

RECORDING REQUESTED BY and
WHEN RECORDED MAIL TO:

County of Sutter
Treasurer-Tax Collector
Nicholas F. Valencia
PO Box 546
Yuba City, CA 95992

NF

Recorded in Official Records
County of Sutter
Donna M. Johnston
County Clerk-Recorder

2026-0008169

08/17/2026

10:44 AM

Recording Fees:

CA SB2 Fee:

Taxes:

Total Fees:

MMAGANA

Titles: 1 Pages: 2

\$0.00

\$0.00

\$0.00

\$0.00



NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY
(Rev. & Tax. Code, §§3691(a)(1)(B), 3691.1 - 3691.2)

Which, pursuant to law was declared to be tax-defaulted on

July 1, 2021

for the nonpayment of delinquent taxes in the amount of

\$86,645.78

for the Fiscal Year 2020-2021 Default Number:

22928

Notice is hereby given by the Tax Collector of Sutter County that, pursuant to Revenue and Taxation Code section 3691, five years or more 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 at the close of business or 5 p.m., whichever is later, on the last business day prior to the commencement date of the tax sale. If the property is the subject of a bankruptcy proceeding, this notice constitutes a "notice of tax deficiency" pursuant to Section 362(b)(9)(B) of Title 11 of the United States Code. The real property subject to this notice is assessed to:

Samano, Luis G ETAL/Hendershot, Daniel

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

053481021000

(Assessor's Parcel Number)

See Legal Description 'Exhibit A' attached hereto and made a part hereof.

State of California

Executed on

Nicholas F. Valencia, Sutter County Tax Collector

Sutter County

August 5, 2026

By

Nicholas F. Valencia

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 Sutter

On August 5, 2026, before me, S. Becerra, Deputy, personally appeared Nicholas F. Valencia, Tax Collector for Sutter County who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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

WITNESS my hand and official seal.

DONNA M. JOHNSTON
County Clerk and Ex Officio Clerk

Deputy



Exhibit A

Parcel 3:

261 Wilbur Avenue, Yuba City, Ca.

A.P. # 53-481-021

ALL THAT CERTAIN REAL PROPERTY SITUATE IN THE CITY OF YUBA CITY, COUNTY OF SUTTER, STATE OF CALIFORNIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL NO. 1: TO FIND THE POINT OF BEGINNING FOR THE DESCRIPTION OF THE LANDS HEREBY DESCRIBED, BEGIN AT THE SOUTHWEST CORNER OF THAT CERTAIN MAP ENTITLED "MAP OF THE PERCY TRACT" FILED IN THE OFFICE OF THE COUNTY RECORDER, SUTTER COUNTY, CALIFORNIA, ON MAY 4TH, 1887 IN BOOK "S" OF DEEDS, PAGE 280; SAID SOUTHWEST CORNER OF THE PERCY TRACT BEING A POINT ON THE EAST LINE OF THE NORTHWEST QUARTER OF SECTION 27, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN; RUNNING THENCE (MAG. VAR. 18 DEG. 30' EAST) NORTH 72 DEG. 00' EAST ALONG THE SOUTHERLY LINE OF SAID PERCY TRACT ALONG SAID SOUTHERLY LINE PRODUCED NORTHEASTERLY 3864.00 FEET TO AN IRON PIN AND THENCE NORTH 12 DEG. 24' EAST 101.83 FEET TO THE POINT OF BEGINNING FOR THE DESCRIPTION OF THE LANDS HEREBY DESCRIBED; FROM SAID POINT OF BEGINNING, RUNNING THENCE NORTH 12 DEG. 24' EAST 84.72 FEET; THENCE NORTH 89 DEG. 09' EAST 528.51 FEET TO THE CENTER LINE OF YUBA CITY SLOUGH, ALSO KNOWN AS GILSIZER SLOUGH; THENCE SOUTH 12 DEG. 46' WEST ALONG SAID CENTER LINE OF YUBA CITY SLOUGH, 84.85 FEET; AND THENCE SOUTH 89 DEG. 09' WEST 527.95 FEET TO THE POINT OF BEGINNING.

EXCEPTING THE PORTION CONVEYED BY E.G. NEWMAN AND DOLLIE NEWMAN, HIS WIFE, TO CITY OF YUBA CITY BY DEED DATED SEPTEMBER 28, 1937 AND RECORDED JANUARY 13, 1938 IN BOOK 104 OF OFFICIAL RECORDS, AT PAGE 463, BEING THE WESTERLY 20 FEET OF THE ABOVE DESCRIBED PARCEL.

PARCEL NO. 2: BEGINNING AT AN IRON PIN, NORTH 73 DEG. 0' EAST AND DISTANT ON SAID COURSE 3864.00 FEET FROM THE SOUTHWEST CORNER OF "MAP OF THE PERCY TRACT" FILED IN THE OFFICE OF THE COUNTY RECORDER, SUTTER COUNTY, CALIFORNIA, ON MAY 4TH, 1887 IN BOOK "S" OF DEEDS, PAGE 280; SAID SOUTHWEST CORNER OF THE PERCY TRACT BEING A POINT ON THE WEST LINE OF NEW HELVETIA RANCHO 726.0 FEET SOUTHERLY MEASURED ALSO ON SAID WEST LINE OF NEW HELVETIA RANCHO FROM THE QUARTER SECTION CORNER BETWEEN SECTIONS 22 AND 27, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN; RUNNING THENCE NORTH 12 DEG. 24' EAST 101.83 FEET; THENCE NORTH 89 DEG. 9' EAST 527.95 FEET TO THE CENTER OF GILSIZER SLOUGH; THENCE SOUTH 12 DEG. 46' WEST ALONG SAID CENTER OF GILSIZER SLOUGH 83.98 FEET; THENCE SOUTH 89 DEG. 09' WEST 471.10 FEET TO AN IRON PIN; AND THENCE SOUTH 73 DEG. 0' WEST 62.90 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM THE PORTION CONVEYED BY E.G. NEWMAN AND DOLLIE V. NEWMAN, HIS WIFE, TO CITY OF YUBA CITY, BY DEED DATED MAY 31, 1945 AND RECORDED JULY 6, 1945 IN BOOK 217 OF OFFICIAL RECORDS, PAGE 58, BEING THE WESTERLY 20 FEET OF THE ABOVE DESCRIBED PARCEL.