

**NOTICE OF PROPERTY TAX DELINQUENCY AND IMPENDING DEFAULT**

Made pursuant to California Revenue and Taxation Code Section §3351 and §3352

I, Robert G. Minahen, Napa County Tax Collector, State of California, certify as follows:

That at 12:01 a.m. on July 1, 2023, by operation of law, any real property (unless previously tax-defaulted and not redeemed) that has any delinquent taxes, assessments, or other charges levied for the fiscal year 2022-2023, and/or any delinquent supplemental taxes levied prior to fiscal year 2022-2023, shall be declared tax-defaulted.

That unless the tax-defaulted property is completely redeemed through payment of all unpaid amounts, together with penalties and fees prescribed by law or an installment plan is initiated and maintained; the property will become tax-defaulted and may be sold subsequently at a tax sale to satisfy the tax lien.

That a detailed list of all properties remaining tax-defaulted as of July 1, 2023, and not redeemed prior to being submitted for publication, shall be published on or before September 8, 2025.

That information concerning redemption or the initiation of an installment plan for redemption of tax-defaulted property will be furnished, upon request, by Robert G. Minahen, Treasurer-Tax Collector, 1195 Third Street, Suite 108, Napa, CA 94559-3050, (707) 253-4312.

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

ROBERT G. MINAHEN  
NAPA COUNTY TAX COLLECTOR  
STATE OF CALIFORNIA

Executed at Napa, Napa County, CA on May 23, 2023

Published in the Napa Valley Register on June 4, June 11 and June 18, 2023

**NOTICE OF IMPENDING POWER TO SELL TAX-DEFAULTED PROPERTY**

Pursuant to California Revenue and Taxation Codes Sections §3691 and §3692.4, the following conditions will, by operation of law, subject real property to the tax collector's power to sell:

- 1) All property for which property taxes and assessments have been in default for five or more years.
- 2) All nonresidential commercial property for which property taxes and assessments have been in default for three or more years.
- 3) Any property the tax collector has received a request to bring the property to the next scheduled tax sale from a person or entity that has a nuisance abatement lien recorded against the property and for which property taxes and assessments have been in default for three or more years.
- 4) Any property that has been identified and requested for purchase by a city, county, city and county, or nonprofit organization to serve the public benefit by providing housing or services directly related to low-income persons and for which property taxes and assessments have been in default for three or more years.

The parcels listed herein meet one or more of the conditions listed above and, thus, will become subject to the tax collector's power to sell on July 1, 2023, at 12:01 a.m., by operation of law. The tax collector's power to sell will arise unless the property is either redeemed or made subject to an installment plan of redemption initiated as provided by law prior to close of business on the last business day in June. The right to an installment plan terminates on the last business day in June, and after that date the entire balance due must be paid in full to prevent sale of the property at a tax sale.

The right of redemption survives the property becoming subject to the power to sell, but it terminates at close of business on the last business day prior to the date of the tax sale by the tax collector. All information concerning redemption or the initiation of an installment plan of redemption will be furnished, upon request, by Robert G. Minahen, Napa County Tax Collector 1195 Third Street, Suite 108, Napa, CA 94559-3050, (707) 253-4312.

**The amount to redeem, including all penalties and fees, as of June 30, 2023, is shown opposite the parcel number and next to the name of the assessee.**

**PARCEL NUMBERING SYSTEM EXPLANATION**

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

Assessor's Parcel No.	Assessee Name & Property Address	Amount to Redeem by 6/30/23
PROPERTY TAX DEFAULTED ON JULY 1, 2015, FOR THE TAXES, ASSESSMENTS AND OTHER CHARGES FOR THE FISCAL YEAR 2014-2015		
001-124-008	VALENCIA JERRIE L TR 2521 BUTTE ST NAPA CA	\$14,201.54
007-113-010	HARRIS RANDALL H & KATHLEEN L 4161 MAHER ST NAPA CA	\$15,792.22
PROPERTY TAX DEFAULTED ON JULY 1, 2016, FOR THE TAXES, ASSESSMENTS AND OTHER CHARGES FOR THE FISCAL YEAR 2015-2016		
038-142-015	SALZSIEDLER PENNY ANNE TR 1723 SIERRA AVE NAPA CA	\$6,907.93
PROPERTY TAX DEFAULTED ON JULY 1, 2017, FOR THE TAXES, ASSESSMENTS AND OTHER CHARGES FOR THE FISCAL YEAR 2016-2017		
005-081-017	WATSON GARY W SUC ETAL TR 150 FRANKLIN ST NAPA CA	\$15,100.25
PROPERTY TAX DEFAULTED ON JULY 1, 2018, FOR THE TAXES, ASSESSMENTS AND OTHER CHARGES FOR THE FISCAL YEAR 2017-2018		
001-610-004	JONES BRADLEY C 1600 TRANCAS ST SUITE B NAPA CA	\$43,633.58
004-211-020	TIRADOS WINDERMERE LEWIS SUC TR 456 SEYMOUR ST NAPA CA	\$6,102.88
004-253-002	KING JULIE MARCHESE 310 MONROE ST NAPA CA	\$7,919.51
007-345-003	PARKER EVERETT A & JEANETTE A TR 7 PENROD CT NAPA CA	\$51,570.15
016-182-014	U S BANK NA	\$14,429.25
016-254-017	SHEPARD VIRGINIA M TR ETAL	\$11,291.10
019-372-003	ORTEGA FERMIN CEBALLOS ETAL 212 BLUE COVE DR NAPA CA	\$13,279.52
019-381-021	PICARD GLENN E & JULIE B TR	\$6,304.15
019-451-022	LAND TITLE LLC	\$11,629.70
019-462-025	CEBALLOS FERMIN G 1101 ARROYO GRANDE DR NAPA CA	\$20,239.83
019-492-013	ROSS RAY 1089 HEADLANDS DR NAPA CA	\$20,516.18
019-504-014	WHITCHER DARREN E & SUSAN L 426 WOODHAVEN CT NAPA CA	\$2,263.35
019-560-003	REYES MARIBEL	\$1,438.59
024-220-004	WILLIAMSON MICHAEL E 250 BROOKSIDE DR ANGWIN CA	\$22,376.52
030-044-003	ROJAS ROBERT TR 1251 MOUNTAIN VIEW AVE ST HELENA CA	\$56,825.55
032-120-027	JAYCHRIS VINEYARDS LLC 4310 ATLAS PEAK RD NAPA CA	\$163,416.98
032-230-020	HARVEY BARBARA E TR 3176 SODA CANYON RD NAPA CA	\$25,094.43
032-270-050	ORSI MILVANO & ELVIRA ETAL	\$5,606.78
039-010-002	TIRADOS WINDERMERE LEWIS SUC TR	\$3,502.63
039-020-009	TIRADOS WINDERMERE LEWIS SUC TR 1990 SODA CANYON RD NAPA CA	\$28,025.72
049-282-002	FLAHERTY ERIN LEE SUC TR 1062 ROSS CIR NAPA CA	\$11,474.84
059-163-002	MONTEVINO LLC	\$423.09
060-180-001	NORTHGATE COTTAGES AT SILVERADO INC	\$5,760.68
060-280-001	MALONE JUANITA L TR 1600 ATLAS PEAK RD #400 NAPA CA	\$13,904.54

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

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