. Payer Name: Basia Marie White (Previous Owner)

PRA REQUESTS:

Name: Robert Norum Requested Documents: NOA Parties of Interest List and copies of returned mail, purchaser contact information, and copy of purchase contract.

TTC FINDINGS:

1. Per procedures and R&TC section 3701, TTC sent notice to parties of interest including CitiFinancial at both Anaheim, California and Baltimore, Maryland addresses per recorded Deed of Trust document 20072205446.
2. The USPS returned both letters as:
 - a. Attempted – Unknown – RTS
 - b. **Undeliverable as addressed** – Forwarding order expired
3. **The TTC did not follow departmental procedures to research the returned mail** sent to CitiFinancial.
4. The TTC did not include Citifinancial in its Financial Institutions Default Address list; **nor was an Accurint or follow-up business search conducted to find an alternate address.**

Attachments:

1. GIS Aerial Photo of AIN
2. Google Street View photo of AIN
3. Referrals

RECORDING REQUESTED BY

COUNTY OF LOS ANGELES
DEPARTMENT OF TREASURER
AND TAX COLLECTOR

AND WHEN RECORDED MAIL TO:

BRANDON SVIHL
1846 FULLERTON AVE
COSTA MESA, CA 92627

RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

Which was declared to be tax-defaulted for the fiscal year **2007-2008** under

Default Number: **5746-011-009**
Assessor's Parcel Number: **5746-011-009**

By resolution of the Board of Supervisors of Los Angeles County in conjunction with the written consent of both the purchaser at tax sale and the County Counsel, the sale held in accordance with Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code has been rescinded.

Therefore, in accordance with Section 3731 of the Revenue and Taxation Code, that Tax Deed to the Purchaser of Tax-Defaulted Property, recorded **December 19, 2014** under Instrument Number **20141383950** of Official Records of the county is hereby rescinded. The tax deed is hereby declared to be null and void as though never issued.

The undersigned purchaser(s) at the sale acknowledge(s) that the rescission of the tax deed referred to herein releases any and all interest in and to the property acquired by said tax deed.

A notary public or other officer completing this certificate verifies 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
County of Los Angeles }ss.

On April 1, 2016, before me, Son Leao, Deputy County Clerk, personally appeared LeCresha Gipson, Deputy Tax Collector 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 is true and correct. WITNESS my hand and official seal

DEAN C. LOGAN,
REGISTRAR-RECORDER/COUNTY CLERK
of the County of Los Angeles, State of California

By _____
Deputy County Clerk

EXHIBIT 21

TREASURER AND TAX COLLECTOR
TAX SALE ANALYSIS

ASSESSOR IDENTIFICATION NUMBER: 3242-021-023
2016A TAX SALE – ITEM NO. 1513

Sale Date: October 17, 2016
Purchase Price: \$1,800.00
Supervisory District: Fifth
Property Address (Situs Address): Vacant Land
Pre-Sale Owner of Record: Maw, Frederick J and Geraldine Trustees
Frederick J and Geraldine Maw Trust
Pre-Sale Tax Bill (Mailing Address): 17800 Elizabeth Lake Road, Lake Hughes, CA 93532-1001
Deed Execution Date: December 16, 2016
Deed Recording Date: December 23, 2016
Tax Purchaser: Harris, Andrew J

PETITION INFORMATION

1. Name of Petitioner: Roger R. Maw, Trustee of the FJ and G Maw Trust
2. Relationship to Property: Previous owner
3. Rationale for Rescission Request: No notice of Tax Sale or taxes due.

BACKGROUND

1. The property is vacant land in the Antelope Valley.
2. Office of the Assessor (Assessor) records show Frederick J and Geraldine Maw, as Trustees of the Frederick J and Geraldine Maw Trust acquired the sold property, AIN 3242-021-023 (Parcel 023) per Quitclaim Deed document number 20051639176 dated July 12, 2005.
3. Treasurer and Tax Collector (TTC) records show the property became tax defaulted in 2012. The last payments made on the property were for the first and second installments of the 2010-2011 annual taxes paid on December 6, 2010.
4. As part of the TTC's research process to identify all parties of interest and send notice of the auction per R&TC Section 3701, the TTC obtained a title report which includes documents or liens recorded against the property or property interests, potentially, of the owner of record in Los Angeles County. The title report did not contain either the Covenant and Agreement to Hold Property as One Parcel, document number 20091139125, or the Certificate of Compliance, document number 20091772233.
5. In addition, the TTC conducted a name search and identified that the pre-sale owner of record owned the adjacent property, AIN 3242-021-012 (Parcel 012). Parcel 023 had a mailing address of 17800 Elizabeth Lake Rd, Lake Hughes, CA 93532-1001 ("Elizabeth Lake Rd" address), which was the same as the situs address for Parcel 012. During the name search, the TTC obtained two additional addresses, 39201 Bouquet Canyon Road, Leona Valley, CA 93551-7439 ("Bouquet Canyon Rd" address) and PO Box 313, Lake Hughes, CA 93532.

TREASURER AND TAX COLLECTOR
TAX SALE ANALYSIS

6. On August 20, 2016 (58 Days prior to the scheduled sale) the TTC sent Official Notice of Auction (NOA) via certified mail with return receipt requested to the mailing address of the sold property at the Elizabeth Lake Rd address, all of which the United States Postal Service (USPS) returned as "undeliverable." In addition, the TTC sent NOAs to the Bouquet Canyon Rd address, which Mr. Maw states is the correct mailing address, all of which the USPS returned as "unclaimed."
7. On February 22, 2017, David Maw came to our office and requested information on how to rescind a sale. The process was explained to him. He informed our office he would return with supporting documentation. On March 7, 2017, he returned and submitted a Referral on behalf of Roger R. Maw with an attached letter dated March 1st, 2017 and supporting documents.
8. On March 28, 2017, the Assessor confirmed they did not recognize the Covenant because it contained an incomplete legal description, and on June 6, 2017, the Assessor informed the TTC that they did not send notice regarding not accepting the Covenant.
9. The TTC responded to Mr. Maw's letter on April 5, 2017, providing a Petition to Rescind form, which Mr. Roger R. Maw submitted to the Board of Supervisors on April 20, 2017.

ISSUE

1. Petitioner states that the County Assessor failed to combine the Parcel 012 and 023 per the Certificate of Compliance and Covenant, and the Tax Collector did not conduct reasonable due diligence to notice and avoid the necessity of tax auction. Specifically:
 - o The TTC could have checked the adjacent Parcel 012's mailing address and sent notice.
 - o He received no form of notification from the Tax Collector that Parcel 023 was delinquent.

RULE/STATUTE

1. R&TC Section 3701 requires that not less than 45 but no more than 120 days before the proposed sale, the tax collector shall send notice of the proposed sale [NOA] by certified mail with return receipt requested to the last known mailing address of parties of interest as defined in Section 4675. The tax collector shall make a reasonable effort to obtain the name and last known mailing address of parties of interest.
2. R&TC Section 4675(e)(2) defines parties of interest at the time of sale as:
 - o lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority; and
 - o any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

ANALYSIS

1. At the time of sale, the TTC conducted a reasonable search for parties of interest as required by law. It sent NOAs to the owners at the mailing address on record and made reasonable efforts to locate the owner at alternate addresses available to the TTC. This included obtaining and

TREASURER AND TAX COLLECTOR
TAX SALE ANALYSIS

sending NOAs to the address which Mr. Maw states is the correct mailing address, all of which the USPS returned as "unclaimed."

- 2. However, had the TTC been aware of the Covenant and had the title report contained the Certificate of Compliance, the TTC would have considered these documents during its research and removed the property from the tax sale.

CONCLUSION

The missing Certificate of Compliance from the title report is evidence of an irregularity in the tax sale process and therefore, forms the basis for the TTC to recommend the sale to be rescinded.

PETITION FOR RESCISSION

Petition dated April 10, 2017, was filed within statutory timeframe; therefore, the BOS must hold a hearing and decide whether to rescind the sale. Notice of the hearing must be made not less than 45 days prior to the hearing.

CHECKLIST OF STATUTORY COMPLIANCE:

Published Notice of Impending Power to Sell (RTC 3361)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Notice to Assesse of Impending Power to Sell (RTC 3365)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Proper Default Period afforded (RTC 3691)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Notice of Power to Sell Recorded (RTC 3691.4)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Published Delinquent List (RTC 3371)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Notice to all Parties of Interest (RTC 3701)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Published Notice of Sale (RTC 3702)	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>		
Provided personal contact/posting to primary residence (RTC 3707.4)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Complied with Automatic Stay (11 U.S.C. 362)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>

CHECKLIST OF PARCEL CHARACTERISTICS

- GIS Review:
- Backyard Structures Crossing Parcel Boundary Other None
- Parcel Profile:
- Improved Property Vacant Lot within Neighborhood Vacant Land

TREASURER AND TAX COLLECTOR
TAX SALE ANALYSIS

Impound Account:

Yes

No

PARTIES OF INTEREST:

Name: Maw, F J and G Trustee Relationship: Previous Owner Delivery Status: Undeliverable
F J and G Maw Trust

Name: Maw, F J and G Trustee Relationship: Previous Owner Delivery Status: Unclaimed
F J and G Maw Trust

PAYMENT HISTORY:

1. Last Payment Date: 12/6/2010
2. Last Payment Amount: \$50.66 and \$50.67
3. Payer Name: Geraldine Maw

PRA REQUESTS:

Name: None

RECORDING REQUESTED BY

COUNTY OF LOS ANGELES
DEPARTMENT OF TREASURER
AND TAX COLLECTOR

AND WHEN RECORDED MAIL TO:

HARRIS, ANDREW J
15134 PALISADE ST
CHINO HILLS, CA 91709



RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

Which was declared to be tax-defaulted for the fiscal year 2011-2012 under

Default Number: **3242-021-023**
Assessor's Parcel Number: **3242-021-023**

By resolution of the Board of Supervisors of Los Angeles County in conjunction with the written consent of both the purchaser at tax sale and the County Counsel, the sale held in accordance with Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code has been rescinded.

