ALL BIDDERS ARE REQUIRED TO
READ AND UNDERSTAND THIS INFORMATION AND THESE WARNINGS.

INFORMATION AND WARNINGS
FRESNO COUNTY, CALIFORNIA

- **NOT A CONTRACT**: **The sale of tax-defaulted property is a statutory process that is conducted according to Division 1, Part 6, Chapter 7 (beginning with section 3691) of the California Revenue and Taxation Code. No part of the County's tax-sale process is intended to alter or deviate in any way from that statutory scheme. No part of the County's tax sale process is intended to create or creates a contract, either express or implied, between the bidder and the County. This information and these warnings do not create a contract and shall not be construed as creating a contract between the bidder and the County. <u>This information and these warnings are offered solely as a courtesy to help bidders understand the process for the sale of tax-defaulted property. If anything in this information and these warnings conflicts with the statutes governing the sale of tax-defaulted property, the statutes control. If you are not sure what that means, you should consult with your own legal counsel before participating in the tax sale.</u>**

- **TIME OF AUCTION**: The auction will begin at 8:00 AM Pacific Time (11:00 AM Eastern Time) on Monday, November 23, 2026. The initial offering of all parcels is expected to be concluded by 12:00 PM Pacific Time (3:00 PM Eastern Time). Any unsold parcels that have been approved for a lower minimum bid will be re-offered that same day beginning at 1:00 PM Pacific Time (4:00 PM Eastern Time), until all unsold parcels have been re-offered. **NOTE**: California is in the Pacific Time Zone.

- **AUCTION TO OCCUR ONE PARCEL AT A TIME**: Only one parcel at a time will be offered at live auction, beginning at 8:00 AM Pacific Time (11:00 AM Eastern Time) on Monday, November 23, 2026. Parcels will be offered at live auction in the order of their item numbers on the tax sale list. **Please note that item numbers might not be consecutive.** The offering of each parcel at live auction will end after one minute with no bids, or no further bids, or such longer time as the Tax Collector deems necessary. Each new bid on a parcel that is placed with less than 30 seconds remaining on the auction clock will automatically extend the bidding period for that parcel by one full minute. A bid placed before the start of the 30 second mark will not extend the auction clock, but the auction clock may be manually extended by the Tax Collector. If all the parcels on the tax sale list have not been offered at live auction by 5:00 PM Pacific Time (8:00 PM Eastern Time) on Monday, November 23, 2026, then the sale will close at that time. Because parcels will be offered at live auction one at a time during this limited one-day period, it is possible that some parcels, particularly the ones near the end of the list, might not be offered at live auction during that period. Any offered parcel that is not offered at live auction or sold during this tax sale will be offered or re-offered at the 2027 Tax Sale

- **PROPERTY DESCRIPTIONS**: The descriptions provided are based on the official records of the Fresno County Assessor-Recorder's Office.

- **PERSONAL PROPERTY**: Any personal property, such as a mobile home or equipment located on the property, is not a part of the tax sale.

- **REDEMPTION**: The right of redemption by a party of interest or former owner terminates at the close of business (5:00 PM Pacific Time) on the last business day prior to the commencement date of the tax sale. The last business day prior to the commencement date of the tax sale is Friday, November 20, 2026. Properties removed from the tax sale will be so indicated on their Docket Inventory listings for all tax sale parcels.

- **BIDDERS SOLELY RESPONSIBLE FOR DUE DILIGENCE**: Prospective purchasers are solely responsible for examining the title, location, and desirability of the properties available to their own satisfaction prior to the tax sale.

- **ALL PROPERTIES ARE SOLD AS IS**: The County of Fresno makes no warranty or guarantee of any kind, expressed or implied, relative to the title, location, or condition (including land and structures) of the properties for tax sale. **You are solely responsible to research and to investigate thoroughly the suitability, desirability, and condition of any property that you choose to bid on. Under California Revenue and Taxation Code section 3692.3, the County of Fresno and its employees acting in their official capacity are not liable for any known or unknown conditions of the property. No representation by the County of Fresno or any of its employees, vendors, or agents excuses you from your sole responsibility to research and to investigate thoroughly the condition of any property that you choose to bid on.**

