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UNITED STATES BANKRUPTCY COURT

EASTERN DISTRICT OF CALIFORNIA

In re DIABLO GRANDE COMMUNITY FACILITIES DISTRICT NO. 1, Debtor.	Case No. 25-26635-A-9 DCN BWS-001 **EXHIBITS TO DEBTOR'S RESPONSE TO KOSHI PADNANI'S OBJECTION TO DEBTOR'S CHAPTER 9 PETITION** Date: November 18, 2026 Time: 9:30 A.M. Ctrm: Dept. A, Ctrm 11 2500 Tulare Street, Fresno California

EXHIBIT NO.	EXHIBIT DESCRIPTION	BATES-NUMBERED PAGES
	Index of Exhibits	001-002
1	Resolution No. 2000-06 A Resolution Of The Board Of Directors Of The Western Hills Water District Of Formation Of Community Facilities District And To Levy A Special Tax In Diablo Grande Community Facilities District No. 1	004 - 026
2	Order For Relief in Community Facilities District No. 1990-1 (Wildwood Estates), Nevada County, California, United States Bankruptcy Court for the Eastern District of California, Case No. 15-23888, Dkt. 61	028 - 029
3	Board of Supervisors of the County of Stanislaus Board Action Summary dated November 4, 2025, for Board Agenda Item 5.B.10, Resolution 2025-0585	031 - 056

EXHIBIT 1

RESOLUTION NO. 2000-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WESTERN HILLS WATER DISTRICT OF FORMATION OF COMMUNITY FACILITIES DISTRICT AND TO LEVY A SPECIAL TAX IN DIABLO GRANDE COMMUNITY FACILITIES DISTRICT NO. 1

The Board of the Western Hills Water District (the "Water District") resolves:

1. Reference is made to Resolutions No. 2000-02, No. 2000-03 and No. 2000-04 of this Board adopted August 24, 2000 for the preliminary scope of the project and financing contemplated by these proceedings.

2. This Board has conducted the public hearing set by Resolution No. 2000-03 and No. 2000-04, and determines that a majority protest under Section 53324 of the Government Code was not made at the hearing.

3. There is hereby formed a community facilities district by the Western Hills Water District under the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act").

4. The name of the community facilities district is "Diablo Grande Community Facilities District No. 1, Western Hills Water District, Stanislaus County, California" (the "District").

5. The types of public facilities proposed to be provided within the District are set forth on Exhibit A attached to this Resolution. The types of incidental expenses proposed to be incurred by the District are set forth in Exhibit B attached to this Resolution. The Board hereby finds that these facilities and incidental expenses are necessitated by new development occurring or anticipated within the District.

6. The office of the Board of Directors of the Western Hills Water District, 10001 Oak Flat Road, Patterson, California 95363 (209-892-7651) is designated as the office responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number, estimating future special tax levies and for establishing procedures to promptly respond to inquiries regarding estimates of future special tax levies. The Water District may contract with private consultants to provide this service in lieu of the Board of Directors.

7. Except where funds are otherwise available, a special tax sufficient to pay for all such facilities and incidental expenses will be annually levied within the District. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within the District, and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the special tax lien is canceled in accordance with law or until collection of the special tax by the legislative body of the Water District ceases. The rate and method of apportionment of the special tax is set forth in Exhibit C attached to this Resolution.

8. The boundaries of the District are shown on proposed boundary map on file with the Secretary, which was approved by our Resolution No. 2000-02 adopted August 24, 2000 and filed for record on September 21, 2000 in the Office of the County Recorder of the County of Stanislaus as Document No. 00-0079284 and in Book 3, at Page 40 of the Maps of Assessment and Community Facilities District.

9. Advances of funds or contributions of work in kind from any lawful source, specifically including owners of property within the District, may be reimbursed from bond proceeds or from special tax revenue or both to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the Water District.

10. Any bonds issued in these proceedings shall be callable in accordance with the provisions of the Act and as more specifically to be set forth in any resolution providing for the form, execution and issuance of bonds.

11. The special tax will be collected and enforced as a separate line item on the regular property tax bill. However, this Board reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the Water District, including, but not limited to, direct billing by the Water District to the property owners and supplemental billing. In particular, the Water District may bill the 2000-01 special taxes directly, and not post those taxes to the regular, secured property tax roll. The procedure for collection in any case when the Water District chooses to collect the special tax through direct billing shall be as follows:

After levy by the Board, whether pursuant to authorizing ordinance or annual resolution, the Water District Treasurer shall prepare and send to the property owners by first class U.S. Mail, at their addresses as shown on the last equalized assessment roll, a tax bill substantially in the form shown in Exhibit D, hereto, which shall specify the amount due, give instructions for payment to the Water District Treasurer, state (as is hereby authorized and provided) that the first installment of the special tax (50% of the annual special tax shall be payable in each installment) shall be delinquent if not received by the Water District Treasurer by the close of business on the next succeeding December 10, and the second installment shall be delinquent if not paid by the Water District Treasurer by the close of business on the next succeeding April 10, shall specify (as is hereby authorized and provided) that all delinquencies shall incur an immediate 10% penalty, and an additional 1½% penalty on the first day of each month beginning with the next succeeding July 1, and shall specify (as is hereby authorized and provided) that delinquencies are subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

The Board, as an alternative enforcement mechanism, may by resolution elect to place delinquent special taxes on the next secured property tax roll. In such event, attorneys' fees and costs to date in any foreclosure action, and penalties on the delinquency through the following December 1, may be included in the amount to be placed on the roll. Both remedies may be pursued simultaneously, but if the property owner pays the regular property tax bill for the subsequent year, including the delinquent special tax posted to that bill, the foreclosure action may thereafter be pursued solely for attorneys' fees and costs incurred subsequent to the posting of the delinquent special tax on the secured roll.

12. This Board hereby establishes the annual appropriations limit of the District at $5,700,000.

13. Based upon the Certificate of Engineer heretofore filed with this Board, the qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The Board will conduct the election by mailed ballot and hereby designates the Secretary as the official to conduct the mailed-ballot election.

14. This Board now finds and determines that all proceedings up to and including the adoption of this Resolution were and are valid and in conformity with the requirements of the Act. This determination and finding is final and conclusive in accordance with Government Code Section 53325.1.

* * * * *

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors of the Western Hills Water District, California, at a regularly scheduled meeting thereof, held on the 28th day of September, 2000 by the following vote of the Board of Directors:

AYES:	Directors DUCK, LIGHTLY and President SCHNEIDER
NOES:	None
ABSENT:	Directors BALFOUR and WEST
ABSTAIN:	None

Chairman

ATTEST:

Secretary of the Board

EXHIBIT A - CFD Improvements
EXHIBIT B - Incidental Expenses and Bond Issuance Costs
EXHIBIT C - Rate and Method of Apportionment
EXHIBIT D - Form of Special Tax Bill

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EXHIBIT A

Diablo Grande
Community Facilities District No. 1
Western Hills Water District
Stanislaus County, California

LIST OF AUTHORIZED FACILITIES

Authorized facilities that may be funded through the CFD include the following public improvements:

Transportation Improvements

Authorized facilities include the following public transportation-related improvements:

- Off-site public roadways serving the Diablo Grande development;
- On-site public roadways, and,
- Other public roadway improvement required meeting the needs of the project.

Eligible roadway improvements include; purchase of rights-of-way; roadway design; project management; bridge crossings, grading and paving; joint trenches and underground utilities; curbs, gutters, and sidewalks; street lights (including reimbursements to the City/County) and signalization; signs and striping; and median and parkway landscaping related thereto.

Wastewater System Improvements

Authorized facilities include any and all wastewater facilities designed to meet the needs of development within Diablo Grande CFD No. 1. These facilities include, but are not limited to; wastewater treatment facilities, including any land purchase; sewer transmission lines; and related wastewater system improvements.

Water System Improvements

Authorized facilities include any and all water facilities designed to meet the needs of development within Diablo Grande CFD No. 1. These facilities include, but are not limited to, water treatment facilities and water distribution facilities including fire hydrants, and related water system improvements; pressure reducing stations, and flow meters along with any land required to site water treatment or transmission facilities. In addition, the CFD is authorized to purchase water rights required to provide water service to development within the CFD.

Drainage System Improvements

Authorized facilities include any and all drainage and storm sewer improvements designed to serve the needs of development within the CFD including, but not limited to pipelines and appurtenances, temporary drainage facilities, detention basins, and drainage pretreatment facilities.

Emergency Facilities

Includes the purchase of fire fighting equipment, paramedic equipment, or the construction or purchase of other public emergency facilities required to meet the needs of development within the Diablo Grande project.

Park Improvements

Authorized facilities include any and all improvements to public park facilities located in the Diablo Grande development, including acquisition of property and the design and construction thereof.

Other Expenses

In addition to the above facilities, other incidental expenses as authorized by the Mello-Roos Community Facilities Act of 1982, including, but not limited to, the cost of planning and designing the facilities (including the cost of environmental evaluation and environmental remediation); construction staking; utility relocation and demolition costs incident to the construction of the public facilities, cost associated with the creation of the Mello-Roos CFD; issuance of bonds; determination of the amount of taxes, collection of taxes; payment of taxes; or costs otherwise incurred in order to carry out the authorized purposes of the CFD; reimbursements to other areas for infrastructure facilities serving the Diablo Grande Project; and any other expenses incidental to the construction, completion, and inspection of the facilities.

EXHIBIT B

Incidental Expenses and Bond Issuance Costs

DIABLO GRANDE COMMUNITY FACILITIES DISTRICT NO. 1
WESTERN HILLS WATER DISTRICT, STANISLAUS COUNTY, CALIFORNIA

It is anticipated that the following incidental expenses may be incurred in the proposed financing:

Engineering services
Special tax consultant services
Water District review and administration
Bond counsel services
Bond counsel out of pocket expenses
Independent financial advisor services
Appraiser services
Initial bond transfer agent, fiscal agent, registrar and paying agent fees
Rebate calculation service set up charge
Bond printing
Offering memorandum printing and mailing costs
Publishing, mailing and posting of notices
Underwriter's discount
Bond reserve fund
Capitalized interest
Bond syndication costs
Governmental notification and filing costs
Credit enhancement costs
Real estate acquisition costs
Special disclosure counsel
Rating agency fees

Certain annual costs may be included in each annual special tax levy. These include:

Annual bond transfer agent, fiscal agent, registrar and paying agent fees
Annual rebate calculation costs
Special tax consultant costs
Other necessary consultant costs
Costs of posting and collecting the special taxes
Personnel costs of the Water District
Arbitrage rebate
Rating agency fees

Exhibit C

Western Hills Water District
Diablo Grande Community Facilities District No. 1

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the Diablo Grande Community Facilities District No. 1 (the "CFD") of the Western Hills Water District (the "Water District") shall be levied and collected according to the tax liability determined by the Water District through the application of the appropriate amount or rate, as described below.

2. Definitions

"**Act**" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"**Administrative Expenses**" means the actual or estimated costs incurred by the Water District to determine, levy and collect the Special Taxes, including salaries of Water District employees and the fees of consultants, legal counsel, corporate bond-paying agents, fiscal agents, and bond trustees; the costs of collecting installments of the Special Taxes upon the general tax rolls; cost of arbitrage calculation and arbitrage rebates; preparation of required reports; and any other costs required to administer the CFD as determined by the Water District.

"**Annual Costs**" means, for any Fiscal Year, the total of the following:

i) Debt Service for the Calendar Year commencing January 1 of such Fiscal Year through December 31 of the following Fiscal Year;
ii) Administrative Expenses for such Fiscal Year;
iii) Any amounts needed to replenish any bond reserve fund for bonds of the Water District issued for the CFD to the level required under the documents pursuant to which such bonds were issued;
iv) An amount equal to the amount of delinquencies in payments of Special Taxes levied in the previous Fiscal Year and/or anticipated for the current Fiscal Year; and,
v) Pay-as-you-go expenditures for Authorized Facilities to be constructed or acquired by the CFD;
vi) Less earnings on the bond reserve fund pursuant to the bond indenture and any reimbursements.