Therefore, in accordance with Section 3731 of the Revenue and Taxation Code, that Tax Deed to the Purchaser of Tax-Defaulted Property, recorded **December 23, 2016** under Instrument Number **20161634187** of Official Records of the county is hereby rescinded. The tax deed is hereby declared to be null and void as though never issued.

DEFAULT OWNER
FREDERICK J. MAY AND CERALDINE MAY TRS OF THE
FREDERICK J. MAY AND CERALDINE MAY REVOCABLE TRUST
DATED JUNE 4, 2005

The undersigned purchaser(s) at the sale acknowledge(s) that the rescission of the tax deed referred to herein releases any and all interest in and to the property acquired by said tax deed.

A notary public or other officer completing this certificate verifies 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.

Andrew J. Harris
ANDREW J HARRIS

STATE OF CALIFORNIA
County of Los Angeles }ss.

On _____, before me, _____, a notary public, personally appeared _____, 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 is true and correct.

WITNESS my hand and official seal.

(Notary Seal)

By See Notary Attachment
Signature of Notary Public

EXHIBIT 22



COUNTY OF LOS ANGELES
OFFICE OF THE COUNTY COUNSEL

641 KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2713

JOHN F. KRATTLI
County Counsel

April 25, 2014

TELEPHONE
(213) 974-1845
FACSIMILE
(213) 617-7182
TDD
(213) 633-0901
E-MAIL
spanicker@counsel.lacounty.gov

Sharon Ryzak, Hearing Officer
Executive Officer of Los Angeles County
Board of Supervisors
500 West Temple Street
Los Angeles, CA 90012

Attention: Hearing Officer for Rescission
Petition

Re: Rescission Petition for APN 5592-011-008 – 2012A Sale

Dear Ms. Ryzak:

Introduction

This letter is submitted on behalf of the Los Angeles County Treasurer and Tax Collector ("TTC") in response to the petition for rescission submitted on behalf of JP Morgan Chase Bank ("Chase") for the sale of the parcel identified as Assessor's Parcel Number ("APN") 5592-011-008 ("property").

Factual Background

This case arises out of the tax auction conducted by the TTC on October 22 and 23, 2012. At the auction, the TTC sold hundreds of parcels of real property, located in Los Angeles County, that were delinquent in property taxes for at least three years. The County sold these properties in accordance with section 3691 *et seq.* of the California Revenue & Taxation Code ("R&TC"), related to the sale of tax-defaulted properties. Specifically, the TTC sold the property commonly known as APN 5592-011-008, which is the subject property in this petition.

Sharon Ryzak
April 25, 2014
Page 2

On November 30, 2012, the TTC executed a tax deed in favor of the purchaser, Armen Chobanyan, evidencing the tax sale. The TTC recorded the tax deed on December 14, 2012.

The property was assessed to Theodoric Hendrix, M.D. ("Dr. Hendrix") prior to the tax sale. The petitioner, Chase, acquired an interest in the property by virtue of a deed of trust, which secured Dr. Hendrix's property. Chase brings forth this petition to rescind the tax sale on the basis that it, as a party of interest, did not receive notice of the tax sale as required by the R&TC.

Argument

1. R&TC Section 3701

R&TC section 3701 describes the statutory duty of the Tax Collector to mail notice of an impending sale. The section states: "Not less than 45 days nor more than 120 days before the proposed sale, the tax collector shall send notice of the proposed sale by certified mail with return receipt requested to the last known mailing address, if available, of parties of interest, as defined in Section 4675¹." Further, the Tax Collector shall make a reasonable effort to obtain the name and last known mailing address of parties of interest. R&TC § 3701. Finally, under section 3701, the validity of a sale shall not be affected if a party of interest does not receive the mailed notice. *Id.*

Under the authority cited above, the TTC is only required to *mail* the notice to the party of interest. The TTC retains as a record the mailing list, which shows to where it sent the notices of auction. [Attached as Exhibit "A" is a true and correct copy of the mailing list.] The list shows that the TTC mailed the notices to the addresses of record for Dr. Hendrix. Further, under section 3701, the failure of the Dr. Hendrix to receive the mailed notice is not a reason to invalidate the sale.

2. Lack of Notice to Chase

Dr. Hendrix's property was secured by a deed of trust. Washington Mutual, FA ("WaMu") was the beneficiary under the deed of trust. [Attached hereto as Exhibit "B" is a true and correct copy of the deed of trust.] As a lien holder, WaMu was party of interest under section 4675 of the R&TC, entitled to

¹ Under section 4675 of the R&TC, a "party of interest" is defined as lien holders of record or anyone with record title to a property.

Sharon Ryzak
April 25, 2014
Page 3


notice of the tax sale. The TTC mailed the notice of auction to the WaMu addresses listed on the deed of trust only. [See Exhibit "A."]

In 2009, WaMu became defunct, and had been subsequently acquired by Chase. Section 3701 of the R&TC requires that the Tax Collector shall make a reasonable effort to obtain the name and last known mailing address of parties of interest. Because WaMu was defunct, it would have been reasonable for the TTC to further investigate which entity was assigned the deed of trust, obtain the name of that entity, and mail the notice of auction to that entity, as well. The TTC, however, did not do that, and only mailed the notice of auction to the addresses for WaMu listed on the deed of trust. Thus, under section 3701, the notice mailed to WaMu, and the addresses listed on the deed, was defective.

Because the TTC did not make reasonable efforts to obtain the name and to search the last known mailing address of Chase, a party of interest, as required by section 3701, the TTC agrees that the tax sale should be rescinded.

Respectfully submitted,

JOHN F. KRATTLI
County Counsel

By 
SAYUJ PANICKER
Deputy County Counsel
Attorneys for the Los Angeles County
Treasurer and Tax Collector

SP

Attachments



SACHI A. HAMAI
EXECUTIVE OFFICER

COUNTY OF LOS ANGELES BOARD OF SUPERVISORS

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 383
LOS ANGELES, CALIFORNIA 90012
(213) 974-1411 • FAX (213) 620-0636

MEMBERS OF THE BOARD

GLORIA MOLINA

MARK RIDLEY-THOMAS

ZEV YAROSLAVSKY

DON ENABE

MICHAEL D. ANTONOVICH

October 30, 2014

Mr. Ken Press, Operations Chief
Secured Property Tax Division
Treasurer and Tax Collector
225 North Hill Street, Room 130
Los Angeles, CA 90012

Dear Mr. Press:

Please be advised that on October 28, 2014, the Los Angeles County Board of Supervisors approved the recommendation of the Hearing Officer to rescind the sale of the tax-defaulted parcel located on Prestwick Drive in Los Angeles, Assessor's Identification Number 5592-011-008, pursuant to Revenue and Taxation Code 3731.

Sincerely,


Sachi A. Hamai
Executive Officer

SAH:ct

09102814_13ltrs

c: Chief Deputy Assessor
County Counsel
Auditor-Controller
Acting Treasurer and Tax Collector

EXHIBIT 23

Return Mail Policy and Procedures

April 2014

POLICY

All divisions of the Treasurer-Tax Collector's Office (Office) will make a reasonable attempt to handle all return mail in a timely manner and in accordance with the procedures set forth in this document.

All divisions of the Office shall, in cases where a forwarding address cannot be determined for the returned mail, keep returned mail in accordance with retention schedules that the Office has set. All divisions may destroy returned mail after the applicable retention schedules have lapsed.

PROCEDURE

I. Sort Return Mail into the following categories:

1. Correspondences (Remit Return Advice, Penalty Waiver Response, etc.)
 - a. With Forwarding Address
 - b. With Undeliverable Address
2. Refund Checks
 - a. With Forwarding Address
 - b. With Undeliverable Address
3. Tax Bills
 - a. With Forwarding Address
 - i. Then by Tax Type (Secured, Unsecured, Redemption, Supplemental, BL)
 - ii. Then by Bill Type (Original, Corrected, Duplicate, Delinquent)
 - b. With Undeliverable Address
 - i. Then by Tax Type (Secured, Unsecured, Redemption, Supplemental, BL)
 - ii. Then by Bill Type (Original, Corrected, Duplicate, Delinquent)

II. Return Mail with Forwarding Address

1. If RM is tax bill, determine if already paid. If so, then discard
2. Enter RM memo in system (Access, CUBS, HdL, RUMBA)
3. Enter forwarding address on new document
4. Resend new document with Change of Address instructions, discard RM

III. Return Mail with Undeliverable Address

1. If RM is tax bill, determine if already paid. If so, then discard
2. Enter RM memo in system (Access, CUBS, HdL, RUMBA)
3. Research new mailing address (cross reference other accounts or Lexis-Nexis)
4. Enter new address on new document
5. Resend new document with Change of Address instructions, discard RM

Research
new
mailing
address

EXHIBIT 24



Task No. 18 Returned POS Notices & Green Card Processing

TASK NO. 18 RETURNED POS NOTICES & GREEN CARD PROCESSING

Description

When the POS notices have been generated and mailed via certified returned mail, research, and re-mailing.

**Returned POS
("Power of
Sale") Notices**

Note

- Notices of Impending POS must be mailed by certified mail between 21-35 days.
- The POS Mailing Status Reports are generated from the POS System for the Address.
- After July 1, all Returned Mail Logs are returned to the Redemption Division for processing.

Duties divided by Division

Administrative Division

File the "Returned Mail Logs" in the "POS Returned Mail Logs" binder.

Green cards received

Remove the Returned Mail Log (RML) from the binder.

On the RML, in the Address One Comments section, place a check mark in the Green Card Received box, date & initial (in red ink).

Place a small red check mark on the green card mailing label (top right corner) to indicate you have updated the RML.

Update the POS System

- Double-click on the POS icon.
- In the POS Main Menu, click on "Inputs" (one click only).
- Click on the Binoculars box, enter the first three numbers of the APN and then double-click on the corresponding APN row.
- In the "Mailing Notice Status Box", check the box "Green Card Received" for the first mailing; or, check the "Second Green Card Received" for the second mailing.
- To enter in other green cards, click on the Binoculars box each time.
- To exit, click on the "Close Form" box, click on "Return to Main Menu", and click "Exit Program".

Place larger red check mark on green card mailing label next to the APN to indicate you have updated the POS System.