- **NO REPRESENTATION BY COUNTY REGARDING HAZARDOUS MATERIALS**: The County of Fresno has no obligation to make any representation regarding the presence or absence of hazardous materials on the properties available for tax sale. **You are solely responsible to research and to investigate thoroughly the suitability, desirability, and condition of any property that you choose to bid on. Under California Revenue and Taxation Code section 3692.3, the County of Fresno and its employees acting in their official capacity are not liable for any known or unknown conditions of the property. No representation by the County of Fresno or any of its employees, vendors, or agents excuses you from your sole responsibility to research and to investigate thoroughly the condition of any property that you choose to bid on.**

- **PAYMENT OF PROPERTY TAXES FROM PROCEEDS**: All property taxes currently due and delinquent as of the date of the tax sale will be paid from the proceeds of the tax sale. **Please Note: Prospective purchasers are advised that some assessments that are levied by agencies or offices other than the County of Fresno may still be outstanding after the tax sale, especially if they have not yet been billed on a County tax bill. In addition, the IRS has the option of redeeming, up until 120 days after the tax sale, any property on which there is an IRS lien recorded.**

2026-2027 SECURED PROPERTY TAXES

The property taxes for the 2026-2027 fiscal year **are not included in the minimum bid amount** because they are not yet payable. Given the timing of the tax sale, tax bills for the 2026-2027 fiscal year will already be created, in the names of prior owners, before the tax sale deeds are recorded. But please note that, under California Revenue and Taxation Code section 2610.5, failure to receive a tax bill does not relieve the lien of taxes, nor does it prevent the imposition of penalties imposed by statute. A winning bidder who wishes to timely, and without penalties, pay the 2026-2027 fiscal year

property taxes should use the Tax Collector's online portal to look up the property by APN and pay the taxes:

https://sonant.fresnocountyca.gov/paymentapplication/

Under California Revenue and Taxation Code section 3712, subdivision (a), the deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except, among other things, any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of the sale.

- **INFORMATION MAY BE UPDATED**: Property information may continue to be updated until the day of the tax sale. Under California Revenue and Taxation Code section 3692.3, the County of Fresno and its employees acting in their official capacity are not liable for any known or unknown conditions of the property.

- **TAKING POSSESSION; CHALLENGING SALE**: The successful bidder may take possession of the property after the tax deed to purchaser has been recorded. Most title companies will not insure title on properties sold at public auction for at least one (1) year after the tax deed has been recorded. Legal action to challenge a tax sale may only be commenced in court if the person commencing the proceeding first petitions the Fresno County Board of Supervisors to rescind the tax sale within one (1) year of the tax deed recording date.

- **DEED INFORMATION**: Successful bidders are required to submit their deed "vesting" information to Realauction indicating how they want the property to be conveyed. For bidders registering for the first time, **the deed information must be completed as part of the registration process. For existing registered bidders, the vesting information must be completed by Wednesday, November 25, 2026.** The deed will be mailed to the purchaser after recording, which usually occurs within eight to twelve weeks after the tax sale. This deed conveys all right, title, and interest to the property in accordance with the provisions of Revenue and Taxation Code section 3712. **Please note that, under Revenue and Taxation Code section 3712, some encumbrances on the property survive the tax sale.**

- **DOCUMENTARY TRANSFER TAX**: A California documentary transfer tax will be added to, and collected with, the full purchase price. This tax is calculated at the rate of $0.55 for each $500.00 or fractional part thereof if the purchase price exceeds $100.00.

- **REALAUCTION INSTRUCTIONS**: **Before** bidding on any property, you must follow the instructions on Realauction's home page to register as a bidder. Bidders are required to make a single deposit of $5,000.00 to participate in the Fresno County auctions. Your deposit must be received by Realauction no later than 1:00 PM Pacific Time (4:00 PM Eastern Time) Monday, November 16, 2026 for ACH or by 2:00 PM Pacific Time (5:00 PM Eastern Time) Thursday, November 19, 2026 for Wire Transfers. **To consummate the sale, the successful bidder must provide payment in full (less deposit held) by wire transfer to Realauction by Wednesday, November 25, 2026.** Unused funds on deposit will remain in the bidder's account to be used on future bids, or the bidder can request a refund. All refunds will be sent via the same method in which funds were initially received. If your deposit was made via ACH, then you should receive your refund within 4 business days via ACH once your request has been approved. If your deposit was received via Wire Transfer, the refund will first be issued via ACH once your

request has been approved. If ACH is feasible, you should receive your refund within 4 business days. If ACH is not feasible, then you should receive your refund within 48 business hours via Wire Transfer once your request has been approved. In the case where a wire transfer refund is returned, a paper check refund will be issued. All check refunds will only be made payable to the name and address found on the wire transfer. Please allow up to 20 business days after receipt of the refund request for processing. Allow up to an additional 2 weeks for the receipt of the refund.