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The total Annual Costs shall be limited to that necessary to provide the Authorized Facilities.

"**Anticipated Construction Proceeds**" means $50,000,000 as adjusted annually after the Base Year in accordance with the Engineering News Record Building Cost Index. The Water District Board may reduce the base level from $50,000,000 once all facility costs are known with certainty. The Anticipated Construction Proceeds may be reduced by an approved resolution of the Board once determining the actual costs funded by the CFD are less than the Anticipated Construction Costs determined at CFD formation.

"**Auditor-Controller**" means the Auditor-Controller of the County.

"**Authorized Facilities**" means those improvements, as listed in the Resolution forming the CFD.

"**Benefit Percentage**" means the calculation that shows the percentage share of benefits accruing to a Parcel for all proposed and realized facility improvements within the CFD.

"**Board**" means the Board of Directors of the Water District.

"**Bond Share**" means the calculation that shows the percentage share of bonds issued that accrues to a Parcel for public facilities.

"**Bond Year**" means the 12-month period ending on the bond principal payment date of each calendar year as defined in the bond documents under which the bonds will be issued.

"**CFD**" means the Diablo Grande Community Facilities District No. 1 of the Western Hills Water District.

"**Commercial Use Parcel**" means the land use designations permitting the following uses: retail, restaurant, tennis club, town center, office, industrial, or other commercial uses.

"**County**" means Stanislaus County, California.

"**Debt Service**" means for each Bond Year, the total amount of principal and interest for any bonds, notes or certificates of participation of the Water District for the CFD during that Bond Year, less any applicable credits that may be available from any other sources available to the Water District to pay principal and interest for the previous or current Bond Year.

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"Developed Parcel" means a Parcel receiving one of the following development approvals from the County:

Land Use	Development Approval
Single family Use Residential	Final Subdivision Map
Multi-Family Use Residential	Building Permit issuance
Commercial Use	Final Map or Final Parcel Map (as defined by the Subdivision Map Act)

"**Final Subdivision Map**" means a recorded map in compliance with the Subdivision Map Act of the State of California.

"**Fiscal Year**" means the period starting July 1 and ending the following June 30.

"**Golf Course Parcel**" means a parcel that is designated and/or developed as a golf course, and may include the golf club house.

"**Gross Taxable Acre(age)**" means the acreage of the Parcel prior to dedication of right-of-way for streets, roads, landscaping, open space, and other public purposes.

"**Hotel Use Parcel**" means any Taxable Parcel that is designated and/or developed as a hotel/conference center.

"**Maximum Annual Special Tax**" means the greatest amount of Special Tax that can be levied against a Parcel.

"**Maximum Annual Special Tax Rate**" means the amount shown in **Attachment 1** and **Attachment 2** that is used in calculating the Maximum Annual Special Tax for a Taxable Parcel based on its land use classification and development status.

"**Maximum Annual Special Tax Revenue**" means the greatest amount of revenue that can be collected in any Fiscal Year by taxing all Taxable Parcels at the Maximum Annual Special Tax Rate.

"**Maximum CFD Revenue**" means the sum of the Maximum Annual Special Tax for all Taxable Parcels in the CFD assuming that all parcels are Developed Parcels or Golf Course Parcels. At the time of formation of the CFD, the Maximum CFD Revenue was calculated to be $4,908,350. The Maximum CFD Revenue may be increased or decreased by an approved resolution of the Board once determining the actual Maximum CFD Revenue has increased or decreased from the time of formation of the CFD.

"**Multi-Family Residential Use**" means any parcel designated and/or developed for more than one residential dwelling unit per parcel. Such uses may consist of apartments, condominiums, townhouses, time-share units, duplexes, or tri-plexes.

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"Open Space Parcel" means any Parcel created by subdivision of land within the CFD that is not planned or designated for development, and that is not designated as a Public Parcel.

"Original Parcel" means any Parcel in the CFD that existed at the date of formation of the CFD. An Original Parcel lies wholly or partially within the PDP Area. Each Original Parcel is assigned Taxable Acres and a Maximum Annual Special Tax, as shown in **Attachment 1.**

"Parcel" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Parcel Number" means the County Assessor's Parcel Number for any Parcel based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Partial Prepayment Parcel" means a Parcel that has permanently satisfied a portion of the Special Tax obligation by a cash settlement with the Water District as permitted under Government Code Section 53344 and described in Section 6.

"Partial Prepayment Factor" means a factor that is applied to the Maximum Annual Special Tax Rate of a Parcel classified as a Partial Prepayment Parcel. This factor is applied when the prepayment is made as well as at any time that the Maximum Annual Special Tax Rate is recalculated.

"PDP Area" means that area of the CFD, which has a Preliminary Development Plan approval from the County. The Preliminary Development Plan has a definitive boundary as shown on **Map 1.** The PDP Area may be expanded to include new areas within the CFD after formation of the CFD.

"Prepayment" means the permanent satisfaction of all of the Special Tax obligation for one or more Parcels by a cash settlement with the Water District as permitted under Government Code Section 53344 and described in Section 6.

"Prepayment Parcel" means a Parcel that has permanently satisfied the entire Special Tax obligation by a cash settlement with the Water District as permitted under Government Code Section 53344 and described in Section 6.

"Public Parcel" means any Parcel, in its entirety, that is or is intended to be publicly owned within the CFD as approved by the County or Water District--or as subsequently designated by the County or Water District--that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets, schools, parks, public drainage ways, public landscaping, wetlands, greenbelts, and public open space. Public Parcels are exempt from the levy of Special Taxes.

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"**Raw Land Parcel**" means a Parcel within the boundaries of the CFD, which lies wholly outside the PDP Area. Raw Land Parcels are "tax-exempt".

"**Remaining Facility Cost Share**" means that calculation that shows the percentage share of the Anticipated Construction Proceeds, less the construction proceeds from bonds issued, less the share of pay-as-you-go funding used to acquire authorized facilities that accrues to a Parcel.

"**Reserve Fund Share**" means the calculation that shows the percentage share of the reserve fund balance that accrues to a Parcel.

"**Single family Residential Use Parcel**" means the land use designation permitting development of one single family unit per Parcel.

"**Special Tax(es)**" mean(s) any tax levy under the Act in the CFD.

"**Successor Parcel**" means any Parcel in the CFD that was created by subdividing an Original Parcel, or another Successor Parcel, and which lies partially or wholly within the PDP Area. Each Successor Parcel is designated as a Developed Parcel, Undeveloped Parcel, Golf Course Parcel, Public Parcel or Open Space Parcel, based on the designated land use of the new Parcel. Each Successor Parcel is assigned a Maximum Annual Special Tax based on land use(s) and units as shown in **Attachment 2.**

"**Tax Collection Schedule**" means the document prepared by the District for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"**Taxable Acres or Acreage**" means the area of an Original Parcel that lies within the boundaries of the PDP Area, as shown in **Attachment 1.** For Successor Parcels, the Taxable Acres or Acreage is defined as the gross acreage of the Taxable Parcel that lies within the boundaries of the PDP Area. For Successor Parcels designated as Undeveloped Parcels the Taxable Acreage is defined as the Gross Taxable Acres.

"**Taxable Parcel**" means any Original Parcel, Developed Parcel, Golf Course Parcel or Undeveloped Parcel that lies wholly or partially within the PDP Area.

"**Tax-Exempt Parcel**" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include: (i) Public Parcels (subject to the limitations set forth in Section 4, below), (ii) any Prepayment Parcel, (iii) Open Space Parcels, and (iv) Raw Land Parcels.

"**Total Facility Cost Share**" means that calculation that shows the percentage share of the Anticipated Construction Proceeds that accrues to a Parcel.

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"**Undeveloped Parcel**" means any Taxable Parcel that lies within the boundaries of the PDP Area, and is not designated as a Developed Parcel or Golf Course Parcel.

"**Water District**" means the Western Hills Water District.

"**Winery Use Parcel**" means any Taxable Parcel that is designated and/or developed as a winery.

3. Termination of the Special Tax

The Special Tax will be levied and collected from Taxable Parcels in the CFD for as long as needed to pay the principal and interest on debt for the Bonds issued to fund authorized facilities. However, in no event shall the Special Tax be levied after Fiscal Year 2039-2040.

When all of the bonds issued to pay for authorized facilities have been retired, the Special Tax shall cease to be levied. The District shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

4. Assignment of Maximum Annual Special Tax

Each year, prior to August 1, the Water District shall assign the Maximum Annual Special Tax for each Parcel by following the steps below.

A. Classify Parcels as Taxable or Tax-exempt. The Water District shall prepare a list of the Parcels subject to the Special Tax using the records of the County Assessor and any other County or Water District records. The Water District shall identify the Taxable Parcels from a list of all Parcels within the CFD.

B. Classify Each Parcel as an Original or Successor Parcel. Original Parcels are those Parcels shown in **Attachment 1**. Successor Parcels are created when Original Parcels are subdivided.

1. Original Parcels are listed in **Attachment 1**.

2. Successor Parcels. Successor Parcels are created when an Original Parcel is subdivided. Successor Parcels that are subdivided are classified as Successor Parcels. When a Successor Parcel is created a Maximum Annual Special Tax Rate and Maximum Annual Special Tax shall be assigned using the steps in Section C.2 below.

C. Determine the Maximum Annual Special Tax Rates.

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1. Original Parcels. The Maximum Annual Special Tax Rates, Taxable Acreage, and Maximum Annual Special Tax are shown in **Attachment 1** for each Original Parcel.

2. Successor Parcels. The Maximum Annual Special Tax Rates are shown in **Attachment 2** for each land use category. When a Successor Parcel is created, it is classified as a Developed Parcel, Golf Course Parcel, Undeveloped Parcel, Public Parcel or Open Space Parcel, and it shall be assigned a Maximum Annual Special Tax Rate and Maximum Annual Special Tax based on the land use classification from **Attachment 2** using the steps below.

   a. Determine portion of Successor Parcel to be taxed. Only that portion of an Original Parcel or Successor Parcel that lies within the PDP Area will be subject to the assignment of the Maximum Annual Special Tax in this section. **Map 1** shows all Original Parcels and the boundaries of the PDP Area. For each Successor Parcel, determine the area (in acres) of the Parcel that lie within the boundaries of the PDP Area.

   b. Assign Maximum Annual Special Tax Rate and Maximum Annual Special Tax. For each Successor Parcel, assign a land use, as shown in **Attachment 2** and defined in Section 2 above. If a parcel has more than one land use, determine the Taxable Acreage for each use. A Successor Parcel that lies wholly outside the PDP Area will be designated as a Raw Land Parcel and is designated as 'Tax-Exempt".

      1) Developed Parcels. The Maximum Annual Special Tax for a Developed Parcel is based on the Maximum Annual Special Tax Rate shown on **Attachment 2** times the number of units assigned to that Parcel. A Single Family Residential Use Parcel will be assigned one unit. A Multi-family Residential Use Parcel will be assigned the number of units created by the building permit. For Commercial Parcels, the units are equal to the Taxable Acreage of the Parcel.

      2) Undeveloped Parcels. The Maximum Annual Special Tax for an Undeveloped Parcel is based on the Maximum Annual Special Tax Rate shown on **Attachment 2** times the number of Gross Taxable Acres assigned to that Parcel.

         a) Sum the Taxable Acres of Original Parcels and/or Successor Parcels to be subdivided.

         b) Sum the Taxable Acres of all new Successor Parcels.

         c) Subtract b) from a).