Attach the green card to the RML go to the Redemption Division for filing in the POS file.

Returned Mail (DO NOT OPEN RETURNED, CERTIFIED MAIL)

Remove the RML for the APN from the binder.

Verify that the address in the Address One section matches the address on the envelope.

In the comments section, write any notations from the envelope, i.e: Unclaimed, Refused, Forwarding Order Expired (FOE), Unknown, Deceased, etc. (see the PO Legend).

Place a check mark in the Power of Sale "Returned / Date" box at the top of the RML and enter the return date.

Place a small red check mark on the green card mailing label (top right corner) attached to the notice envelope to indicate the RML was updated.

Log in the POS system that the notice was returned.

- POS Main Menu - Inputs - Processing Information
- Click on the Binoculars box
- Enter the APN and click on the corresponding APN row.
- In "Mailing Notice Status", check the box for "Notice Returned".
- Place a red check mark next to the APN on the green card mailing label attached to the notice envelope to indicate the POS System is updated.

Review POS Status Report in the POS System to verify if the assessment inactive (Paid / IP Started / Pulled).

- If inactive

Write "Paid/Pulled" on the RML.

The returned mail and the RML go to the Redemption Division

- If active

Research Accurint for a better address

**Research Accurint
for a better address**

Attach results to the RML.

The returned mail, RML, and address research go to the Rede

Redemption Division

File the green cards and Returned Mail Logs (RML) in the POS file.

For returned mail, review the RML and research conducted.

"Unclaimed" or "Refused" mail

- Make a photocopy of the POS Letter and mail in a plain envelope (not certified).

EXHIBIT 25

Comprehensive Business Report



Important: The Public Records and commercially available data sources used on reports have errors. Data is sometimes entered poorly, processed incorrectly and is generally not free from defect. This system should not be relied upon as definitively accurate. Before relying on any data this system supplies, it should be independently verified. For Secretary of State documents, the following data is for information purposes only and is not an official record. Certified copies may be obtained from that individual state's Department of State. The criminal record data in this product or service may include records that have been expunged, sealed, or otherwise have become inaccessible to the public since the date on which the data was last updated or collected.

Accurint does not constitute a "consumer report" as that term is defined in the federal Fair Credit Reporting Act, 15 USC 1681 et seq. (FCRA). Accordingly, Accurint may not be used in whole or in part as a factor in determining eligibility for credit, insurance, employment or another permissible purpose under the FCRA.

Your DPPA Permissible Use: Civil, Criminal, Administrative, or Arbitral Proceedings

Your GLBA Permissible Use: Use by Persons Holding a Legal or Beneficial Interest Relating to the Consumer

Your DMF Permissible Use: No Permissible Purpose

Comprehensive Business Report

Date: 09/28/17

Company Name: PRESIDIO TERRACE ASSOCIATION

Address: PO BOX 4914, EL DORADO HILLS, CA 95762-0026, EL DORADO COUNTY

Phone: 415-441-1970

Phone De-Listed in Electronic Directory Assistance

Property
manager for
Association
during relevant
time period

Name Variations:

Company Name: PRESIDIO TERRACE ASSOCIATION

Company Name: PRESIDIO TERRACE HOMEOWNERS ASSOC

TIN Variations:

[None Found]

Parent Company:

[None Found]

Comprehensive Business Report Summary:

Industry Information:

1 Found

Bankruptcies:

None Found

Liens and Judgments:

None Found

Corporation Filings:

1 Found

Registered Agents:

1 Found

Business Registration:

None Found

UCC Filings for Business:

None Found

Associated Businesses:

1 Found

Connected Businesses:

1 Found

Business Contacts:

2 Found

Executives:

1 Found

Properties:

2 Found

FAA Aircrafts:

None Found

Watercrafts:

Comprehensive Business Report

None Found
Internet Domain Names Registered to Business:
None Found
IRS 5500:
None Found
Dun & Bradstreet:
0 Found

Business Filings:

Industry Information:
SIC Code: **8641**
SIC Description: **Civic And Social Associations**

Bankruptcies:
[None Found]

Liens & Judgments:
[None Found]

Corporation Filings: Corporation Filings # 1

PRESIDIO TERRACE ASSOCIATION
Name Type: **LEGAL**
Address: **2799 CALIFORNIA ST, SAN FRANCISCO, CA 94115-2513**
Address Type: **MAILING**
Status: **ACTIVE**
Business Type: **CORPORATION-BUSINESS**
For Profit: **N**
Filing Number: **C0043007**
Filing Date: **05/26/1905**
Term: **PERPETUAL**
Type: **ARTICLES OF INCORPORATION**
Registered Agent Address: **14 PRESIDIO TER, SAN FRANCISCO, CA 94118-1411**
State of Incorporation: **CA**

Annual Report Filings:
Comments: **STATEMENT OF OFFICERS INFORMATION**
Filed Date: **04/28/2017**

Registered Agents:
Name: **CAREY WINTROUB**
Title: **REGISTERED AGENT**
Address: **14 PRESIDIO TER, SAN FRANCISCO, CA 94118-1411**
Date Last Seen: **09/05/2017**

Business Registration:
[None Found]

UCC Filings for Business:
[None Found]

Associated Businesses:
Name: **PRESIDIO TERRACE ASSOCIATION**
Address: **47 KEARNY ST UNIT 6, SAN FRANCISCO, CA 94108-5507**

Connected Businesses:
Name: **PRESIDIO TERRACE ASSOCIATION**
Address: **47 KEARNY ST FL 6, SAN FRANCISCO, CA 94108-5507**

Associated People:

Business Contacts:
Current Individuals:
[None Found]

Prior Individuals:

Comprehensive Business Report

Name: **GERRY GERSOVITZ**
Address: **1242 FRANCISCO ST APT 3, SAN FRANCISCO, CA 94123-2354**
Date Last Seen: **06/10/2013**

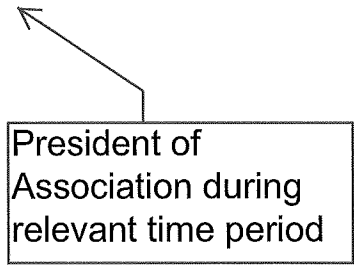
Name: **CAREY WINTROUB**
Address: **14 PRESIDIO TER, SAN FRANCISCO, CA 94118-1411**

Executives:

Current Executives:
[None Found]

Prior Executives:
Name: **MARY L WOLFE**
Contact Title - **PRESIDENT**

President of
Association during
relevant time period



Assets:

Properties:

Property Record # 1

Owner Name : **PRESIDIO TERRACE ASSOCIATION**
Owner Address: **47 KEARNY ST 6, SAN FRANCISCO, CA 94108-5507**
Property Address: **PRESIDIO TER, SAN FRANCISCO, CA 94129**

Sales Information:
Recording Date: **06/14/1985**

Tax and Assessment Information:
Assessed Value: **\$306**
Tax Year: **2003**

Property Characteristics:
Land Size: **134,839 Square Feet**

Property Record # 2

Owner Name 2: **PRESIDIO TERRACE ASSOCIATION**
Owner Address: **47 KEARNY ST 6, SAN FRANCISCO, CA 94108-5507**
Property Address: **PRESIDIO TER, SAN FRANCISCO, CA 94118**

Sales Information:
Recording Date: **06/14/1985**

Tax and Assessment Information:
Assessed Value: **\$311**
Tax Year: **2004**

Property Characteristics:
Land Size: **134,839 Square Feet**

FAA Aircrafts:

Current Aircraft(s):
[None Found]

Prior Aircraft(s):
[None Found]

Watercrafts:

Current Watercrafts:
[None Found]

Prior Watercrafts:
[None Found]

Internet Domain Names Registered to Business: [None Found]

Comprehensive Business Report

IRS 5500: [None Found]

This portion of the report contains information from Dun & Bradstreet, Inc.
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Business Information from Dun & Bradstreet:
[None Found]

EXHIBIT 26

copy file



State of California

Bill Jones
Secretary of State

P.O. Box 944230
Sacramento, CA 94244-2300
Phone: (916) 657-3537

STATEMENT BY DOMESTIC NONPROFIT CORPORATION

THIS STATEMENT MUST BE FILED WITH
CALIFORNIA SECRETARY OF STATE (SECTIONS 8210, 8210, 9660 CORPORATIONS CODE)

THE \$10 FILING FEE MUST ACCOMPANY THIS STATEMENT.

1. C0043007 MU DUE DATE 05-31-98 03936N
PRESIDIO TERRACE ASSOCIATION
4 PRESIDIO TERRACE
SAN FRANCISCO, CA 94118

DO NOT ALTER PREPRINTED NAME. IF ITEM 1 IS BLANK, PLEASE ENTER CORPORATE NAME

DO NOT WRITE IN THIS SPACE

PLEASE READ INSTRUCTIONS ON BACK OF FORM.
PLEASE TYPE OR USE BLACK INK WHICH WOULD BE SUITABLE FOR MICROFILMING.

THE CALIFORNIA CORPORATION NAMED HEREIN, MAKES THE FOLLOWING STATEMENT

2. STREET ADDRESS OF PRINCIPAL OFFICE (IF NONE, COMPLETE 3-3B) 4 Presidio Terrace <small>(DO NOT USE P.O. BOX NO.)</small>	SUITE OR ROOM	2A. San Francisco, CA <small>CITY AND STATE</small>	2B. 94118 <small>ZIP CODE</small>
3. MAILING ADDRESS 4 Presidio Terrace	SUITE OR ROOM	3A. San Francisco, CA <small>CITY AND STATE</small>	3B. 94118 <small>ZIP CODE</small>

THE NAMES OF THE FOLLOWING OFFICERS ARE:

4. CHIEF EXECUTIVE OFFICER SPENCER HOOPES	4A. STREET ADDRESS (SEE REVERSE SIDE) 4 Presidio Terrace	4B. CITY AND STATE San Francisco, CA	4C. ZIP CODE 94118
5. SECRETARY PETER Z. MICHAEL	5A. STREET ADDRESS (SEE REVERSE SIDE) 40 Presidio Terrace	5B. CITY AND STATE San Francisco, CA	5C. ZIP CODE 94118
6. CHIEF FINANCIAL OFFICER SPENCER HOOPES	6A. STREET ADDRESS (SEE REVERSE SIDE) 4 Presidio Terrace	6B. CITY AND STATE San Francisco, CA	6C. ZIP CODE 94118

DESIGNATED AGENT FOR SERVICE OF PROCESS (ONE AGENT IS REQUIRED BY CALIFORNIA STATUTORY PROVISION. PLEASE READ ITEMS 7 AND 8 ON REVERSE SIDE OF FORM.)