- **PROXY BIDS**: Bidders may place proxy bids through Realauction beginning when their $5,000 deposit is completed and until each parcel of interest is offered at live auction A proxy bid includes the bidder's highest acceptable bid for an item. The Realauction auction system then checks all other bids on that item and enters a bid on behalf of the bidder at one increment greater than the next highest bid. The system stops entering bids when a bidder wins the auction, or the maximum acceptable bid is reached. Bidders who place proxy bids will not be able to manually increase their proxy bids during the live online auction, but they may resume active bidding once their maximum bid has been surpassed.

- **HIGHEST BIDDER**: Only a successful bidder has the opportunity to purchase tax-defaulted property. **If the payment policy is not adhered to, the bid deposit will be forfeited to the County and the successful bidder may be banned from future Fresno County tax sales for 5 years.** Under Revenue and Taxation Code section 3963, subdivision (b), for nonresidential commercial property, if the highest bidder does not consummate the sale within the time specified by the Tax Collector, the Tax Collector may offer the property to the next highest bidder at their bid price. Also, if a property was previously offered and sold at another tax sale more than a year before the date of this tax sale, but that prior sale was not consummated by the highest bidder, and that property is sold at this tax sale and the highest bidder does not consummate the sale within the time specified by the Tax Collector, then the Tax Collector may offer that property, regardless of type, for sale to the next highest bidder at their bid price.

- **TAX SALE IS NOT LIKE A USUAL REAL ESTATE TRANSACTION**: The tax sale of these properties should not, in any way, be equated to real estate sales by licensed salespeople, brokers, or realtors. The County of Fresno does not take possession or ownership of these properties at any time in the tax sale process. The tax sale is a statutory process, not a contractual process. The Fresno County Auditor-Controller/Treasurer-Tax Collector does not inspect these properties and cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits or zoning ordinances. **You should inspect the property before investing. The burden is on the purchaser to thoroughly research, before the tax sale, any and all matters relevant to their decision to purchase, rather than on the County, whose sole interest is the recovery of back taxes. Under California Revenue and Taxation Code section 3692.3, the County of Fresno and its employees acting in their official capacity are not liable for any known or unknown conditions of the property. No representation by the County of Fresno or any of its employees excuses you from your burden to thoroughly research, before the tax sale, any matters relevant to your decision to purchase a property.**

- **ZONING**: It is recommended that bidders consult with the Zoning Department of any city within which a particular parcel lies. **Tax-defaulted property is sold as is.** Under California Revenue and Taxation Code section 3692.3, the County of Fresno and its employees acting in their official capacity are not liable for any known or unknown conditions of the property.

- **SURVEYS**: If the successful purchaser desires a survey of the property, it will be at the purchaser's sole initiative and expense. No warranty is made by the County, either expressed or implied, relative to the usability, the ground location, or property lines of the properties. The County and its employees acting in their official capacity are not liable for any known or unknown conditions of the property. The exact location, desirability, and usefulness of the properties must be determined solely by the prospective purchaser.

- **NO LIABILITY OF COUNTY**: **The County assumes no liability for any other possible liens, encumbrances, or easements, recorded or not recorded. The County and its employees acting in their official capacity are not liable for any known or unknown conditions of the property (Cal. Rev. & Tax. Code, § 3692.3). When property is sold at public auction on which the IRS holds a tax lien, the United States has the right of redemption for 120 days from the date of such sale (Cal. Rev. & Tax. Code, § 3712(g) and 26 U.S.C. § 7425(d)). The IRS will pay the actual amount paid for the property by the bidder, plus interest at 6% per annum from the date of sale, plus the expenses of sale that exceed any income received from the property.**

- **ALL SALES ARE FINAL.**