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d) If the result from c) is greater than zero , assign the amount in c) on a *pro rata* basis to new Successor Parcels. Calculate a percentage by dividing the gross acreage of the new Successor Parcel by the number derived in a). Multiply this percentage times the number derived in c). This amount is then added to the gross acreage of the new Successor Parcel and this new number becomes the Gross Taxable Acreage for the new Successor Parcel. The administrator may allocate the acreage calculated in c) to new Successor Parcels based on the development potential of the new Successor Parcels if the administrator deems the calculation detailed in this step does not properly reflect their development potential. However, the maximum special tax revenue assigned to a Successor Parcel, calculated by multiplying the Gross Taxable Acreage times the tax rate for Undeveloped Parcels, shall not exceed the maximum special tax revenue that the parcel would generate if all of the potential development area were taxed at the Developed Parcel tax rate.

e) Repeat for all new Successor Parcels created.

3) Golf Course Parcels. The Maximum Annual Special Tax for a Golf Course Parcel is the Maximum Annual Special Tax Rate shown on **Attachment 2** times the number of Taxable Acres assigned to the Parcel.

3. Parcels Classified as Partial Prepayment Parcels. A Parcel classified as a Partial Prepayment Parcel is assigned its Maximum Annual Special Tax Rate by multiplying the calculated Maximum Special Tax Rate from Step B, 1. or 2. above by the Partial Prepayment Factor for that Parcel as calculated in Section 6, Part B.

D. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is converted to a taxable use, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel shall be assigned as described beginning with Section 4.A above.

E. Taxable Parcels Acquired by a Public Entity. Taxable Parcels that are acquired by a public entity after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of the Government Code. An exception to this may be made if a Public Parcel, such as a school site, is relocated to a Taxable Parcel, the previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel and the Maximum Annual Special Tax from the previously Taxable Parcel is transferred to the new Taxable Parcel.

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This trading of Parcels will be permitted to the extent that there is no net loss in Maximum Special Tax Revenue.

F. Parcels Annexed to the CFD after formation. Parcels annexed to the CFD after formation shall be classified as Taxable or Tax-Exempt, based on the definitions in Section 2. The annexed parcels shall then be assigned a Maximum Annual Special Tax Rate and Maximum Annual Special Tax using the steps beginning with Section 4.A above.

5. Calculating Annual Special Taxes

The Water District shall compute the Annual Costs and determine the Maximum Annual Special Tax for each parcel based on the assignment of the Maximum Annual Special Tax in Section 4. The District will then determine the Special Tax levy for each Parcel through the following steps:

A. Compute the Annual Cost using the definition in Section 2 for the Fiscal Year.

B. Determine the Maximum Special Tax Revenue for all Developed Parcels. If Maximum Special Tax Revenue is greater than the Annual Cost, reduce the Maximum Annual Special Tax Rate for Developed Parcels until the total Special Taxes are equal to the Annual Cost.

C. If the Annual Costs are greater than the Maximum Special Tax Revenue calculated under Step B, calculate the additional Maximum Special Tax Revenue from all Undeveloped Parcels and Golf Course Parcels. If this amount, together with the amount from Step B, is greater than the Annual Cost, reduce the Maximum Annual Special Tax Rate for Undeveloped and Golf Course Parcels until the total Special Taxes are equal to the Annual Cost.

D. If the Annual Costs are greater than the Maximum Special Tax Revenue calculated under Step C, calculate the additional Maximum Special Tax Revenue from all Original Parcels. If this amount, together with the amount from Step C, is greater than the Annual Cost, reduce the Maximum Annual Special Tax Rate for Original Parcels until the total Special Taxes are equal to the Annual Cost.

E. Levy on each Taxable Parcel the amount calculated above.

F. Prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The Water District shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the owner of the Parcel levied a Special Tax to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

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6. Prepayment of Special Tax Obligation

The Special Tax obligation of a Parcel may be permanently satisfied by a cash settlement with the District as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The Water District determines that the Prepayment of the Special Tax obligation does not jeopardize its ability to make timely payments of debt service on outstanding bonds.
- Any landowner prepaying the Special Tax obligation must pay any and all delinquent Special Taxes and penalties for the prepaying Parcel.
- Prior to the calculation of the prepayment amount, the landowner must notify the District whether such landowner intends to execute a full Prepayment or Partial Prepayment. If the landowner intends to execute a Partial Prepayment, the landowner shall further notify the District of the dollar amount of the intended Prepayment.

The prepayment amount shall be established by following the steps in Part A, B, and D.

Part A: Prepayment of Outstanding Bonds

Step A.1: Determine the Special Tax to be prepaid for the Parcel as either the Maximum Annual Special Tax for the Parcel as if it were a Developed Parcel, or as calculated in Section 4.B.1. Determine the Maximum Annual Special Tax for the Parcel based on the assignment of the Maximum Annual Special Tax described in Section 4 above.

Step A.2: Determine the Benefit Percentage by dividing the Maximum Annual Special Tax from Step A.1 by the Maximum CFD Revenue as defined in Section 2.

Step A.3: Determine the Bond Share for the Parcel by multiplying the Benefit Percentage from Step A.2 by the total amount of outstanding bonds issued by the CFD. The bond principal that will be retired in an upcoming Bond Year if Special Taxes have already been levied to pay Debt Service for that Bond Year shall reduce the amount of outstanding bonds.

Step A.4: Determine the Reserve Fund Share associated with the Bond Share determined in Step A.3. The Reserve Fund Share is equal to the lesser of the reserve requirement on all outstanding bonds or the actual Reserve Fund amount multiplied by the Benefit Percentage. Reduce the Bond Share by the amount of the Reserve Fund Share to arrive at the total amount of bonds to be included in the Prepayment amount.

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Step A.5: Determine the total Prepayment amount required by adding to the Bond Share amount calculated in Step A.4 any fees, call premiums, amounts necessary to cover negative arbitrage from the date of the prepayment to first call date on the bonds, and expenses incurred by the District in connection with the prepayment calculation or the application of the proceeds of the prepayment. If Special Taxes have already been levied, but not collected, at the time the prepayment is calculated, the owner of the Parcel(s) must pay the Special Taxes included on the property tax bill in addition to the prepayment amount.

Part B: Calculate Remaining Facility Cost Share

Step B.1: Determine the Total Facility Cost Share for the Parcel by multiplying the Benefit Percentage from Part A, Step A.2 above by the Anticipated Construction Proceeds.

Step B.2: Determine the share of facilities funded by bonds already issued by the CFD for the Parcel by multiplying the Benefit Percentage by the construction proceeds made available from all such bonds issued by the CFD.

Step B.3: Determine the share of facilities funded with any pay-as-you-go special tax revenues by multiplying the Benefit Percentage by the total amount of pay-as-you-go funding used to acquire authorized facilities.

Step B.4: Determine the Remaining Facility Cost Share for the Parcel by subtracting the results from Steps B.2 and B.3 above from the Total Facility Cost Share determined in Step B.1. (Notwithstanding the above, once the Water District has issued all bonds for the CFD, the remaining facility cost share shall be set to zero for purposes of this prepayment calculation.)

Step B.5: Combine the amount from Part A Step A.5 with the amount from Part B Step B.4 to arrive at the Full Prepayment amount.

Part C: Calculate the Partial Prepayment Factor

If the prepayment is a partial prepayment, then the property owner shall designate an amount which is less than the total prepayment amount determined above for the prepaying Parcel (or group of prepaying Parcels) that results in a bond call in a whole number multiple of $5,000. The District shall then determine the Partial Prepayment Factor by the following procedure:

Step C.1: Subtract the amount of the Partial Prepayment from the sum of the total amount of bonds included in the Prepayment amount calculated in Step A.4 and the Remaining Facility Cost Share calculated in B.4 above;

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Step C.2: Divide the result of Step C.1 by the sum of the total amount of bonds included in the Prepayment amount calculated in Step A.4 and the Remaining Facility Cost Share calculated in B.4; and,

Step C.3: If a Partial Prepayment had previously been made for this Parcel, add the amount of all previous partial prepayment amounts to the partial prepayment currently proposed, then perform the Partial Prepayment Factor calculation, beginning with Step C.1.

Part D: Transfers

Make the appropriate transfers from the Reserve Fund to the prepayment fund, as follows:

Step D.1: For a full prepayment transfer the amount of the Reserve Fund Share.

Step D.2: For a partial prepayment, transfer an amount equal to the Reserve Fund Share times one minus the Partial Prepayment Factor.

7. Records Maintained for the CFD

As development and subdivision of the Diablo Grande Project occurs, the Water District will maintain a written record of the following information for each Parcel:

- the current Parcel Number;
- the number of units or acres for each Developed Parcel;
- the Gross Taxable Acreage of each Undeveloped Parcel;
- the acreage of each Undeveloped Parcel, Open Space and Raw Land Parcel
- the acreage by land use for each Undeveloped Parcel and Raw Land Parcel;
- the Maximum Annual Special Taxes which applied in each Fiscal Year; and
- the authorized Special Taxes levied in each Fiscal Year.

The file containing the information listed above will be available for public inspection.

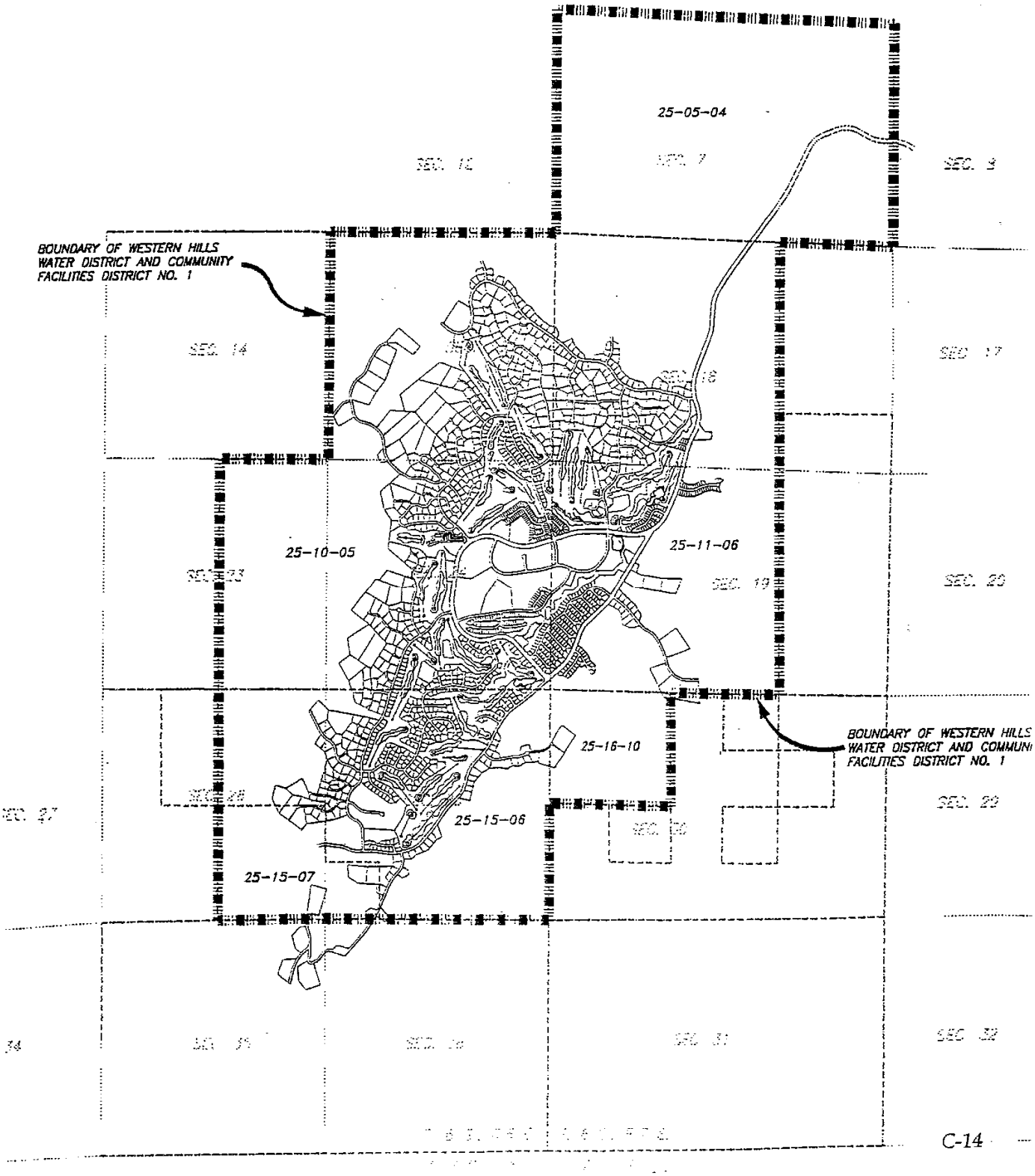
8. Appeals

Any taxpayer that feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Water District appealing the levy of the Special Tax. The Water District will then promptly review the appeal, and if necessary, meet with the applicant. If the Water District verifies that the tax should be modified or changed, a recommendation at that time will be made to the Water District Board and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