7. NAME
SPENCER HOOPES

8. CALIFORNIA STREET ADDRESS (IF AGENT IS AN INDIVIDUAL (DO NOT USE P.O. BOX) DO NOT INCLUDE ADDRESS IF AGENT IS A CORPORATION)
4 Presidio Terrace
San Francisco, CA 94118

COMMON INTEREST DEVELOPMENT ASSOCIATION SECTION 1380, ET SEQ., CIVIL CODE

9. THIS CORPORATION IS NOT AN ASSOCIATION FORMED TO MANAGE A COMMON INTEREST DEVELOPMENT (IF THIS BOX IS CHECKED, PROCEED TO NUMBER 11.)

10. THIS CORPORATION IS AN ASSOCIATION FORMED TO MANAGE A COMMON INTEREST DEVELOPMENT UNDER THE DAVIS-STIRLING COMMON INTEREST DEVELOPMENT ACT. (IF THIS BOX IS CHECKED, COMPLETE 10A AND 10B.)

10A. BUSINESS OFFICE STREET ADDRESS OR PHYSICAL LOCATION OF DEVELOPMENT, INCLUDING ZIP CODE

4 Presidio Terrace, San Francisco, CA 94118

10B. NAME AND ADDRESS OF THE MANAGING AGENT

SPENCER HOOPES 4 Presidio Terrace, San Francisco, CA 94118

11. I DECLARE THAT I HAVE EXAMINED THIS STATEMENT AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

X 5/12/94 DATE President SPENCER HOOPES SIGNATURE

corp file



State of California

Bill Jones
Secretary of State

P.O. Box 944230
Sacramento, CA 94244-2300
Phone: (916) 657-3537

STATEMENT BY DOMESTIC NONPROFIT CORPORATION

THIS STATEMENT MUST BE FILED WITH
CALIFORNIA SECRETARY OF STATE (SECTIONS 6210, 6210, 9660 CORPORATIONS CODE)

THE \$10 FILING FEE MUST ACCOMPANY THIS STATEMENT.

COO43007 MU DUE DATE 05-31-99 04168N
PRESIDIO TERRACE ASSOCIATION
4 PRESIDIO TERRACE
SAN FRANCISCO, CA 94118

DO NOT ALTER PREPRINTED NAME. IF ITEM 1 IS BLANK, PLEASE ENTER CORPORATE NAME DO NOT WRITE IN THIS SPACE

PLEASE READ INSTRUCTIONS ON BACK OF FORM
PLEASE TYPE OR USE BLACK INK WHICH WOULD BE SUITABLE FOR MICROFILMING.

THE CALIFORNIA CORPORATION NAMED HEREIN, MAKES THE FOLLOWING STATEMENT

2. STREET ADDRESS OF PRINCIPAL OFFICE (IF NONE, COMPLETE 3-3B) 4 Presidio Terrace <small>(DO NOT USE P.O. BOX NO.)</small>	SUITE OR ROOM	2A. San Francisco, CA. <small>CITY AND STATE</small>	2B. 94118 <small>ZIP CODE</small>
3. MAILING ADDRESS same as above	SUITE OR ROOM	3A. <small>CITY AND STATE</small>	3B. <small>ZIP CODE</small>

THE NAMES OF THE FOLLOWING OFFICERS ARE:

4. CHIEF EXECUTIVE OFFICER Spencer W. Hoopes	4A. STREET ADDRESS (SEE REVERSE SIDE) 4 Presidio Terrace	4B. CITY AND STATE San Francisco, CA	4C. ZIP CODE 94118
5. SECRETARY Peter Michael	5A. STREET ADDRESS (SEE REVERSE SIDE) 40 Presidio Terrace	5B. CITY AND STATE San Francisco, CA	5C. ZIP CODE 94118
6. CHIEF FINANCIAL OFFICER Spencer W. Hoopes	6A. STREET ADDRESS (SEE REVERSE SIDE) 4 Presidio Terrace	6B. CITY AND STATE San Francisco, CA	6C. ZIP CODE 94118

DESIGNATED AGENT FOR SERVICE OF PROCESS (ONE AGENT IS REQUIRED BY CALIFORNIA STATUTORY PROVISION. PLEASE READ ITEMS 7 AND 8 ON REVERSE SIDE OF FORM.)

7. NAME
Spencer W. Hoopes

8. CALIFORNIA STREET ADDRESS IF AGENT IS AN INDIVIDUAL (DO NOT USE P.O. BOX) DO NOT INCLUDE ADDRESS IF AGENT IS A CORPORATION
4 Presidio Terrace
San Francisco, CA 94118

COMMON INTEREST DEVELOPMENT ASSOCIATION SECTION 1350, ET SEQ., CIVIL CODE

9. THIS CORPORATION IS NOT AN ASSOCIATION FORMED TO MANAGE A COMMON INTEREST DEVELOPMENT (IF THIS BOX IS CHECKED, PROCEED TO NUMBER 11.)

10. THIS CORPORATION IS AN ASSOCIATION FORMED TO MANAGE A COMMON INTEREST DEVELOPMENT UNDER THE DAVIS-STIRLING COMMON INTEREST DEVELOPMENT ACT. (IF THIS BOX IS CHECKED, COMPLETE 10A AND 10B.)

10A. BUSINESS OFFICE STREET ADDRESS OR PHYSICAL LOCATION OF DEVELOPMENT, INCLUDING ZIP CODE

10B. NAME AND ADDRESS OF THE MANAGING AGENT

11. I DECLARE THAT I HAVE EXAMINED THIS STATEMENT AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

3-8-99 DATE President TITLE Spencer W. Hoopes TYPE OR PRINT NAME OF SIGNING OFFICER OR AGENT [Signature] SIGNATURE



State of California
Kevin Shelley
Secretary of State
STATEMENT OF INFORMATION
(Domestic Stock Corporation)

IMPORTANT — READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

1. CORPORATE NAME: (Please do not alter if name is preprinted.)

Presidio Terrace
 c/o
Property Concepts
P.O. Box 4914
El Dorado Hills, CA 95762

This Space For Filing Use Only

CALIFORNIA CORPORATE DISCLOSURE ACT (Corporations Code Section 1502)

2. CHECK HERE IF THE CORPORATION IS PUBLICLY TRADED. IF PUBLICLY TRADED, COMPLETE THIS STATEMENT OF INFORMATION AND THE CORPORATE DISCLOSURE STATEMENT (FORM SI-PTSUPP). SEE ITEM 2 OF INSTRUCTIONS.

COMPLETE ADDRESSES FOR THE FOLLOWING (Do not abbreviate the name of the city. Items 3 and 4 cannot be PO Boxes.)

3. STREET ADDRESS OF PRINCIPAL EXECUTIVE OFFICE	CITY AND STATE	ZIP CODE
<i>1330 Lincoln Ave #104</i>	<i>San Rafael CA</i>	<i>94901</i>
4. STREET ADDRESS OF PRINCIPAL BUSINESS OFFICE IN CALIFORNIA, IF ANY	CITY STATE	ZIP CODE
<i>1330 Lincoln Ave #104</i>	<i>San Rafael CA CA</i>	<i>94901</i>
5. MAILING ADDRESS	CITY AND STATE	ZIP CODE
<i>PO Box 4914 El Dorado Hills, CA</i>	<i>95762</i>	

NAMES AND COMPLETE ADDRESSES OF THE FOLLOWING OFFICERS (The corporation must have these three officers. A comparable title for the specific officer may be added; however, please do not alter the preprinted title on this statement.)

6. CHIEF EXECUTIVE OFFICER/	ADDRESS	CITY AND STATE	ZIP CODE
<i>Gerry Gersovity</i>	<i>34 Presidio Terrace</i>	<i>San Francisco, CA</i>	<i>94118</i>
SECRETARY	ADDRESS	CITY AND STATE	ZIP CODE
<i>Bob Young</i>	<i>5 Presidio Terrace</i>	<i>San Francisco, CA</i>	<i>94118</i>
8. CHIEF FINANCIAL OFFICER/	ADDRESS	CITY AND STATE	ZIP CODE
<i>J. Patterson McBain</i>	<i>20 Presidio Terrace</i>	<i>San Francisco CA</i>	<i>94118</i>

NAMES AND COMPLETE ADDRESSES OF ALL DIRECTORS, INCLUDING DIRECTORS WHO ARE ALSO OFFICERS (The corporation must have at least one director. Attach additional pages, if necessary.)

9. NAME	ADDRESS	CITY AND STATE	ZIP CODE
<i>Gerry Gersovity</i>	<i>34 Presidio Terrace</i>	<i>San Francisco CA</i>	<i>94118</i>
10. NAME	ADDRESS	CITY AND STATE	ZIP CODE
<i>Bob Young</i>	<i>5 Presidio Terrace</i>	<i>San Francisco CA</i>	<i>94118</i>
11. NAME	ADDRESS	CITY AND STATE	ZIP CODE
<i>J. Patterson McBain</i>	<i>20 Presidio Terrace</i>	<i>San Francisco CA</i>	<i>94118</i>

12. NUMBER OF VACANCIES ON THE BOARD OF DIRECTORS, IF ANY: *0*

LIST THE AGENT FOR SERVICE OF PROCESS (If an individual, the person named as agent must be a resident of California.)

13. CHECK THE APPROPRIATE PROVISION BELOW AND NAME THE AGENT FOR SERVICE OF PROCESS

AN INDIVIDUAL RESIDING IN CALIFORNIA.
 A CORPORATION WHICH HAS FILED A CERTIFICATE PURSUANT TO CALIFORNIA CORPORATIONS CODE SECTION 1505.

AGENT'S NAME *Christa Files/Property Concepts*

14. ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL	CITY	STATE	ZIP CODE
<i>1330 Lincoln Ave #104</i>	<i>San Rafael</i>	<i>CA</i>	<i>94901</i>

15. DESCRIBE THE TYPE OF BUSINESS OF THE CORPORATION
homeowners assoc

16. THE CORPORATION CERTIFIES THE INFORMATION CONTAINED HEREIN, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT YES

<i>Christa Files</i>	<i>[Signature]</i>	<i>agent</i>	<i>2-4-03</i>
TYPE OR PRINT NAME OF OFFICER OR AGENT	SIGNATURE	TITLE	DATE

EXHIBIT 27



Issuing Policies of Chicago Title Insurance Company

Order No.: 15604687-156-TJK-JM

Title Officer: Jeff Martin

TO:

Escrow Officer: Terina J. Kung

Chicago Title Company
455 Market Street, Suite 2100
San Francisco, CA 94105
(415) 788-0871
(415) 896-9423

455 Market Street, Suite 2100
San Francisco, CA 94105
(415) 788-0871
(415) 896-9423

ATTN: Terina J. Kung

PROPERTY ADDRESS: APN: Lot 001, Block 1355, San Francisco, CA

PRELIMINARY REPORT – AMENDMENT A

*In response to the application for a policy of title insurance referenced herein, **Chicago Title Company** hereby reports that it is prepared to issue, or cause to be issued, as of the date hereof, a policy or policies of title insurance describing the land and the estate or interest therein hereinafter set forth, insuring against loss which may be sustained by reason of any defect, lien or encumbrance not shown or referred to as an exception herein or not excluded from coverage pursuant to the printed Schedules, Conditions and Stipulations or Conditions of said policy forms.*

The printed Exceptions and Exclusions from the coverage and Limitations on Covered Risks of said policy or policies are set forth in Attachment One. The policy to be issued may contain an arbitration clause. When the Amount of Insurance is less than that set forth in the arbitration clause, all arbitrable matters shall be arbitrated at the option of either the Company or the Insured as the exclusive remedy of the parties. Limitations on Covered Risks applicable to the CLTA and ALTA Homeowner's Policies of Title Insurance which establish a Deductible Amount and a Maximum Dollar Limit of Liability for certain coverages are also set forth in Attachment One. Copies of the policy forms should be read. They are available from the office which issued this report.

This report (and any supplements or amendments hereto) is issued solely for the purpose of facilitating the issuance of a policy of title insurance and no liability is assumed hereby. If it is desired that liability be assumed prior to the issuance of a policy of title insurance, a Binder or Commitment should be requested.

The policy(s) of title insurance to be issued hereunder will be policy(s) of Chicago Title Insurance Company, a Florida corporation.

Please read the exceptions shown or referred to herein and the exceptions and exclusions set forth in Attachment One of this report carefully. The exceptions and exclusions are meant to provide you with notice of matters which are not covered under the terms of the title insurance policy and should be carefully considered.

It is important to note that this preliminary report is not a written representation as to the condition of title and may not list all liens, defects and encumbrances affecting title to the land.

Chicago Title Company

By: *Jhegab. Oliver*
Authorized Signature



By:

Randy Quirk
Randy Quirk, President

Attest:

Michael Gravelle
Michael Gravelle, Secretary

EXCEPTIONS

AT THE DATE HEREOF, ITEMS TO BE CONSIDERED AND EXCEPTIONS TO COVERAGE IN ADDITION TO THE PRINTED EXCEPTIONS AND EXCLUSIONS IN SAID POLICY FORM WOULD BE AS FOLLOWS:

1. Property taxes, which are a lien not yet due and payable, including any assessments collected with taxes to be levied for the fiscal year 2017-2018.
2. The Land lies within the boundaries of a Mello Roos Community Facilities District ("CFD"), as follows:

CFD No: 90-1
For: School Facility Repair and Maintenance

This property, along with all other parcels in the CFD, is liable for an annual special tax. This special tax is included with and payable with the general property taxes of the City and County of San Francisco. The tax may not be prepaid.

Further information may be obtained by contacting:

Chief Financial Officer
San Francisco Unified School District
135 Van Ness Ave. – Room 300
San Francisco, CA 94102
Phone (415) 241-6542

3. Prior to close of escrow, please contact the Tax Collector's Office to confirm all amounts owing, including current fiscal year taxes, supplemental taxes, escaped assessments and any delinquencies.
4. The lien of supplemental or escaped assessments of property taxes, if any, made pursuant to the provisions of Chapter 3.5 (commencing with Section 75) or Part 2, Chapter 3, Articles 3 and 4, respectively, of the Revenue and Taxation Code of the State of California as a result of the transfer of title to the vestee named in Schedule A or as a result of changes in ownership or new construction occurring prior to Date of Policy.

5. Matters as set forth on the Map of the Tract shown below

Map: Map of Presidio Terrace
Filed: June 5, 1905, in Book 1 of Maps, at Page 219

6. Matters as set forth on the Map of the Tract shown below

Map: Map of The Re-Survey of Lots Numbered 31, 32, 33, 34, 35, 36, 37, 38, 39 and 40 in Presidio Terrace
Filed: February 18, 1909, in Book 1 of Maps, at Page 221

EXCEPTIONS "Continued"

7. Covenants, conditions and restrictions but omitting any covenants or restrictions, if any, including but not limited to those based upon race, color, religion, sex, sexual orientation, familial status, marital status, disability, handicap, national origin, ancestry, or source of income, as set forth in applicable state or federal laws, except to the extent that said covenant or restriction is permitted by applicable law, as set forth in the document

From: ANTOINE BOREL, ET UX
Recording No: June 29, 1905, Book 2112 of Deeds, Page 374 (Old Series), which we incorporated in the Deed Recorded February 17, 1913, Book 703 Of Deeds, Page 244

8. Covenants, conditions and restrictions but omitting any covenants or restrictions, if any, including but not limited to those based upon race, color, religion, sex, sexual orientation, familial status, marital status, disability, handicap, national origin, citizenship, immigration status, primary language, ancestry, source of income, gender, gender identity, gender expression, medical condition or genetic information, as set forth in applicable state or federal laws, except to the extent that said covenant or restriction is permitted by applicable law, as set forth in the document

Recording Date: July 27, 1910
Recording No: L3645, Book 438 of Deeds, Page 145

9. Covenants, conditions and restrictions but omitting any covenants or restrictions, if any, including but not limited to those based upon race, color, religion, sex, sexual orientation, familial status, marital status, disability, handicap, national origin, ancestry, source of income, gender, gender identity, gender expression, medical condition or genetic information, as set forth in applicable state or federal laws, except to the extent that said covenant or restriction is permitted by applicable law, as set forth in the document

Recording Date: February 17, 1913
Recording No.: Book 703 Deeds Page 244 of Official Records

Said covenants, conditions and restrictions provide that a violation thereof shall not defeat the lien of a first mortgage or first deed of trust made in good faith and for value.

Said instrument also provides for the levy of assessments, the lien of which is stated to be subordinate to the lien of a first mortgage or first deed of trust made in good faith or for value.

Liens and charges as set forth in the above mentioned declaration,

Payable to: The Presidio Terrace Association.

Modification(s) of said covenants, conditions and restrictions

Recording Date: August 25, 1995
Recording No.: 95-F838114-00, Book G453, Page 588, of Official Records

Modification(s) of said covenants, conditions and restrictions

Recording Date: June 16, 2017
Recording No: 2017-K463963-00, of Official Records

EXHIBIT 28

**PARTY OF INTEREST —
RETURNED POI NOTICE PROCEDURES**

**Research Before you
send notices**

Refer to *POI Locate Better Address Procedures* for alternative locations to search.

**Return Receipt
Cards in TDL file**

Review each signed returned receipt returned by the post office.

If the certified mail return receipt card WAS signed by ...	then ...
the assessee	make sure that address is the current mailing address in the TDL database. This needs to be entered in the name and address table.
a person other than the assessee	look at who signed it. If it is a known relative or person with the same last name and a reasonable person would believe that the letter did get delivered to the assessee, treat the signed card the same as if the signed by the assessee.
a totally different party	it may be a renter of the property. Notices may or may not be provided to the property owner. Treat these the same as if you did not receive a signed return receipt and research for a better mailing address for the assessee.

Returned envelopes

Review each returned envelope returned by the post office. We cannot assume the address is correct. Research for a better address and use the following as a guide.

If the returned POI letter is:	Then ...
Unclaimed	Re-mail a new letter via first class mail. Note on the file copy mailed.
Refused	Re-mail a new letter via first class mail. Note on the file copy mailed.
Undeliverable, no forwarding order, etc.	Research for a better address. If none is found advise the manager.

**PARTY OF INTEREST —
RETURNED POI NOTICE PROCEDURES**

Deceased	See section on Death Rolls and Probate Court
No green card or return envelope	Re-mail a new letter via first class mail. Note on the file copy mailed.

Nothing Returned

Approximately 30 days prior to the tax sale, review all the Lien Search packets and letters to determine if a returned receipt or returned envelope was received for each letter.

If nothing has been received from the post office regarding the original notice, then re-mail a new letter via first class mail. Note on the file copy mailed.

Once completed, the Lien Search packets with all documents and letters are securely clipped together and put into the front of the TDL file.

Update Lien Search Packets

As returned receipts are received, returned envelopes etc. Update any changes in addresses and notices to the Lien Search report and in the Names and Address Table in the TDL database.

If an address is determined to be no good, check the “Do Not Print” check box. DO NOT delete any record from the Harmony Table.

Add any new addresses found.

STOP

Stop sending and re-sending POI notices 10 days prior to the tax sale date.

Jones v. Flowers, 541 U.S. 220 (2006) a Supreme Court decision regarding notice to the property owner.

The court affirmed “An open-ended search for a new address – especially when the State obligates the taxpayer to keep his address updated with the tax collector – imposes burdens on the State.” “We do not believe the government was required to go this far.”

The court affirmed that “Due process does not require that a property owner receive actual notice before the government may take his property. Rather due process requires the government to provide notice reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action.” “government is not required to take additional steps to ensure that notice has been received.”