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Interpretations may be made by Resolution of the Water District Board for purposes of clarifying any vagueness or ambiguity as it relates to the calculation of the Maximum Annual Special Tax Rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

Diablo Grande Community Facilities District No. 1
Boundary Map



Attachment 1
Western Hills Water District
Diablo Grande Community Facilities District No. 1
County of Stanislaus
Maximum Special Tax Rate - Original Parcels

APNS	Taxable Acres [1]	Maximum Annual Special Tax Rate per acre	Maximum Annual Special Tax Revenue
25-10-05	1,050	$1,350	$1,417,500
25-15-06	530	$1,350	$715,500
25-05-04	280	$1,350	$378,000
25-11-06	1,043	$1,350	$1,408,050
25-16-10	44	$1,350	$59,400
25-15-07	90	$1,350	$121,500
Totals	**3,037**		**$4,099,950**

"original"

[1] Total gross acres of PDP

Attachment 2
Western Hills Water District
Diablo Grande Community Facilities District No. 1
County of Stanislaus
Successor Parcel Maximum Annual Special Tax Rates

Land Use	Maximum Annual Special Tax Rate
DEVELOPED PARCELS	
Single Family Residential Use	*per unit*
Estate (greater than 3 acres)	$3,000
40,000 s.f. minimum lot size	$3,000
20,000 s.f. minimum lot size	$3,000
8,000 s.f. minimum lot size [1]	$2,400
Patio Home - Detached residential [2]	$1,800
Multi-Family Residential Use	*per unit*
Townhouses	$1,200
Condominiums	$900
Apartments	$900
Commercial Use Parcels	*per acre*
Commercial Use Parcel	$7,500
Hotel Use Parcel	$5,000
Winery Use Parcel	$3,600
UNDEVELOPED PARCEL	*per acre* $1,350
GOLF COURSE PARCEL	*per acre* $1,350
OPEN SPACE PARCEL	*per acre* *tax-exempt*
RAW LAND PARCEL	*per acre* *tax-exempt*
PUBLIC PARCEL	*per acre* *tax-exempt*

"successor"

[1] The Diablo Grande Specific Plan does not identify an R-8 residential land use. This special tax category covers lots 8,000 - 19,999 s.f. in size. This category shall include R-10 residential land uses shown in the Specific Plan.

[2] Lots are 4,500 square foot minimum.

EXHIBIT D

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 1
WESTERN HILLS WATER DISTRICT
STANISLAUS COUNTY, CALIFORNIA

To: _____
_____
_____

RE: PROPERTY AT _____ APN: _____

TAX: $_____
First Installment: $_____
Second Installment: $_____

Reference is made to Paragraph 11 of the Western Hills Water District's Resolution of Formation of the above- referenced Community Facilities District, and the Notice of Special Tax Lien recorded in the Office of the County Recorder of Stanislaus County on _____, 2000 under Recorder's Document Number _____ (copies of which are available from the Secretary), which set forth the authority for this Special Tax.

A Special Tax has been levied on the above-referenced parcel in the amount shown above by Ordinance No. _____, adopted _____, 2000 of the Western Hills Water District (the "Water District").

THIS TAX IS NOW DUE AND PAYABLE

Checks should be made payable to: **Treasurer, Western Hills Water District** and mailed to:

Treasurer, Western Hills Water District
Diablo Grande CFD No. 1 Special Tax
10001 Oak Flat Road
Patterson, California 95363

or the bill may be paid in person at the same location.

The amounts which must be paid to avoid incurring penalties and additional costs is shown above. The **FIRST INSTALLMENT of this Special Tax will be delinquent if not paid by December 10, ____. The SECOND INSTALLMENT of this Special Tax will be delinquent if not paid by April 10, ____.** All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Dated: _____

_____
Treasurer

EXHIBIT 2

DEBRA A. RILEY (BAR NO. 151925)
ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
501 West Broadway, 15th Floor
San Diego, California 92101-3541
Phone: (619) 233-1155
Fax: (619) 233-1158
E-Mail: driley@allenmatkins.com

Attorneys for Debtor
COMMUNITY FACILITIES DISTRICT NO. 1990-1
(WILDWOOD ESTATES), NEVADA COUNTY,
CALIFORNIA

UNITED STATES BANKRUPTCY COURT

EASTERN DISTRICT OF CALIFORNIA

SACRAMENTO DIVISION

In re: COMMUNITY FACILITIES DISTRICT NO. 1990-1 (WILDWOOD ESTATES), COUNTY OF NEVADA, CALIFORNIA, Debtor.	Case No. 2015-23888 Chapter 9 DCN: AM-1 **ORDER FOR RELIEF** Place: United States Courthouse 501 I Street, Dept. D, Ctrm. 34 Sacramento, California 95814 Judge: Hon. Robert S. Bardwil

LAW OFFICES
RECEIVED
June 24, 2015
CLERK, U.S. BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
0005555817

EXHIBIT 2

IT IS ORDERED AND ADJUDGED that, pursuant to 11 U.S.C. § 921(d), relief is ordered under chapter 9.

Dated: June 25, 2015

Robert S. Bardwil, Judge
United States Bankruptcy Court

EXHIBIT 3

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY

DEPT: Treasurer / Tax Collector

BOARD AGENDA: 5.B.10
AGENDA DATE: November 4, 2025

SUBJECT:
Approval to Sell Tax-Defaulted Properties, to Re-offer Unsold Parcels at a New Sale, and to Exempt Federal and State Government Lands and Four Others from Tax Sale

BOARD ACTION AS FOLLOWS: **RESOLUTION NO. 2025-0585**

On motion of Supervisor Withrow **Seconded by Supervisor** C. Condit
and approved by the following vote,
Ayes: Supervisors: Chiesa, Withrow, Grewal, C. Condit, and Chairman B. Condit
Noes: Supervisors: None
Excused or Absent: Supervisors: None
Abstaining: Supervisor: None

1) _____ **Approved as recommended**
2) _____ **Denied**
3) _____ **Approved as amended**
4) __X__ **Other:**

MOTION: The Board **continued** the item to the December 9, 2025 Board meeting; and, **amended** the item to direct County Counsel to provide guidance to the Board on separating the parcels.

This Item was removed from the consent calendar for discussion and consideration.

EXHIBIT 3

Kelly Rodriguez

ATTEST: KELLY RODRIGUEZ, Assistant Clerk of the Board of Supervisors File No.

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM

DEPT: Treasurer / Tax Collector

BOARD AGENDA:5.B.10
AGENDA DATE: November 4, 2025

CONSENT: ☑

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval to Sell Tax-Defaulted Properties, to Re-offer Unsold Parcels at a New Sale, and to Exempt Federal and State Government Lands and Four Others from Tax Sale

STAFF RECOMMENDATION:

1. Approve a resolution authorizing the sale of tax-defaulted properties starting on or after February 23, 2026, at 8:00 a.m. Pacific Time (PT), or within 90 days thereof, for the minimum bids as described on the "List of Properties for Delinquent Tax Sale," pursuant to Sections 3694, 3698, and 3699 of the California State Revenue and Taxation Code.
2. Authorize the Treasurer-Tax Collector to offer the parcels that did not obtain the minimum bid amount during the previous tax sale at a reduced minimum bid amount deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3698.5(c) and 3698.7(c) of the California Revenue and Taxation Code.
3. Authorize the Treasurer-Tax Collector to re-offer the parcels that do not obtain the minimum bids during the February 2026 tax sale within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3692(e), 3698.5(c), and 3698.7(c) of the California Revenue and Taxation Code.
4. Authorize the Treasurer-Tax Collector to exempt ten parcels which are owned by the Federal and State Government from the Tax Sale as identified on the "List of Properties Exempted from the Delinquent Tax Sale," pursuant to Section 202 of the California Revenue and Taxation Code, Article XIII, Section 3 of the Constitution, and Federal Law; and exempt four other parcels under California Revenue and Taxation Code Section 3692(a).

DISCUSSION:

Secured real property becomes subject to the Treasurer-Tax Collector's power to sell five years from the date declared as tax defaulted. The purpose of offering tax-defaulted property at a tax sale is to collect the delinquent taxes and return the property to a revenue-generating status by conveying the property to another owner.

On authorization of this tax sale by the Board of Supervisors, the sale is proposed to be held online with Bid4Assets beginning Monday, February 23, 2026, at 8:00 a.m. Pacific Time (PT) through Wednesday, February 25, 2026, at 5:00 p.m. PT. The pending sale

of a tax-defaulted property may prompt the property owner or another party of interest to pay the outstanding amount due to redeem the property and remove it from the tax sale. Tax-defaulted properties identified for sale may be redeemed by 5:00 p.m. PT on Friday, February 20, 2026 (the last business day prior to the first day of the auction). However, if the property owner does not pay the amount due prior to the date of the tax sale, the delinquent tax amount will be paid when the property is sold.

List of Properties for Delinquent Tax Sale

Attached is the "List of Properties for Delinquent Tax Sale" consisting of 173 parcels that have been tax-defaulted for unpaid property taxes for five years or more and are subject to the Tax Collector's power to sell. The list includes a description of each property, the last assessee of record, and a minimum bid amount, which covers the delinquent amount owed to the County plus auction costs, with the exception of the re-offer parcels. Pursuant to Sections 3694, 3698, and 3699 of the California Revenue and Taxation Code, the Treasurer-Tax Collector seeks approval from the Board of Supervisors to conduct a public internet auction of tax-defaulted properties beginning on Monday, February 23, 2026, at 8:00 a.m. PT on Bid4assets.com, or within 90 days thereof. The duration of the auction is three days or until all properties are sold, whichever is earlier.

California Revenue and Taxation Code Section 3698.5 and 3698.7 require that the minimum bid be an amount not less than the total amount necessary to redeem (e.g., the sum of defaulted taxes, delinquent penalties, and costs, redemption penalties, and a redemption fee) plus the cost of the public auction. In accordance with Sections 3698.5(c) and 3698.7(c) of the California Revenue and Taxation Code, when the property has been offered for sale at least once and no acceptable bids have been received at the minimum bid, the Treasurer-Tax Collector may, at his or her discretion and with the approval of the Board of Supervisors, offer the property or property interest at that same or next scheduled sale at a reduced minimum bid. The minimum bid is one the Treasurer-Tax Collector deems appropriate considering the most current assessed valuation of that property or those interests, or any unique circumstances with respect to that property or those interests. If any parcel is not sold at the public auction, then the parcel may be re-offered within a 90-day period.

Successful bids on tax defaulted parcels that are in excess of the original minimum bid amount result in excess proceeds. Excess proceeds are then subject to claim by certain parties of interest on a priority lien basis as specified by law under the California Revenue and Taxation Code Sections 4674 and 4675. After a period of one year, any unclaimed excess proceeds are apportioned to the respective taxing agencies. If a parcel is sold for an amount that is less than the total amount necessary to recuperate taxes due, any unpaid County general taxes would be supplanted from the Tax Loss Reserve Fund pursuant to California Revenue and Taxation Code 4703 and other assessments would be absorbed by the respective assessing agencies.