The court stated “When mailed notice of a tax sale is returned unclaimed, a State must take additional reasonable steps to attempt to provide notice to the property owner before selling his property, if it is practicable to do so.” “the government’s knowledge that notice pursuant to the normal procedure was ineffective triggered an obligation on the government’s part to take additional steps to effect notice.”

PARTY OF INTEREST — RETURNED POI NOTICE PROCEDURES

The court further stated “The property owner’s failure to be a prudent ward of his interests.” Such as the property owners legal obligation to update his current address and failure to pay property taxes “does not relieve the State of its constitutional obligation to provide adequate notice.”

The court ruled the government must take additional reasonable steps if available. The court listed:

- 1) Re-mail by regular 1st class mail the notice that was returned “unclaimed.”
- 2) Post a notice on the front door or property address.
- 3) Mail a notice by regular 1st class mail to “occupant” at the property address.

EXHIBIT 29

PARTY OF INTEREST —

LOCATE BETTER POI ADDRESS PROCEDURES

5. Homeowner's Exemption. If there is a homeowner's exemption on the property, the Assessor will have the claim form on file. Request a copy or the contact information from the form.

5-Pay Plans

Check to see if the taxpayer ever signed up for a 5-pay plan and defaulted. Check the agreement for a possible better mailing address.

Payments

If a payment was received during the past few years, obtain a copy of the payment to identify if a different address is on the check.

Inspector's Reports

Check prior inspector's reports for any names, phone numbers, For Sale signs, etc. to identify a contact for the property owner. Renters may provide phone numbers and addresses for the person they are paying rent to.

Lien Search Report Documents

Review the documents that have been identified with lien holders. On these documents is the last known address for the assessee that the lien holder had. The address may be more current or different than one that has already been tried. Documents may also give you clues of other places to research:

1. Review the original deeds recorded regarding the ownership of the property and mailing address listed for mailing.
 2. If the assessee had a business, (DBA on the lien), then check Unsecured Property Tax Rolls and Business License system for possible better address on a license or fictitious business name statement.
 3. If a judgment includes a co-defendant, research the co-defendant for the assessee's address.
 4. If an attorney represented the assessee, send the notice care of the attorney as well. Get the most current address from the State Bar Association.
-

BOTH:

The following are places to research for a better mailing address based on who the entity is that you are researching. These are applicable equally to Assesseees and Lien Holders:

Corporations (Inc and PC) – Agent for Service

The assessee or lien holder is a Corporation. This should have been completed for the assessee in mailing the June letters. PC stands for a Professional Corporation.

NOTE: most Homeowner's Associations are incorporated. So look up all Associations as a Corporation.

Corporate status is listed on the Internet Secretary of State, State Board of Equalization website. It is also available through a login on the

170963
COB
Dep. City Attorney

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO

2017 NOV 17 AM 11:46

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LAW OFFICES OF SHEPARD S. KOPP
11355 W. OLYMPIC BLVD.
LOS ANGELES, CALIFORNIA 90064
TELEPHONE (310) 914-4444
FACSIMILE (310) 914-4445
SHEP@SHEPARDKOPPLAW.COM


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

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THE QUESTION PRESENTED

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

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

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

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

I.

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

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

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

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

We turn now to the substance of this hearing. The very first question that must be answered is, what is the proper role for the Board at this hearing? The Board's role in conducting this hearing can be defined by which issues it should address, and which it should 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

26 _____
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
Attorney for Tina Lam
27
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
25
26
27
28

EXHIBIT 1



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

EE-6

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

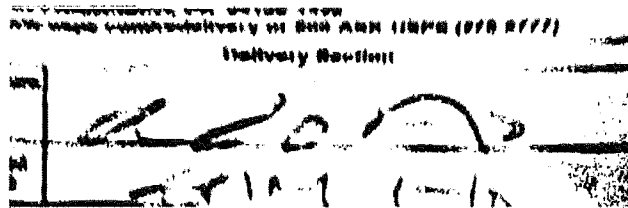


Date Produced: 03/16/2015

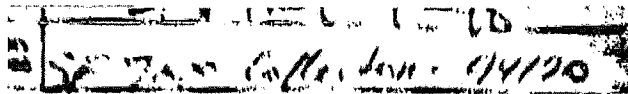
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Address of Recipient :



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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

Acct 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 94102-0917

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

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Customer Payment Reference	
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SAN FRANCISCO, CA 94102 USA

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1 DR CARLTON B GOODLETT PL #140
SAN FRANCISCO, CA 94102 USA

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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

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		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
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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	GREYCAS 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 ASSO CN	\$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 AND WHEN RECORDED MAIL TO:

RECORDED AT REQUEST OF

0365581

D547 MAR 1957

JUL -8 AM 10:41

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

SAN FRANCISCO, CALIF

OFFICIAL
N/C

CONVEYANCE OF REAL ESTATE

SOLD FOR NONPAYMENT OF PROPERTY TAXES FOR THE FISCAL YEAR 1977-1978

Sale No. 710

This Deed, made _____ this 8th day of July, 1983,
between THAD BROWN, Tax Collector of the CITY & County of SAN FRANCISCO,
State of California, first party, and the State of California, second party, witnesseth:

THAT WHEREAS, The real property hereinafter described was duly assessed for taxation in the year 1977,
to Presidio Terrace Assn.
and was thereafter on the 30th day of June, 1978, duly sold to the State of California
for nonpayment of delinquent taxes which had been legally levied and were a lien on said real property, the total
amount for which the same was sold being \$ 12,289;

AND WHEREAS, Five years or more have elapsed since said sale and no person has redeemed the property;
NOW THEREFORE, in accordance with law, the first party hereby grants to the second party that certain
real property situated in the CITY & County of SAN FRANCISCO, State of California,
described as follows:

LOT 01 BLOCK 1355, as delineated and
designated in Assessor's Map Book filed on
April 18, 1972 in the Office of the Recorder
of the City and County of San Francisco,
State of California

Handwritten notes:
Doc 315-672
DEPARTMENT OF REVENUE
C. C. PARSONS
RECEIVED IN FULL PAYMENT OF PROPERTY TAXES
FOR THE YEAR 1977-1978
JUL 10 1983

Witness Whereof, Said first party has hereunto
set his hand the day and year first above written.

Thad Brown
Tax Collector of the

STATE OF CALIFORNIA }
CITY & County of SAN FRANCISCO } ss. CITY & County of SAN FRANCISCO

On July 8, 1983, before me, Donald W. Dickinson, County Clerk and
ex officio Clerk of the Superior Court of the State of California in and for the CITY AND County of
SAN FRANCISCO, personally appeared THAD BROWN, known to me to
be the Tax Collector of said CITY AND County and the person whose name is subscribed to
the within instrument and acknowledged to me that he executed the same as such Tax Collector.

FOR USE OF STATE CONTROLLER

No. Acres _____ Redeemed _____
No. Lots _____ Cancelled _____
Value Land _____ Postponed _____
Value Imp. _____ Az. P.A. _____
In City of _____ Agr. App. _____
Code Area _____ Sold _____
School Dist. _____ Election Filed _____

(SEAL)
Donald W. Dickinson
County Clerk and ex officio Clerk of
the Superior Court

By _____ Deputy

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 *h/z/cr*

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 - 19 78, 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 MICROFORM 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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/18/00 INSTLMT 2 DLQ NOTICE 05/18/00	284 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 284 RV 284	3.20	1.76	1.60
LOCATION OF PROPERTY PRESIDI O TR ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON NO OWNER RECORD NO MAIL RECORD				TOTAL AMOUNT 1.76	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/22/01 INSTLMT 2 DLQ NOTICE 05/22/01	290 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 290 RV 290	3.28	1.80	1.60
LOCATION OF PROPERTY PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.80	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/22/01 INSTLMT 2 DLQ NOTICE 05/22/01	290 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 290 RV 290	3.28	1.80	1.60
LOCATION OF PROPERTY PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.80	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/23/02 INSTLMT 2 DLQ NOTICE 05/23/02	296 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 296 RV 296	3.32	1.82	1.60
LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.82	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/28/03 INSTLMT 2 DLQ NOTICE 05/28/03	302 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 302 RV 302	3.36	1.84	1.60
LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.84	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/24/04 INSTLMT 2 DLQ NOTICE 05/24/04	306 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 306 RV 306	3.38	1.85	1.60
LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.85	TOTAL AMOUNT 1.60

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	TAX DEFAULTED 08/30/98 INSTLMT 1 DLQ NOTICE 05/25/05 INSTLMT 2 DLQ NOTICE 05/25/05	311 STR RV PERM LESS EXEMPTIONS NET ASSESSED VALUE 311 RV 311	3.54	1.94	1.77
LOCATION OF PROPERTY 5000 PRESIDI O TE ASSEESSEE 1201 A.M MARCH 1 PRESIDI O TERRACE ASSOCIATI ON PRESIDI O TERRACE ASSOCIATI O 47 KEARNY ST FL B SAN FRANCISCO CA 94108				TOTAL AMOUNT 1.94	TOTAL AMOUNT 1.77

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049870	TAX DEFAULTED 06/30/04	317	040	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 11.98
						3.68			
							TOTAL TAX		

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049888	TAX DEFAULTED 06/30/04	323	066	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 12.01
						3.66			
							TOTAL TAX		

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	049849	TAX DEFAULTED 06/30/04	329	077	18	18
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 12.05
						3.74			
							TOTAL TAX		

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	050500	TAX DEFAULTED 06/30/04	335	088	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 12.13
						3.88			
							TOTAL TAX		

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	063743	SUBJECT TO POWER TO SELL 06/30/04	341	094	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 12.16
						3.94			
							TOTAL TAX		

VOL	BLOCK	LOT	SEQ	BILL NUMBER	TAX STATUS	ACT	RE	AMOUNT	TOTAL
100	1355	001	001	067808	SUBJECT TO POWER TO SELL 06/30/04	340	094	19	19
LOCATION OF PROPERTY: 5000 PRESIDIO TERE ASSESSEE 1201 A W MARCH I PRESIDIO TERRACE ASSOCIATION PRESIDIO TERRACE ASSOCIATI O 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 12.16
						3.94			
							TOTAL TAX		

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

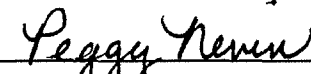
February 11, 2015 Budget and Finance Committee - RECOMMENDED AS AMENDED

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

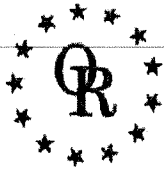
EXHIBIT 5

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


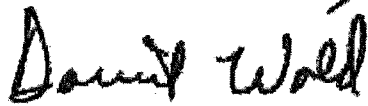
the Assured named in Schedule A against actual monetary loss or damage not exceeding the liability amount stated in Schedule A, which the Assured shall sustain by reason of any incorrectness in the assurances set forth in Schedule A.

**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:

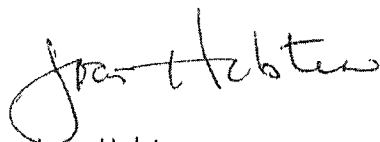
My name is Joan Holsten and I have been a San Francisco Property Manager for approximately 20 years. I currently run the Property Management and Rental Division at Barbagelata Real Estate.

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

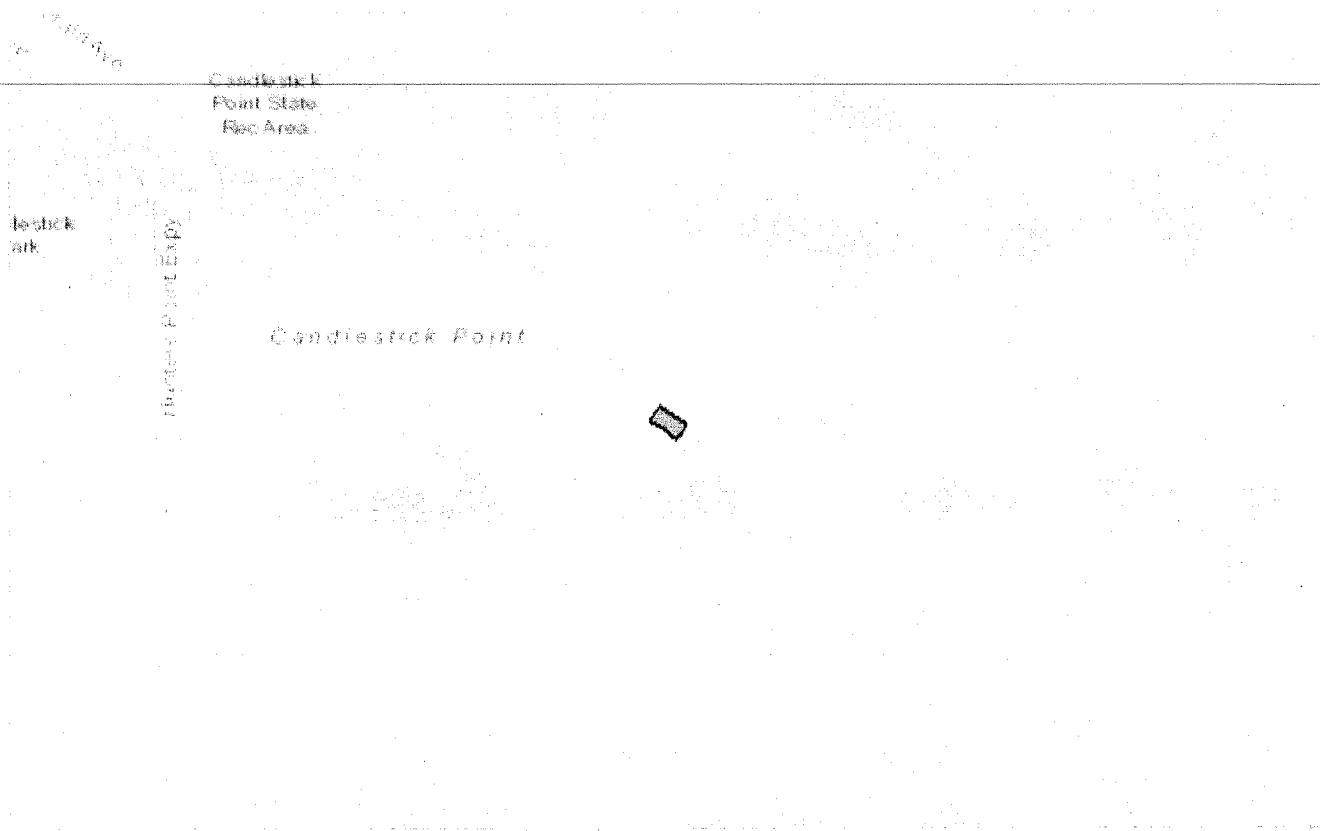
DRE # 01259825

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

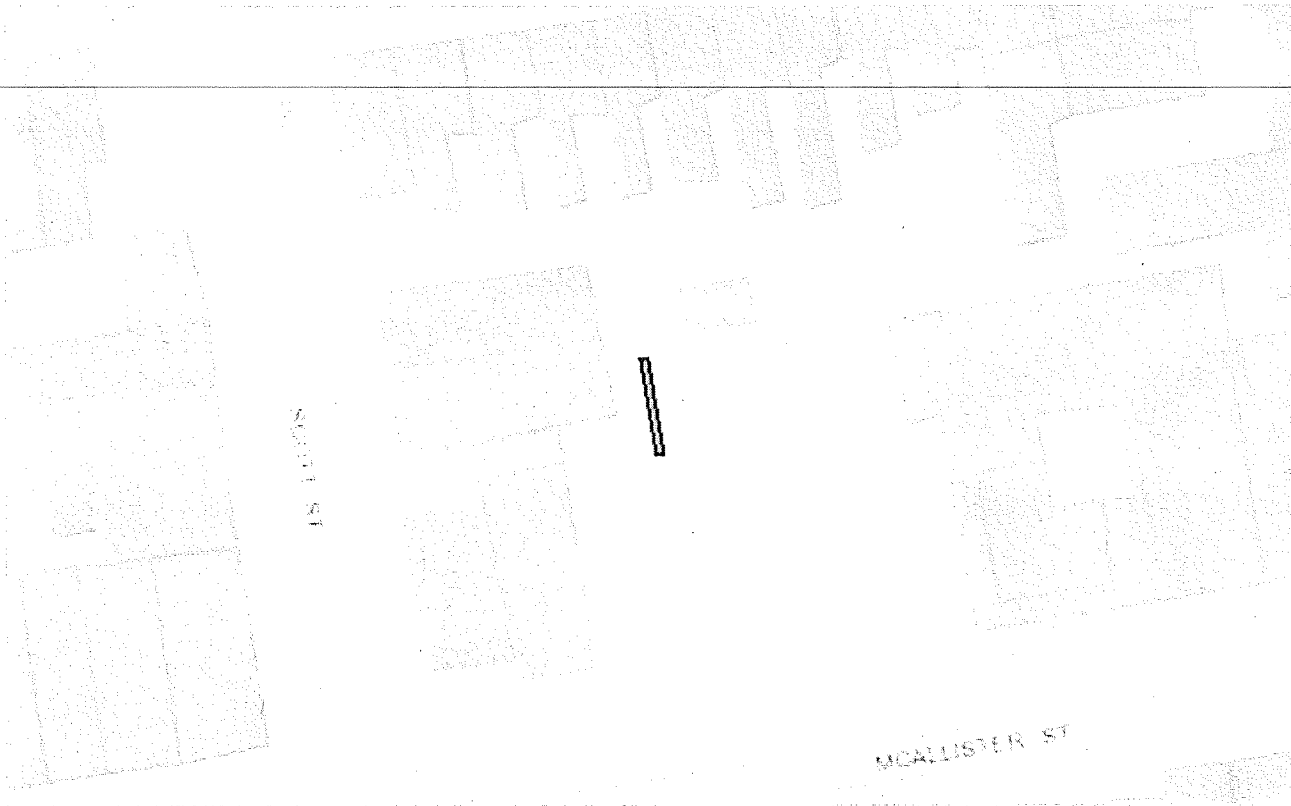
Planning Department Zoning and other regulations.

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:	-

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

From: [Board of Supervisors, \(BOS\)](#)
To: [BOS-Supervisors; BOS Legislation, \(BOS\)](#)
Subject: FW: Presidio Terrace Hearing
Date: Tuesday, November 07, 2017 9:14:50 AM

-----Original Message-----

From: Tracy [<mailto:tracymyers13@yahoo.com>]
Sent: Saturday, November 04, 2017 10:28 AM
To: Board of Supervisors, (BOS) <board.of.supervisors@sfgov.org>
Subject: Presidio Terrace Hearing

To the Board of Supervisors:

I am disgusted that you have scheduled a hearing to consider rescinding the sale of Presidio Terrace. This stinks of entitlement unless of course you hold hearings for every homeowner or group who has their property auctioned off for non-payment of taxes.

These wealthy homeowners had every resource available to them and they dropped the ball. Please do not accommodate their irresponsibility and laziness..

Please cancel the hearing and require that these homeowners / HOA abide by the same rules as the rest of the citizens of San Francisco.

Sincerely,
Tracy Myers
510-701-6322

Sent from my iPhone

LAW OFFICES OF SHEPARD S. KOPP
11355 W. OLYMPIC BLVD.
SUITE 300
LOS ANGELES, CA 90064
PH (310) 914-4444
FAX (310) 914-4445
SHEP@SHEPARDKOPPLAW.COM

November 8, 2017

Angela Cavillo
Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102-4689

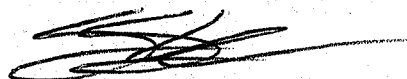
Scott Emblidge
Moscone Emblidge & Otis
220 Montgomery Street
Suite 2100
San Francisco, CA 94104

Re: Petition for Hearing to Rescind Tax Sale of Presidio Terrace

Dear Madam Clerk and Honorable Members of the Board of
Supervisors, and Mr. Emblidge,

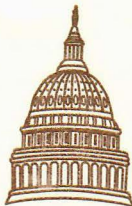
This is to confirm that I represent Tina Lam, the owner of Presidio Terrace, and
will be filing a brief on her behalf and speaking on her behalf at the hearing scheduled for
November 28, 2017. I may be served with any filings at the address above and via email
at shep@shepardkopplaw.com.