List of Properties Exempt from the Delinquent Tax Sale

The "List of Properties Exempted from the Delinquent Tax Sale" (attached), are properties owned by the State of California or USA, have been offered at auction several times previously, or are under active bankruptcy protection. The exemption of the identified properties has been discussed and evaluated with County Counsel. In the best interest of the County and applicable laws, the Treasurer-Tax Collector intends to

not offer the ten parcels owned by the State of California or USA for sale. These parcels are exempt from levy of County property taxes. The only delinquent assessments on these parcels are the direct charges for fire protection levied by the Burbank/Paradise Fire Protection District, Mountain View Fire Protection District, Oakdale Rural Fire Protection District and Stanislaus Consolidated Fire Protection District. Pursuant to Section 202 of California Revenue and Taxation Code, Article XIII, Section 3 of the Constitution, and Federal Law, the exemption of such publicly owned properties is specified.

Four parcels on the List of Properties Exempted for the Delinquent Tax Sale are owned by private individuals. Pursuant to California Revenue and Taxation Code section 3692(a) if a parcel has been offered for sale and received no bids, the Treasurer-Tax Collector may exempt those parcels.

Item Number 7 is a street. When the original parcel was subdivided, the lane was set as a separate parcel. The parcel is within the city limits of Turlock. The only assessments on the parcel are direct charges from Turlock Mosquito Abatement and clean-up charges assessed by the City of Turlock. While the Treasurer-Tax Collector has not attempted to sell this parcel, it is the only access for multiple properties. We request this parcel to be exempted for the public good.

The sole assessments on the following three parcels are direct charges levied by the Stanislaus Consolidated Fire Protection District. The Treasurer-Tax Collector's Office requested this agency review the validity of the assessments and remove the assessments, if appropriate. The Stanislaus Consolidated Fire Protection District has verified that the assessments are correct.

- Item Number 11 was offered for sale in 2014 and 2015, with no bidders either time. The parcel is approximately two acres but is located on the side of a steep hill.
- Item Number 12 was offered by sealed bid to the contiguous property owners during 2015 and 2017, with no bidders either time. The parcel is a small triangle adjacent to a Modesto Irrigation District Canal.
- Item Number 13 was offered for sale in 2012, 2013, and 2014, with no bidders each time. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk.

POLICY ISSUE:

This request is being made in accordance with Part 6, Chapter 7, Sections 3692, 3694, and 3698 of the California Revenue and Taxation Code. These sections identify the provisions for the sale of tax-defaulted properties and the requirement for Board of Supervisors' approval prior to such sale. The County has complied with the required provisions of this chapter. If not approved, the annual Treasurer-Tax Collector's tax-defaulted public auction will not proceed and $5,141,806 in delinquent property taxes, interest, and fees will not be collected. The Treasurer-Tax Collector may then bring these properties to the Board for approval of a future tax sale.

FISCAL IMPACT:

Approval to sell tax-defaulted properties will allow the County to recoup uncollected taxes on delinquent properties. The "Amount Due" of $5,141,806 identified on the "List

of Properties for Delinquent Tax Sale" is sufficient to pay the delinquent taxes, assessments, and fees.

The amounts shown in the column "Minimum Bid" on the list are rounded off to the nearest hundred for practicality. The difference between the sum of the individual amounts due, $5,141,806, shown in the "Amount Due" and the sum of the individual minimum bids, $5,152,200, shown in the "Minimum Bid" columns reflects the rounding of individual amounts to the nearest hundred dollars.

BOARD OF SUPERVISORS' PRIORITY:

The recommended actions are consistent with the Board's priorities of *Delivering Efficient Public Services* and *Enhancing Community Infrastructure* by enabling the recoupment of delinquent taxes due to the County and allowing properties to return to a revenue-generating state.

STAFFING IMPACT:

Existing staff within the Treasurer-Tax Collector's Office will execute the administrative tasks associated with the sale of tax-defaulted properties.

CONTACT PERSON:

Donna Riley, Treasurer-Tax Collector Telephone: (209) 525-6388

ATTACHMENT(S):

1. Resolution
2. List of Properties for Delinquent Tax Sale
3. List of Properties Exempted from Delinquent Tax Sale

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA

Date: November 4, 2025

THE FOLLOWING RESOLUTION WAS ADOPTED:

A Resolution Authorizing The Sale Of Tax Defaulted Property At Public Internet Auction On Or After February 23, 2026

WHEREAS, the Treasurer-Tax Collector notifies the Stanislaus County Board of Supervisors of the intention to sell at public internet auction certain parcels of real property, which are subject to the power of sale pursuant to Revenue and Taxation Code section 3691;

WHEREAS, the Treasurer-Tax Collector has submitted the "List of Properties for Delinquent Tax Sale", attached hereto, which provides a description and minimum price of the tax-defaulted properties to be sold by the Treasurer-Tax Collector at public internet auction;

WHEREAS, the Treasurer-Tax Collector requests approval to sell the parcels of real property as described on the "List of Properties for Delinquent Tax Sale" at public internet auction February 23, 2026, or within 90 days thereof;

WHEREAS, the Treasurer-Tax Collector requests authorization to re-offer the parcels, which did not obtain the minimum bids during the previous tax sale, at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code section 3698.5(c);

WHEREAS, the Treasurer-Tax Collector requests authorization to re-offer the parcels, which do not obtain the minimum bids during the February 2026 tax sale, within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3692(e) and 3698.5(c); and

WHEREAS, the Treasurer-Tax Collector requests authorization to exempt those parcels identified on the "List of Properties Exempted from the Delinquent Tax Sale", attached hereto, pursuant to Revenue and Taxation Code sections 202 and 3692(a), Article XIII, section 3 of the Constitution, and Federal Law.

THEREFORE, BE IT RESOLVED that the Stanislaus County Board of Supervisors:

1. Approves the sale of tax-defaulted properties described in the “List of Properties for Delinquent Tax Sale” at public internet auction starting on or after February 23, 2026 at 8:00 a.m.

2. Authorizes the Treasurer-Tax Collector to re-offer the parcels, which did not obtain the minimum bids during the previous tax sale, at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3698.5(c) and 3698.7 (c).

3. Authorizes the Treasurer-Tax Collector to re-offer the parcels, which do not obtain the minimum bids during the February 2026 tax sale, within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3692(e), 3698.5(c) and 3698.7(c).

4. Authorizes the Treasurer-Tax Collector to exempt those parcels identified on the “List of Properties Exempted from the Delinquent Tax Sale”, attached hereto, pursuant to Revenue and Taxation Code sections 202 and 3692(a), Article XIII, section 3 of the Constitution, and Federal Law.

Filed 11/04/26

STANISLAUS COUNTY TREASURER-TAX COLLECTOR
LIST OF PROPERTIES FOR DELINQUENT TAX SALE
FEBRUARY 2026

No.	Assessor's Parcel Number	Last Assessee (Last Name, First Name)	Description (Situs Address)	Default No.	Year of Default	Amount Due (incl. fees)	Minimum Bid
1	005-042-039-000	JORDAN NADINE R	2512 MC ADOO AVE, MODESTO	200000031	2019/2020	$ 4,042.95	$ 4,100.00
2	006-006-043-000	BECERRA PEDRO	6443 RIVER RD, OAKDALE	180000104	2017/2018	$ 68,799.11	$ 68,800.00
3	008-036-007-000	ETHERIDGE DAVID J JR	29830 YOSEMITE BLVD, LA GRANGE	200000069	2019/2020	$ 7,249.09	$ 7,300.00
4	015-001-032-000	MCDANIEL TIMOTHY & BRENDA	4007 ELLENWOOD RD, OAKDALE	190002515	2018/2019	$ 51,822.12	$ 51,900.00
5	017-020-034-000	DAVIS DEWESE HEIRS OF	2632 RIDGE RD, MODESTO	180000223	2017/2018	$ 31,169.37	$ 31,200.00
6	018-070-039-000	POSTMA PAUL	2312 CHARLES ST, HUGHSON	180000272	2017/2018	$ 9,786.34	$ 9,800.00
7	021-089-043-000	BROWN TINA	310 BELLA FLORA LN, PATTERSON	190000253	2018/2019	$ 108,832.97	$ 108,900.00
8	022-034-010-000	PAZ ABRAHAM ESTRADA	2007 WEST MAIN ST, CROWS LANDING	200000287	2019/2020	$ 54,505.83	$ 54,600.00
9	024-030-069-000	WELLS FARGO BANK NA	0 MAIN ST, DENAIR	200000301	2019/2020	$ 1,674.86	$ 1,700.00
10	025-025-001-000	WESTERN HILLS WATER DISTRICT	9501 MORTON DAVIS DR, PATTERSON	190000314	2018/2019	$ 34,949.83	$ 35,000.00
11	025-025-034-000	WESTERN HILLS WATER DISTRICT	9321 FOXY CT, PATTERSON	190000316	2018/2019	$ 5,106.35	$ 5,200.00
12	025-025-047-000	WESTERN HILLS WATER DISTRICT	9541 BOAR HEAD LN, PATTERSON	190000319	2018/2019	$ 5,106.35	$ 5,200.00
13	025-025-049-000	WESTERN HILLS WATER DISTRICT	9601 MORTON DAVIS CIR, PATTERSON	190000320	2018/2019	$ 5,106.35	$ 5,200.00
14	025-025-051-000	WESTERN HILLS WATER DISTRICT	9540 BOAR HEAD LN, PATTERSON	190000321	2018/2019	$ 5,106.35	$ 5,200.00
15	025-025-053-000	WESTERN HILLS WATER DISTRICT	20460 MORTON DAVIS CIR, PATTERSON	190000322	2018/2019	$ 5,106.35	$ 5,200.00
16	025-025-054-000	WESTERN HILLS WATER DISTRICT	20480 MORTON DAVIS CIR, PATTERSON	190000323	2018/2019	$ 5,106.35	$ 5,200.00
17	025-025-055-000	WESTERN HILLS WATER DISTRICT	20500 MORTON DAVIS CIR, PATTERSON	190000324	2018/2019	$ 5,106.35	$ 5,200.00
18	025-025-056-000	WESTERN HILLS WATER DISTRICT	20520 MORTON DAVIS CIR, PATTERSON	190000325	2018/2019	$ 5,106.35	$ 5,200.00
19	025-025-059-000	WESTERN HILLS WATER DISTRICT	20620 MORTON DAVIS CIR, PATTERSON	190000326	2018/2019	$ 5,106.35	$ 5,200.00
20	025-025-060-000	WESTERN HILLS WATER DISTRICT	20640 MORTON DAVIS CIR, PATTERSON	190000327	2018/2019	$ 5,106.35	$ 5,200.00
21	025-025-061-000	WESTERN HILLS WATER DISTRICT	20660 MORTON DAVIS CIR, PATTERSON	190000328	2018/2019	$ 5,106.35	$ 5,200.00
22	025-025-062-000	WESTERN HILLS WATER DISTRICT	20700 MORTON DAVIS CIR, PATTERSON	190000329	2018/2019	$ 5,106.35	$ 5,200.00
23	025-025-063-000	WESTERN HILLS WATER DISTRICT	0 MORTON DAVIS CIR, PATTERSON	190000330	2018/2019	$ 5,106.35	$ 5,200.00
24	025-025-064-000	WESTERN HILLS WATER DISTRICT	20739 MORTON DAVIS CIR, PATTERSON	190000331	2018/2019	$ 5,106.35	$ 5,200.00
25	025-025-068-000	WESTERN HILLS WATER DISTRICT	20601 MORTON DAVIS CIR, PATTERSON	190000332	2018/2019	$ 5,106.35	$ 5,200.00
26	025-027-008-000	WESTERN HILLS WATER DISTRICT	0 PERRETT RD, PATTERSON	190000334	2018/2019	$ 5,106.35	$ 5,200.00
27	025-027-012-000	WESTERN HILLS WATER DISTRICT	9661 SCHNEIDER LN, PATTERSON	190000335	2018/2019	$ 5,103.16	$ 5,200.00
28	025-027-013-000	WESTERN HILLS WATER DISTRICT	9691 SCHNEIDER LN, PATTERSON	190000336	2018/2019	$ 5,103.16	$ 5,200.00
29	025-027-015-000	WESTERN HILLS WATER DISTRICT	9600 SCHNEIDER LN, PATTERSON	190000337	2018/2019	$ 5,103.16	$ 5,200.00
30	025-027-016-000	WESTERN HILLS WATER DISTRICT	20521 MORTON DAVIS CIR, PATTERSON	190000338	2018/2019	$ 5,103.16	$ 5,200.00
31	025-028-007-000	WESTERN HILLS WATER DISTRICT	0 GRIFFITHS CT, PATTERSON	190000339	2018/2019	$ 6,698.03	$ 6,700.00

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32	025-028-008-000	WESTERN HILLS WATER DISTRICT	0 GRIFFITHS CT, PATTERSON	190000340	2018/2019	$ 6,091.72	$ 6,100.00
33	025-028-009-000	WESTERN HILLS WATER DISTRICT	20081 GRIFFITHS CT, PATTERSON	190000341	2018/2019	$ 6,087.86	$ 6,100.00
34	025-028-011-000	WESTERN HILLS WATER DISTRICT	20120 GRIFFITHS CT, PATTERSON	190000342	2018/2019	$ 5,103.16	$ 5,200.00
35	025-028-013-000	DIABLO GRANDE LTD PAR	9461 GRIFFITHS CT, PATTERSON	190000343	2018/2019	$ 36,789.77	$ 36,800.00
36	025-028-014-000	WESTERN HILLS WATER DISTRICT	9321 GRIFFITHS LN, PATTERSON	190000344	2018/2019	$ 5,103.16	$ 5,200.00
37	025-028-015-000	WESTERN HILLS WATER DISTRICT	9411 GRIFFITHS LN, PATTERSON	190000345	2018/2019	$ 5,103.16	$ 5,200.00
38	025-028-016-000	WESTERN HILLS WATER DISTRICT	9431 GRIFFITHS LN, PATTERSON	190000346	2018/2019	$ 5,103.16	$ 5,200.00
39	025-028-017-000	WESTERN HILLS WATER DISTRICT	20121 GRIFFITHS LN, PATTERSON	190000347	2018/2019	$ 5,103.16	$ 5,200.00
40	025-028-018-000	WESTERN HILLS WATER DISTRICT	9440 GRIFFITHS LN, PATTERSON	190000348	2018/2019	$ 5,103.16	$ 5,200.00
41	025-028-019-000	WESTERN HILLS WATER DISTRICT	9420 GRIFFITHS LN, PATTERSON	190000349	2018/2019	$ 5,103.16	$ 5,200.00
42	025-028-020-000	WESTERN HILLS WATER DISTRICT	9400 GRIFFITHS LN, PATTERSON	190000350	2018/2019	$ 5,103.16	$ 5,200.00
43	025-028-021-000	WESTERN HILLS WATER DISTRICT	20281 DENIS LN, PATTERSON	190000351	2018/2019	$ 5,103.16	$ 5,200.00
44	025-028-022-000	WESTERN HILLS WATER DISTRICT	20261 DENIS LN, PATTERSON	190000352	2018/2019	$ 5,103.16	$ 5,200.00
45	025-028-023-000	WESTERN HILLS WATER DISTRICT	20241 DENIS LN, PATTERSON	190000353	2018/2019	$ 5,103.16	$ 5,200.00
46	025-028-024-000	WESTERN HILLS WATER DISTRICT	20221 DENIS LN, PATTERSON	190000354	2018/2019	$ 5,106.35	$ 5,200.00
47	025-028-025-000	WESTERN HILLS WATER DISTRICT	20201 DENIS LN, PATTERSON	190000355	2018/2019	$ 5,106.35	$ 5,200.00
48	025-028-026-000	WESTERN HILLS WATER DISTRICT	20200 DENIS LN, PATTERSON	190000356	2018/2019	$ 5,106.35	$ 5,200.00
49	025-038-001-000	WESTERN HILLS WATER DISTRICT	0 MORTON DAVIS RD, PATTERSON	180000433	2017/2018	$ 102,638.14	$ 102,700.00
50	025-038-002-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	200000324	2019/2020	$ 342,403.91	$ 342,500.00
51	025-039-021-000	WESTERN HILLS WATER DISTRICT	0 COPPER MOUNTAIN RD, PATTERSON	200000332	2019/2020	$ 194,682.78	$ 194,700.00
52	025-040-003-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	180000435	2017/2018	$ 34,806.95	$ 34,900.00
53	025-040-010-000	ANGEL'S CROSSING LLC	0 DIABLO GRANDE PKWY, PATTERSON	200000333	2019/2020	$ 718.39	$ 800.00
54	025-041-001-000	WESTERN HILLS WATER DISTRICT	20401 PERRETT CT, PATTERSON	190000365	2018/2019	$ 5,106.35	$ 5,200.00
55	025-041-002-000	WESTERN HILLS WATER DISTRICT	20381 PERRETT CT, PATTERSON	190000366	2018/2019	$ 5,106.35	$ 5,200.00
56	025-041-003-000	WESTERN HILLS WATER DISTRICT	20371 PERRETT CT, PATTERSON	190000367	2018/2019	$ 5,106.35	$ 5,200.00
57	025-041-004-000	WESTERN HILLS WATER DISTRICT	20351 PERRETT CT, PATTERSON	190000368	2018/2019	$ 6,091.72	$ 6,100.00
58	025-041-005-000	WESTERN HILLS WATER DISTRICT	20341 PERRETT CT, PATTERSON	190000369	2018/2019	$ 5,485.45	$ 5,500.00
59	025-041-009-000	WESTERN HILLS WATER DISTRICT	0 PERRETT CT, PATTERSON	190000370	2018/2019	$ 5,106.35	$ 5,200.00
60	025-041-010-000	WESTERN HILLS WATER DISTRICT	20340 PERRETT CT, PATTERSON	190000371	2018/2019	$ 5,106.35	$ 5,200.00
61	025-041-011-000	WESTERN HILLS WATER DISTRICT	0 PERRETT CT, PATTERSON	190000372	2018/2019	$ 5,106.35	$ 5,200.00
62	025-042-004-000	WESTERN HILLS WATER DISTRICT	19960 BOAR LN, PATTERSON	190000373	2018/2019	$ 5,482.25	$ 5,500.00
63	025-042-005-000	WESTERN HILLS WATER DISTRICT	20000 BOAR LN, PATTERSON	190000374	2018/2019	$ 5,106.35	$ 5,200.00
64	025-042-006-000	WESTERN HILLS WATER DISTRICT	20010 BOAR LN, PATTERSON	190000375	2018/2019	$ 5,103.16	$ 5,200.00
65	025-042-007-000	WESTERN HILLS WATER DISTRICT	20040 BOAR LN, PATTERSON	190000376	2018/2019	$ 5,103.16	$ 5,200.00
66	025-042-008-000	WESTERN HILLS WATER DISTRICT	20030 BOAR LN, PATTERSON	190000377	2018/2019	$ 5,106.35	$ 5,200.00
67	025-042-009-000	WESTERN HILLS WATER DISTRICT	20040 BOAR LN, PATTERSON	190000378	2018/2019	$ 5,106.35	$ 5,200.00
68	025-042-010-000	WESTERN HILLS WATER DISTRICT	9222 BOAR CT, PATTERSON	190000379	2018/2019	$ 5,103.16	$ 5,200.00
69	025-042-011-000	WESTERN HILLS WATER DISTRICT	9201 BOAR CT, PATTERSON	190000380	2018/2019	$ 5,106.35	$ 5,200.00
70	025-042-012-000	WESTERN HILLS WATER DISTRICT	9220 BOAR CT, PATTERSON	190000381	2018/2019	$ 5,106.35	$ 5,200.00
71	025-042-013-000	WESTERN HILLS WATER DISTRICT	9351 WILD BOAR PL, PATTERSON	190000382	2018/2019	$ 5,103.16	$ 5,200.00

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72	025-042-014-000	WESTERN HILLS WATER DISTRICT	20035 WILD BOAR PL, PATTERSON	190000383	2018/2019	$ 5,103.16	$ 5,200.00
73	025-042-015-000	WESTERN HILLS WATER DISTRICT	20025 WILD BOAR PL, PATTERSON	190000384	2018/2019	$ 5,103.16	$ 5,200.00
74	025-042-016-000	DIABLO GRANDE RESIDENTIAL ASSOCIATION	20015 WILD BOAR PL, PATTERSON	190000385	2018/2019	$ 36,676.57	$ 36,700.00
75	025-042-017-000	WESTERN HILLS WATER DISTRICT	9390 WILD BOAR PL, PATTERSON	190000386	2018/2019	$ 5,485.45	$ 5,500.00
76	025-042-018-000	WESTERN HILLS WATER DISTRICT	9370 WILD BOAR PL, PATTERSON	190000387	2018/2019	$ 5,103.16	$ 5,200.00
77	025-042-019-000	WESTERN HILLS WATER DISTRICT	9350 WILD BOAR PL, PATTERSON	190000388	2018/2019	$ 5,106.35	$ 5,200.00
78	025-042-020-000	WESTERN HILLS WATER DISTRICT	9340 WILD BOAR PL, PATTERSON	190000389	2018/2019	$ 5,103.16	$ 5,200.00
79	025-042-021-000	WESTERN HILLS WATER DISTRICT	9320 WILD BOAR PL, PATTERSON	190000390	2018/2019	$ 5,103.16	$ 5,200.00
80	025-047-003-000	WESTERN HILLS WATER DISTRICT	11120 OAK FLAT RD, PATTERSON	180000442	2017/2018	$ 63,598.85	$ 63,600.00
81	025-048-001-000	WESTERN HILLS WATER DISTRICT	0 SALADO CREEK DR, PATTERSON	190000394	2018/2019	$ 5,424.06	$ 5,500.00
82	025-049-001-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	200000348	2019/2020	$ 631,073.36	$ 631,100.00
83	025-050-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000444	2017/2018	$ 2,873.44	$ 2,900.00
84	025-050-002-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000445	2017/2018	$ 9,155.56	$ 9,200.00
85	025-050-003-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000446	2017/2018	$ 2,873.44	$ 2,900.00
86	025-050-004-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000447	2017/2018	$ 2,873.44	$ 2,900.00
87	025-050-005-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000448	2017/2018	$ 2,873.44	$ 2,900.00
88	025-050-006-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000449	2017/2018	$ 2,873.44	$ 2,900.00
89	025-050-007-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000450	2017/2018	$ 2,873.44	$ 2,900.00
90	025-050-008-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000451	2017/2018	$ 2,873.44	$ 2,900.00
91	025-050-009-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000452	2017/2018	$ 2,873.44	$ 2,900.00
92	025-050-010-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000453	2017/2018	$ 2,873.44	$ 2,900.00
93	025-050-011-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000454	2017/2018	$ 2,873.44	$ 2,900.00
94	025-050-012-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000455	2017/2018	$ 2,873.44	$ 2,900.00
95	025-050-013-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000456	2017/2018	$ 2,873.44	$ 2,900.00
96	025-051-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000457	2017/2018	$ 2,873.44	$ 2,900.00
97	025-051-002-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000458	2017/2018	$ 2,873.44	$ 2,900.00
98	025-051-003-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000459	2017/2018	$ 2,873.44	$ 2,900.00
99	025-051-004-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000460	2017/2018	$ 2,873.44	$ 2,900.00
100	025-051-005-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000461	2017/2018	$ 2,873.44	$ 2,900.00
101	025-051-006-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000462	2017/2018	$ 2,873.44	$ 2,900.00
102	025-051-007-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000463	2017/2018	$ 69,462.70	$ 69,500.00
103	025-052-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000464	2017/2018	$ 59,170.95	$ 59,200.00
104	026-030-019-000	BROGGI LAURA ET AL TRS	1524 HOYER RD, NEWMAN	180000471	2017/2018	$ 14,047.45	$ 14,100.00
105	029-017-001-000	ROGERS AMBER L HEIRS OF	937 LOLETTA AVE, MODESTO	190000441	2018/2019	$ 31,352.61	$ 31,400.00
106	030-005-023-000	GOLDSON MARGARET A TR	330 SPENCER AVE, MODESTO	200000406	2019/2020	$ 6,098.71	$ 6,100.00
107	030-011-015-000	BENEVEDES JULIA KATHLEEN	BRIGGS AVE, MODESTO	190000465	2018/2019	$ 2,071.89	$ 2,100.00
108	033-036-043-000	RODRIQUEZ BOBBI A	2324 ROBLE AVE, MODESTO	200000469	2019/2020	$ 13,843.63	$ 13,900.00
109	035-040-021-000	HERNANDEZ NORBERTA	429 S CONEJO AVE, MODESTO	200000515	2019/2020	$ 2,948.10	$ 3,000.00
110	035-044-078-000	SIMMONS THRESA ADAIR TR	713 THRASHER AVE, MODESTO	180000626	2017/2018	$ 86,327.43	$ 86,400.00
111	037-033-042-000	SIGALA STEVE	1408 PELTON AVE, MODESTO	140000557	2013/2014	$ 37,500.61	$ 37,600.00

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112	037-034-016-000	FIGUEROA ANTONIO ALBOR	1206 FAUSTINA AVE, MODESTO	200000568	2019/2020	$ 8,822.94	$ 8,900.00
113	037-035-002-000	CASTILLO OMAR ACEVEDO ET AL	1418 AVALON AVE, MODESTO	190000629	2018/2019	$ 37,496.60	$ 37,500.00
114	037-058-023-000	SIGALA STEVE	1012 MARLOW ST, MODESTO	140000587	2013/2014	$ 45,215.40	$ 45,300.00
115	038-009-011-000	SIGALA STEVE	841 RIVER RD, MODESTO	140000595	2013/2014	$ 39,257.80	$ 39,300.00
116	038-009-012-000	SIGALA STEVE	843 RIVER RD, MODESTO	140000596	2013/2014	$ 42,762.36	$ 42,800.00
117	038-032-027-000	SIGALA STEVE	913 SANTA FE AVE, MODESTO	200000625	2019/2020	$ 14,975.68	$ 15,000.00
118	038-036-013-000	SIGALA STEVE	1113 ALAMO AVE, MODESTO	200000629	2019/2020	$ 12,474.69	$ 12,500.00
119	038-037-040-000	OSUNA ANTONIO V HEIRS OF	1318 ALAMO AVE, MODESTO	190000681	2018/2019	$ 3,010.00	$ 3,100.00
120	038-039-031-000	CAMARILLO ALFREDO F ET AL TRS	838 PECOS AVE, MODESTO	200000641	2019/2020	$ 7,544.58	$ 7,600.00
121	040-089-013-000	GARCIA JOSE ELADIO	ROCKEFELLER DR, CERES	190000746	2018/2019	$ 12,019.50	$ 12,100.00
122	042-020-026-000	RANES DAVID	1505 CALIFORNIA AVE, TURLOCK	200000749	2019/2020	$ 23,886.36	$ 23,900.00
123	044-021-042-000	ESCOBEDO MIRIAM URREA	2943 CURTION AVE, TURLOCK	200003272	2019/2020	$ 23,912.37	$ 24,000.00
124	045-019-057-000	JOHNSON DOYLE TR HEIRS OF	5300 CLARK ST, KEYES	181000755	2017/2018	$ 50,848.99	$ 50,900.00
125	045-064-073-000	ASHLOCK LONNI ET AL	BLACKBERRY WAY, KEYES	180000915	2017/2018	$ 9,634.70	$ 9,700.00
126	049-037-007-000	RAMIREZ FRANCISCO J	HILLS FERRY RD, NEWMAN	160000792	2015/2016	$ 16,717.61	$ 16,800.00
127	050-020-037-000	PENTECOSTAL PATHFINDERS	323 COLUMBIA ST, TURLOCK	170000895	2016/2017	$ 451,594.59	$ 451,600.00
128	050-031-028-000	VELAZQUEZ VERONICA	296 ANGELUS ST, TURLOCK	190000969	2018/2019	$ 13,228.04	$ 13,300.00
129	050-036-020-000	VERMONT VILLAS HOMEOWNERS ASSN	560 JASON DR, TURLOCK	200000932	2019/2020	$ 1,281.18	$ 1,300.00
130	051-001-059-000	GIESBRECHT GERALD L & GIESBRECHT JANE E	1764 HAWKEYE AVE, TURLOCK	190000973	2018/2019	$ 58,634.18	$ 58,700.00
131	052-036-017-000	DENOON LINDA ET AL TRS	3561 CLAREMONT AVE, MODESTO	200000943	2019/2020	$ 10,316.00	$ 10,400.00
132	052-046-016-000	BOLLA RUTH S	3801 MEADOWVIEW CT, MODESTO	200000946	2019/2020	$ 16,101.66	$ 16,200.00
133	055-050-012-000	PARKER KAY M	3700 TULLY RD #16, MODESTO	180001054	2017/2018	$ 8,634.17	$ 8,700.00
134	056-036-033-000	SIGALA STEVE	1537 INYO AVE, MODESTO	140000996	2013/2014	$ 33,294.38	$ 33,300.00
135	056-043-029-000	SIGALA STEVE	1113 INYO AVE, MODESTO	140001006	2013/2014	$ 27,217.55	$ 27,300.00
136	059-032-035-000	HUYNH TWAN	1102 HAWTHORNE AVE, MODESTO	200001123	2019/2020	$ 6,253.73	$ 6,300.00
137	066-007-005-000	HARO LUIS MANUEL JR	2029 ROSE AVE, MODESTO	200002736	2019/2020	$ 4,920.27	$ 5,000.00
138	066-010-032-000	OLIVAS WILLIAM	1809 VALLEJO DR, MODESTO	200002616	2019/2020	$ 7,254.74	$ 7,300.00
139	067-002-090-000	HERNANDEZ JOEL & DEBORAH	2504 TALLENT DR, MODESTO	200001261	2019/2020	$ 23,367.36	$ 23,400.00
140	069-012-044-000	GOPHER FIVE LLC	2005 GLEN RIDGE DR, CERES	200001304	2019/2020	$ 20,065.02	$ 20,100.00
141	069-019-014-000	BURNS CURN & IMOGENE HEIRS OF	3106 MOORE RD, CERES	180001305	2017/2018	$ 46,675.47	$ 46,700.00
142	070-005-057-000	DENOON LINDA ET AL TRS	4000 FARA BIUNDO DR #57, MODESTO	200001326	2019/2020	$ 10,182.31	$ 10,200.00
143	072-072-048-000	GEORGE EDWIN ET AL	4074 ENCLAVE DR, TURLOCK	200002257	2019/2020	$ 8,853.52	$ 8,900.00
144	073-036-087-000	COSTA DANIEL J & MELISSA L	2565 CARMICHAEL WAY, TURLOCK	200001398	2019/2020	$ 44,850.85	$ 44,900.00
145	075-021-008-000	OAT STREET PROPERTIES LLC	3331 MINNIEAR AVE, MODESTO	200001420	2019/2020	$ 48,910.06	$ 49,000.00
146	075-026-030-000	RUSSELL MARY TR	2212 CHERRY TREE LN, RIVERBANK	190001333	2018/2019	$ 77,944.72	$ 78,000.00
147	075-046-021-000	WILEY SUSAN SCOTT	6118 MC DEVITT DR, RIVERBANK	180001420	2017/2018	$ 50,711.98	$ 50,800.00
148	077-001-010-000	MARTINEZ SYLVIA	2413 BLACK WALNUT DR, MODESTO	200002086	2019/2020	$ 5,372.64	$ 5,400.00
149	077-046-039-000	GONZALEZ VIANEY ET AL	3348 ORCHESTRA PL, MODESTO	200002185	2019/2020	$ 8,245.23	$ 8,300.00
150	079-016-019-000	GUZMAN HORACIO GARNICA & ALICIA BARBOSA	3920 WILKESBORO AVE, MODESTO	200002509	2019/2020	$ 6,939.16	$ 7,000.00
151	080-014-003-000	LAMUNYON SCOTT L	15501 LAMPLEY RD, HICKMAN	190001434	2018/2019	$ 42,669.03	$ 42,700.00

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152	080-014-004-000	LAMUNYON SCOTT L	15561 LAMPLEY RD, HICKMAN	190001435	2018/2019	$ 26,551.64	$ 26,600.00
153	080-071-009-000	PENA BRIAN	13610 BENTLEY ST, WATERFORD	190001460	2018/2019	$ 7,841.86	$ 7,900.00
154	085-025-078-000	BUI LIEN BAO	3713 DENSMORE LN, MODESTO	200002593	2019/2020	$ 11,790.55	$ 11,800.00
155	085-059-007-000	DYOUS JASMEEN S ET AL	3821 LOOKOUT DR, MODESTO	200003191	2019/2020	$ 11,127.14	$ 11,200.00
156	086-004-031-000	DE LA TORRE AYDE ET AL	928 ATLANTIC DR, MODESTO	200001612	2019/2020	$ 5,044.92	$ 5,100.00
157	102-009-018-000	VIGIL MARIA A	202 ROSELAWN AVE, MODESTO	190001584	2018/2019	$ 7,596.28	$ 7,600.00
158	102-009-043-000	MENDOZA CESAR ALEJANDRO GARCIA	213 ROSEMONT AVE, MODESTO	200002793	2019/2020	$ 4,373.99	$ 4,400.00
159	106-043-010-000	ARAKELIAN STEPHEN J & NOMA J	624 9TH ST, MODESTO	180001661	2017/2018	$ 825,993.76	$ 826,000.00
160	107-007-054-000	QUIROZ ALICIA E	227 WALDEN ST, MODESTO	200001763	2019/2020	$ 32,664.89	$ 32,700.00
161	111-007-030-000	DREENAN CAROLYN ANN	217 SEMPLE ST, MODESTO	180001692	2017/2018	$ 34,663.64	$ 34,700.00
162	116-008-005-000	ROSANDER VELMA J TR HEIRS OF	330 SAN JUAN DR, MODESTO	180001738	2017/2018	$ 101,588.91	$ 101,600.00
163	131-006-017-000	INIGUEZ MARIA A	410 S 3RD ST, PATTERSON	200001946	2019/2020	$ 8,652.35	$ 8,700.00
164	131-006-028-000	WESTSIDE PROPERTY MANAGEMENT	429 S 3RD ST, PATTERSON	190001803	2018/2019	$ 10,723.76	$ 10,800.00
165	132-004-020-000	KUFFEL KIMBERLY ANN	3219 HIGH ST, RIVERBANK	180001881	2017/2018	$ 40,508.29	$ 40,600.00
166	132-004-024-000	COSTELLO VALERIA TR	3200 HIGH ST, RIVERBANK	200001956	2019/2020	$ 10,139.60	$ 10,200.00
167	132-006-016-000	TORRES PEDRO	RIVERSIDE DR, RIVERBANK	170001830	2016/2017	$ 2,387.60	$ 2,400.00
168	132-035-010-000	LARA JOSE D GONZALES	BURNEYVILLE RD, RIVERBANK	180001902	2017/2018	$ 2,880.67	$ 2,900.00
169	132-046-010-000	JOHNSTON GLENDA HEIRS OF	6260 8TH ST, RIVERBANK	200001971	2019/2020	$ 33,653.99	$ 33,700.00
170	132-049-020-000	ALBOR GABRIEL	3948 TOPEKA ST, RIVERBANK	200001975	2019/2020	$ 14,102.68	$ 14,200.00
171	133-010-001-000	CHRISTIANSEN JON	E ST, EMPIRE	200001991	2019/2020	$ 2,302.56	$ 2,400.00
172	133-012-028-000	ALBOR ANTONIO	4840 1ST ST, EMPIRE	200001993	2019/2020	$ 11,067.18	$ 11,100.00
173	133-019-036-000	JUAREZ JULIA	404 S ABBIE ST, EMPIRE	190001860	2018/2019	$ 26,510.07	$ 26,600.00
			Total of List of Properties for Delinquent Tax Sale			**$ 5,141,805.73**	**$ 5,152,200.00**

Filed 11/04/26

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Doc 161

Filed 11/04/26

STANISLAUS COUNTY TREASURER-TAX COLLECTOR
LIST OF PROPERTIES EXEMPTED FROM DELINQUENT TAX SALE
FEBRUARY 2026

No.	Assessor's Parcel Number	Last Assessee (Last Name, First Name)	Description (Situs Address)	Default No.	Year of Default	Amount Due (incl. fees)	Minimum Bid
1	002-025-003-000	USA	ORANGE BLOSSOM RD, OAKDALE	140000010	2013/2014	$ 1,006.35	$ 1,100.00
2	002-035-028-000	U S A	18020 COVERED BRIDGE RD, KNIGHTS FERRY	140000014	2013/2014	$ 20,068.05	$ 20,100.00
3	002-040-023-000	U S A	SONORA RD, KNIGHTS FERRY	140000016	2013/2014	$ 1,093.79	$ 1,100.00
4	008-016-034-000	CALIFORNIA STATE OF	0 YOSEMITE BLVD, LA GRANGE	090005018	2008/2009	$ 2,459.25	$ 2,500.00
5	017-018-008-000	UNITED STATES POSTAL SERVICE	PARADISE RD, MODESTO	200000163	2019/2020	$ 1,808.44	$ 1,900.00
6	018-003-006-000	CALIFORNIA STATE OF	GEER RD, HUGHSON	090005278	2008/2009	$ 791.52	$ 800.00
7	050-004-057-000	VERMONT PLACE HOMEOWNERS ASSN	VERMONT ST, TURLOCK	130001169	2012/2013	$ 12,924.38	$ 13,000.00
8	057-025-011-000	CALIFORNIA STATE OF	CENTRAL AVE, CROWS LANDING	100004341	2009/2010	$ 1,013.08	$ 1,100.00
9	062-008-009-000	U S A	HWY 108, RIVERBANK	160001065	2015/2016	$ 2,021.36	$ 2,100.00
10	062-019-001-000	U S ARMY CORP OF ENGINEERS	HWY 108, RIVERBANK	180001197	2017/2018	$ 1,807.30	$ 1,900.00
11	075-056-031-000	LILIENTHAL STEVE A	0 BRIARCLIFF DR, RIVERBANK	080007605	2007/2008	$ 7,760.51	$ 7,800.00
12	075-093-001-000	TORRES ANTONIO	CLARIBEL RD, MODESTO	090001981	2008/2009	$ 3,808.72	$ 3,900.00
13	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772	2005/2006	$ 4,782.44	$ 4,800.00
14	132-050-001-000	U S A	ATCHISON ST, RIVERBANK	160001778	2015/2016	$ 2,165.56	$ 2,200.00
			Total of List of Properties Exempted From Delinquent Tax Sale			**$ 63,510.75**	**$ 64,300.00**

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Stanislaus County
Treasurer-Tax Collector

Delinquent Property Tax Sale

- ~~Scheduled Auction Date: May 19-21, 2025~~
- Revised Auction Date: February 23-25, 2026

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Doc 161

Property-Tax Default Auction Process

- The Tax Default process follows California Revenue & Taxation Code and is overseen by the State Controller's Office
- When a property owner misses a payment, TTC sends a reminder to pay by June 30 to remain current. After that date, penalties and interest apply.
- Delinquent taxes may qualify for a payment plan if current taxes are paid. If the plan defaults, it can be restarted unless it's the 4th year after default.

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Property-Tax Default Auction Process

- A property in default for 5 years becomes eligible for a Property Tax Default Sale
- A Notice of Impending Power to Sell is published listing properties at risk. The auction date is set, and the Board can approve or deny the item.
- Once approved, TTC contacts property owners and interested parties. Often, taxes are paid at this stage, avoiding the need for an auction.

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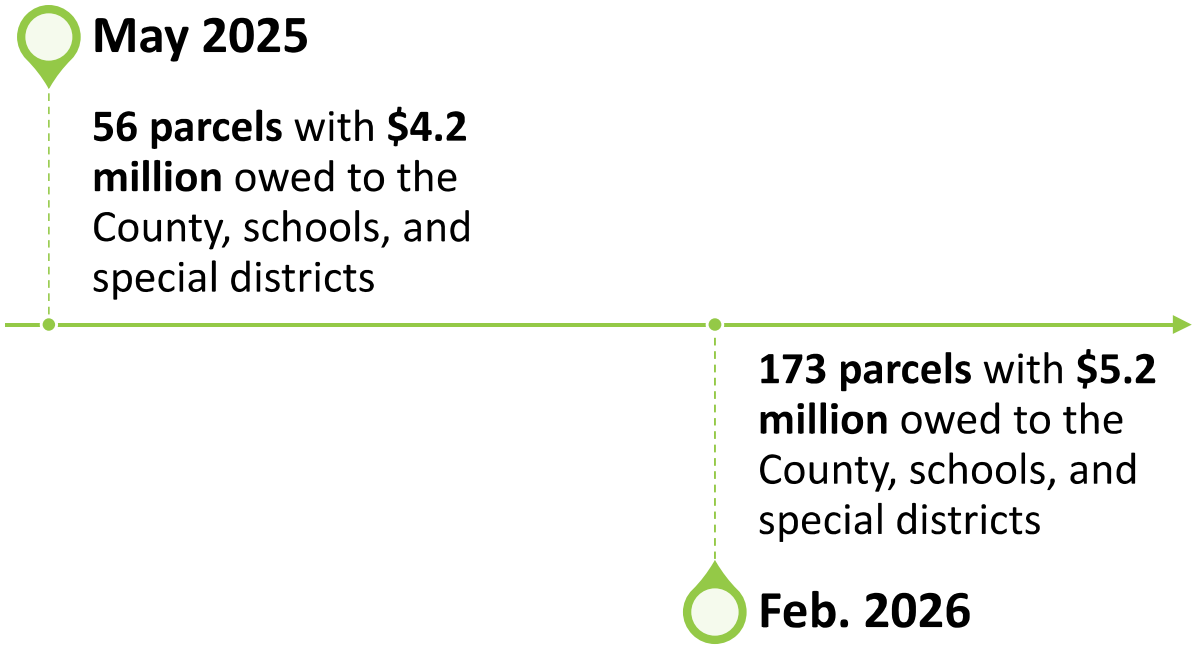
Property-Tax Default Auction Process

- All taxes, penalties, and interest must be paid by 5PM on the last business day before the auction. Bankruptcy filed by that time can also stop the auction.
- After the property is sold, taxes are distributed, and any excess proceeds can be claimed the next year.

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Doc 161

Cost of Delay

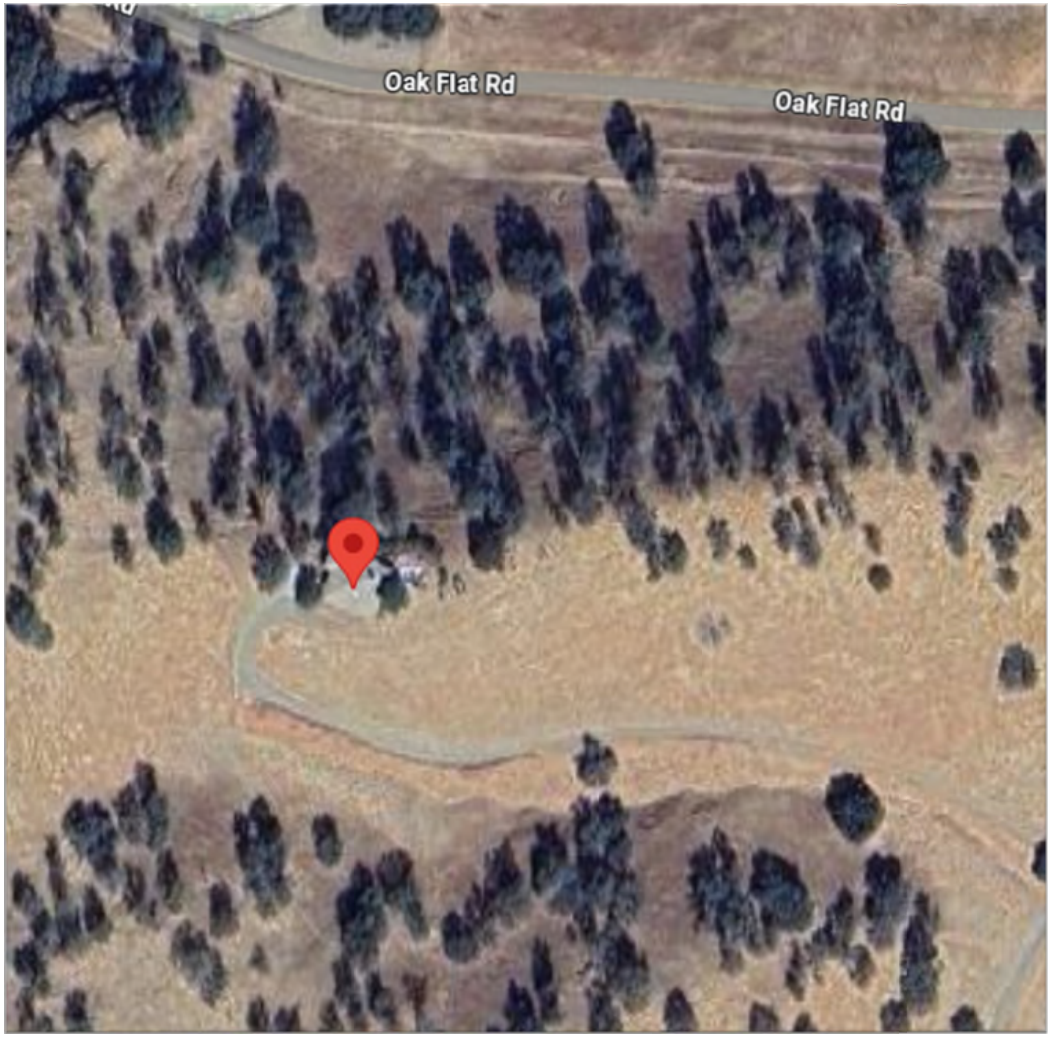


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049



Filed 11/04/26



- 025-047-003-000
- 11120 Oak Flat Rd, Patterson

- Unimproved Lot

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- 025-038-001-000
- 0 Morton Davis Rd, Patterson

- Golf Course

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- 025-040-003-000
- 0 Diablo Grande Parkway, Patterson

- Noted on Assessor's Map as Hotel

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025-051-007-000

0 Legends Dr,
Patterson

Unimproved Lots

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Doc 161

Filed 11/04/26



025-052-001-000
0 Legends Dr, Patterson

Unimproved Lot

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Doc 161

Delinquent Property Tax Sale

Approval to Sell Tax-Defaulted Properties, to Re-Offer Unsold Parcels at a New Sale, and to Exempt Federal and State Government Lands and Four Other from Tax Sale

If not approved, the annual Treasurer-Tax Collector's tax-defaulted public auction will not proceed and **$5.2 million** in delinquent property taxes, interest, and fees will not be collected. The Treasurer-Tax Collector may then bring these properties to the Board for approval of a future tax sale.

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Questions?

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