Sincerely yours,



Shepard S. Kopp

CC via email only:
Theresa Buckley at Theresa.Buckley@sfgov.org
Scott Reiber at scott.reiber@sfcityatty.org



Senator Dianne Feinstein

Washington, D. C.
October 30, 2017

The Honorable London Breed
President, San Francisco Board of Supervisors
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102-4689

Re: Presidio Terrace Tax Sale Rescission Hearing on November 28, 2017

Dear President Breed:

I have followed with interest the tax sale of the Presidio Terrace Common Areas by San Francisco's Treasurer and Tax Collector since it was first reported several months ago, and I write to express my concerns about serious principles at stake in the matter you will consider at the Board's tax sale rescission hearing on November 28, 2017.

As you might expect, and as I readily concede, my own family's time as Presidio Terrace residents lends a measure of personal perspective to a dispute involving many of our friends and former neighbors. While that is an appropriate basis for the personal empathy I hold for the neighborhood's families, I acknowledge it here as a preliminary point of emphasis for what this letter is not. My family's history in the neighborhood is neither a legitimate basis to influence Board decision-making, nor a factor in underlying principles that should be decisive to a just resolution. My interest in the dispute derives instead from more than four decades of service as a public official — much of it for the City and County of San Francisco — and priorities reflected in my career's work to ensure fair play and equal treatment as foundational duties of those of us entrusted to govern.

When the improbable story of Presidio Terrace's tax sale first made headlines last August, my own reaction of near-disbelief seemed widely shared by

others. I would not have guessed bureaucracies still held surprises for me. But this one did.

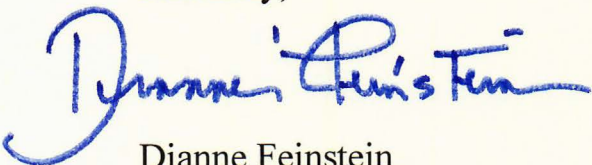
For decades, the San Francisco Treasurer/Tax Collector's Office sent tax bills to the wrong address. And for decades, those bills were presumably "returned-undeliverable" to the same office. Yet continually informed by the apparently decades-long feedback loop that the wrong address was still wrong, the office's ignorance endured. Finally, the office initiated a tax sale proceeding for tax defaulted property. To meet the constitutional burdens imposed by that process, the Tax Collector sent notice to the property's owner — to the same wrong address once again! The office made no further effort to contact the property owners for whose benefit the street exists, and it posted no notice whatsoever on the property itself. After all of that, the Treasurer/Tax Collector's office's insistence that taxpayers were wholly to blame for that office's own fiasco was breathtaking.

Among plot twists recounted in news reports on Presidio Terrace that seemed near disbelief, however, one stood out to me as fully unbelievable. In the United States of America, no one should lose property at the hands of the government without knowing about it.

For a government proceeding to meet the constitutional burdens necessary to deprive property from an owner without the owner's awareness, one would reasonably expect to see rare and highly unusual circumstances. Yet the San Franciscans deprived of their property without their knowledge in April 2015 presented no such unusual circumstances — apart from the wholly insufficient efforts of their city's Tax Collector to notify them. Adding insult to the unconstitutional injury of being denied their due process rights, they collectively remained unaware of the sale for two years until first learning of its new owners.

It is for the reasons above that I urge you and your colleagues to overturn the tax sale at the Board's forthcoming hearing. Thank you for considering my views on the serious principles at stake. If I can be of further assistance, please feel free to contact me.

Sincerely,



Dianne Feinstein
United States Senator

CC: Members, San Francisco Board of Supervisors
Angela Calvillo, Clerk of the Board of Supervisors

DF:se

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

NOTICE OF PUBLIC HEARING

BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO

NOTICE IS HEREBY GIVEN THAT the Board of Supervisors of the City and County of San Francisco will hold a public hearing to consider the following and said public hearing will be held as follows, at which time all interested parties may attend and be heard:


Date: Tuesday, November 28, 2017

Time: 3:00 p.m.

Location: Legislative Chamber, City Hall, Room 250
1 Dr. Carlton B. Goodlett, Place, San Francisco, CA

Subject: **File No. 170963.** Hearing of the Board of Supervisors sitting as a Committee of the Whole on November 28, 2017, at 3:00 p.m., to consider the rescission of the tax sale of the Presidio Terrace Common Area, pursuant to California Revenue and Taxation Code, Section 3731; scheduled pursuant to Motion No. M17-125, approved by the Board on September 5, 2017.

In accordance with Administrative Code, Section 67.7-1, persons who are unable to attend the hearing on this matter may submit written comments prior to the time the hearing begins. These comments will be made as part of the official public record in this matter and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo, Clerk of the Board, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA, 94102. Information relating to this matter is available in the Office of the Clerk of the Board and agenda information relating to this matter will be available for public review on Wednesday, November 22, 2017.


Angela Calvillo
Clerk of the Board

From: [BOS Legislation. \(BOS\)](#)
To: rdw@hlgusa.com; embridge@mosconelaw.com
Cc: [Givner, Jon \(CAT\)](#); [Cisneros, Jose \(TTX\)](#); [Fried, Amanda \(TTX\)](#); [Buckley, Theresa \(TTX\)](#); [Calvillo, Angela \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [BOS-Supervisors](#); [BOS-Legislative Aides](#); [BOS Legislation. \(BOS\)](#)
Subject: HEARING NOTICE: Hearing - Committee of the Whole - Tax Sale of Presidio Terrace Common Area - Hearing Date of November 28, 2017
Date: Friday, October 13, 2017 8:52:12 AM
Attachments: [image001.png](#)

Good morning,

The Office of the Clerk of the Board has scheduled a Committee of the Whole hearing for Special Order before the Board of Supervisors on **November 28, 2017, at 3:00 p.m.**, to consider the rescission of the tax sale of the Presidio Terrace Common Area.

Please find the following link to the hearing notice for the matter:

[Notice of Public Hearing - October 13, 2017](#)

I invite you to review the entire matter on our [Legislative Research Center](#) by following the link below:

[Board of Supervisors File No. 170963](#)

Thank you,

Brent Jalipa

Legislative Clerk

Board of Supervisors - Clerk's Office
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102
(415) 554-7712 | Fax: (415) 554-5163
brent.jalipa@sfgov.org | www.sfbos.org



Click [here](#) to complete a Board of Supervisors Customer Service Satisfaction form

***Disclosures:** Personal information that is provided in communications to the Board of Supervisors is subject to disclosure under the California Public Records Act and the San Francisco Sunshine Ordinance. Personal information provided will not be redacted. Members of the public are not required to provide personal identifying information when they communicate with the Board of Supervisors and its committees. All written or oral communications that members of the public submit to the Clerk's Office regarding pending legislation or hearings will be made available to all members of the public for inspection and copying. The Clerk's Office does not redact any information from these submissions. This means that personal information—including names, phone numbers, addresses and similar information that a member of the public elects to submit to the Board and its committees—may appear on the Board of Supervisors' website or in other public documents that members of the public may inspect or copy.*

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 544-5227

PROOF OF MAILING

Legislative File No. 170963

Description of Items: Public Hearing Notices - Hearing - Committee of the Whole - Tax Sale of Presidio Terrace Common Area - November 28, 2017 - 3 Notices Mailed


I, Brent Jalipa, an employee of the City and County of San Francisco, mailed the above described document(s) by depositing the sealed items with the United States Postal Service (USPS) with the postage fully prepaid as follows:

Date: October 13, 2017

Time: 8:50 a.m.

USPS Location: Repro Pick-up Box in the Clerk of the Board's Office (Rm 244)

Mailbox/Mailslot Pick-Up Times (if applicable): N/A

Signature: 

Instructions: Upon completion, original must be filed in the above referenced file.



NOTICE OF HEARING

September 28, 2017

*Via U.S. Regular and
Certified Mail, Return Receipt Requested*

Ms. Hiuyan Lam
1676 Pala Ranch Circle
San Jose, CA 95133

Re: San Francisco Board of Supervisors Hearing to Consider Rescission of the
Tax Sale of Presidio Terrace Common Area

Dear Ms. Lam:

The Clerk of the San Francisco Board of Supervisors has scheduled a hearing to consider rescission of the tax sale of the Presidio Terrace Common Area (Assessor's Parcel Number 1355-001) pursuant to California Revenue and Taxation Code Section 3731. As outlined in File No. 170888, the Board of Supervisors will ascertain all the facts and consider whether the property should not have been sold. The hearing is scheduled on **November 28, 2017, at 3:00 p.m.** at the following address:

Board of Supervisors
City and County of San Francisco
Legislative Chamber, Room 250
City Hall, One Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

If the sale is rescinded, a refund will be issued to the purchaser of the property or the successor in interest, if applicable, for the purchase amount of the property plus interest from the date of the purchase of the property, pursuant to California Revenue and Taxation Code Section 3731(c).

Please contact Ms. Angela Calvillo, Clerk of the Board at (415) 554-5184 if you have any questions.

Very truly yours,

A handwritten signature in blue ink that reads "Theresa Buckley".

Theresa Buckley
Tax Collector Attorney
(415) 554-4492

cc: Roger D. Wintle, Esq. (via Certified Mail)
Scott Emblidge, Esq. (via Certified Mail)
Ms. Angela Calvillo (via regular U.S. Mail)

Introduction Form

By a Member of the Board of Supervisors or the Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [] inquires"
- 5. City Attorney request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. []
- 9. Reactivate File No. []
- 10. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.

Sponsor(s):

Clerk of the Board

Subject:

Hearing - Committee of the Whole - Tax Sale of Presidio Terrace Common Area - November 28, 2017

The text is listed below or attached:

Hearing of the Board of Supervisors sitting as a Committee of the Whole on November 28, 2017, at 3:00 p.m., to hold a public hearing to consider rescission of the tax sale of the Presidio Terrace Common Area, pursuant to California Revenue and Taxation Code, Section 3731, scheduled pursuant to Motion No. M17-125, approved by the Board on September 5, 2017.

Signature of Sponsoring Supervisor: *Alicia Gomez*

For Clerk's Use Only: