

**SUTTER COUNTY TREASURER-TAX COLLECTOR  
NICHOLAS F. VALENCIA**

**NOTICE OF PROPERTY TAX DELINQUENCY  
AND IMPENDING DEFAULT  
(§3351, and §3352)**

I, Nicholas F. Valencia, Sutter County Tax Collector, State of California, certify as follows:

That at 12:01 a.m. on July 1, 2026, 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 2025-2026, and/or any delinquent supplemental taxes levied prior to the fiscal year 2025-2026, 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, 2026, and not redeemed prior to being submitted for publication, shall be published on or before September 8, 2029.

That information concerning redemption or the initiation of an installment plan for redemption of tax defaulted property will be furnished, upon request, by Nicholas F. Valencia, Sutter County Treasurer-Tax Collector, 1160 Civic Center Blvd., Ste E, Yuba City, CA 95993, (530) 822-7117.

**NOTICE OF IMPENDING POWER TO SELL  
TAX-DEFAULTED PROPERTY  
(§3361, §3362)**

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

- All property for which property taxes and assessments have been in default for five or more years.
- All nonresidential commercial property for which property taxes and assessments have been in default for three or more years.
- 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.
- 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.

**Note:** The power to sell schedule for nonresidential commercial property is three or more years of tax default status, unless the county adopts, by ordinance or resolution, the five-year tax default schedule.

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, 2026, 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 Nicholas F. Valencia, Sutter County Treasurer-Tax Collector, 1160 Civic Center Blvd., Ste E, Yuba City, CA 95993, (530) 822-7117.

**The amount to redeem, including all penalties and fees, as of June 30, 2026, 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.

<b>ASSESSOR'S PARCEL NUMBER</b>	<b>ASSESSEE NAME &amp; PROPERTY ADDRESS</b>	<b>AMOUNT TO REDEEM</b>
Property tax-defaulted on July 1, 2021, for taxes, assessments, and other charges for tax year 2020-2021:		
006125004000	TICA BEATRIZ M 10180 LIVE OAK BLVD	9,269.33
006224009000	CHRIST-LIVE OAK CHURCH OF 2433 DATE ST	10,635.55
006264011000	TICA MILAN J/BEATRIZ M 2455 ASH ST	5,009.95
006590040000	NISPEROS ALEX 10439 ORCHARD WAY	2,208.56
006750030000	SAENZ NOEL ETAL 3348 GARRISON WAY	9,128.60
008110024000	NIESEN SUZANNE PENNINGTON RD/TOWNSHIP RD	4,692.92
009010087000	BUSTER DOROTHY A 2310 BRUBAKER RD	11,887.82
009100040000	BOONE JEFFREY K 10774 LIVE OAK BLVD	41,537.44
009110016000	PAMMA GURNAM S/SURINDER K WOOLEY RD	43,925.76
009140033000	NIESEN SUZANNE 3700 PENNINGTON RD	11,572.92
009280046000	CARRIER '24 REV FAM TR ETAL 8018 LARKIN RD	23,002.01
013240015000	SORENSEN ROBERT/LINDA 4422 NUESTRO RD	27,455.79
013253002000	BOCKIUS JACQUELYN (EST OF) 4264 MARKLEY RD	19,121.54
014144012000	LUCAS CHARLES D ETAL 2487 MAPLE ST	1,376.96
014242011000	SMITH MOLLY J/CRAIG R 7660 NELSON ST	1,325.10
020243061000	LINCOLN VILLAGE PROP CO LLC 1255 LINCOLN RD	2,540.22
022231017000	MILLER SPECIAL NEEDS TR ET 1401 JONES RD	9,146.96
029163003000	CASTILLO MARTIN SANTA CLARA AVE	1,430.44
034061003000	WAGES RITA ETAL KNIGHTS RD	1,780.66
034061004000	WAGES RITA ETAL 21701 KNIGHTS RD	4,436.82
051062004000	KAUR GURVINDER 1153 MC MULLEN AVE	3434.94
051280023000	SINGH HARVINDER 2037 WOODLAND DR	722.10
051412013000	POWAR JAGJIT 403 AINSLEY AVE	23,099.85
051650075000	TAHIR SUHAIB B A ETAL 954 MAYFLOWER WAY	58,262.81
052085004000	BROWN KEVIN A 610 MARIE AVE	6,260.21
052130026000	BRIDGE STREET MINI MARKET IN 1168 BRIDGE ST	3,615.18
052213005000	GAINNEY CHAE CHA 21 TR ETAL 741 REEVES AVE	31,635.21
052342029000	STAM ROGER A (EST OF) 451 PARK AVE	15,225.22
053100001000	LARSEN TYANNA/RYAN 1215 HILLCREST AVE	1,437.50
053161024000	DURAN CHANEL L ETAL 644 FRANKLIN AVE	13,134.41
053211018000	HODGES KAREN L 19 MICHIGAN ST	11,944.91
053431008000	CHIMA JAGJIT S 345 WOODBRIDGE AVE	49,325.23
053481021000	SAMANO LUIS G ETAL 261 WILBUR AVE	86,645.78

054240018000	WHITMAN CHRISTOPHER T	840 GRAYSTONE CT	628.60
056030027000	BERG REV 10 TR ET	1874 SANBORN RD	14,381.56
056240035000	GIESE JAMES V/BRENDA	1354 YOLANDA DR	433.92
056310059000	SINGH SANDEEP ETAL	1562 BAY DR	56,915.13
057022018000	ROCHA JOHN C	830 BROMLEY AVE	8,271.97
062103020000	KELLAR ANTHONY/TAYLOR	2961 KENNEDY DR	2,375.54

Property tax-defaulted on July 1, 2020, for taxes, assessments, and other charges for tax year 2019-2020:

013380054000	JOHL FAM 11 TR ET	0 FRANKLIN RD	75,656.37
014321025000	DIONISIO JUSTIN/ASHLEE	1819 3RD AVE	5,349.04
033151002000	DAVIDSON LIV 07 TR ET	2891 GARDEN HWY	5,246.55
033153014000	CONTENTE JERRY A (EST OF)	985 NICOLAUS AVE	6,241.37
034071007000	WARD DALE ET	21769 KNIGHTS RD	7,690.85
051141051000	JOHL FAM 11 TR ET	1159 CASITA DR 1	4,814.74
051351019000	GENERA JR STEVEN S	466 AINSLEY AVE	1,544.46
051432007000	STEVENSON RYAN A	1415 UPLAND DR	11,126.48
052182028000	LUNA LOUIE P ET	863 COOPER AVE	4,078.10
052192002000	1-10-89-76C TR ET	576 CHURCH ST	12,379.44
053161005000	BASSI SUKHDEEP	770 FRANKLIN AVE	11,311.38
055180032000	SUAREZ HELLEN H	2318 MICHIGAN CT	810.72

Property tax-defaulted on July 1, 2019, for taxes, assessments, and other charges for tax year 2018-2019:

006070009000	TICA BEATRIZ M	10372 LARKIN RD	11,302.06
006143003000	STEWART WILLIAM HAL-L E ET	2635 PENNINGTON RD	888.62
006370005000	LEGACY FARMING, LLC	0 LARKIN RD	27,762.93
008090016000	RABO AGRIFINANCE LLC	6188 LUCKEHE RD	333,707.74
009010043000	SOHAL JOGINDER K	11877 LARKIN RD	105,382.32
009211010000	PAMMA SUKHRAJ S	9746 SHELDON AVE	26,332.37
010230071000	JASPAL ORCHARDS	0 N TOWNSHIP RD	25,370.57
010230072000	JASPAL ORCHARDS	0 N TOWNSHIP RD	54,455.34
010230073000	JASPAL ORCHARDS	0 N TOWNSHIP RD	54,461.90
025010050000	SHOKER PARAMJIT S (EST OF)	0 EVERGLADE RD	63,457.84
034170032000	WEST RIVERVIEW LLC	0 KARNAK RD	2,302.33
051425030000	MORAN WENDY L	1471 PRINCESS ST	26,161.98
051650057000	SINGH HARVINDER ETAL	1010 HERITAGE WAY	2,084.26
052073007000	GILLESPIE KARRIE A	656 FIPPINS AVE	1,026.92
052075002000	LODDESOL SCOTT S (EST OF)	888 KIMBALL AVE	36,792.38
052461030000	COVINGTON FAM 96 TR ETAL	315 AYLOR AVE	14,534.74
053172013000	CIRCE ROBIN S	868 JEWELL AVE	13,053.05
056090039000	RENTERIA RAMON V ETAL	1895 GERMAINE DR	2,480.34
057212009000	KIZER ERIN E	413 PELICAN PL	47,377.67

Property tax-defaulted on July 1, 2018, for taxes, assessments, and other charges for tax year 2017-2018:

014063026000	COX SAMUEL	0 CYPRESS ST	3,931.55
059400036000	MY PHILANTHROPIES	1634 PORTOFINO DR	67,795.54
023051042000	ALLEN LARRY D TR 2016 ETAL	1500 STEWART RD	79,406.85

Property tax-defaulted on July 1, 2017, for taxes, assessments, and other charges for tax year 2016-2017:

006461033000	LEPE BRENDA S	2229 LESLIE CT	22,484.69
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033171002000	PRITCHETT RICHARD L(EST OF)	0 YUBA ST	6,578.55
023330014000	SANDERS STACY	3075 MUIR RD	25,091.92

Property tax-defaulted on July 1, 2016, for taxes, assessments, and other charges for tax year 2015-2016:

013240091000	GILL REV I-V 21 TR ETAL	0 NUESTRO RD	72,355.96
014251015000	ALLEN MITCHELL (EST OF)	2175 CALIFORNIA ST	17,159.83
023080004000	FARR NELL F(EST OF)	3561 FRAKES WAY	35,993.18
055040087000	VILLANUEVA LIZANDRA ET	100 EDGEWATER WAY	74,689.63

Property tax-defaulted on July 1, 2014, for taxes, assessments, and other charges for tax year 2013-2014:

006264007000	ALONZO MANUEL C (EST OF)	9590 L ST	9,006.39
006264008000	ALONZO MANUEL C(EST OF)	2427 ASH ST	18,760.12
013053006000	COUNTY OF SUTTER	16239 D ST	3,246.90
029173009000	PIRKEY HAZEL K (EST OF)	4574 SANTA ROSA AVE	27,021.66
062180036000	BOND LORETTA B	3328 LEXINGTON CT	68,112.64

Property tax-defaulted on July 1, 2013, for taxes, assessments, and other charges for tax year 2012-2013:

053433022000	HUTCHINSON FREDERICK G(EST O	345 GARDEN HWY	958.84
053433024000	HUTCHINSON FREDERICK G(EST O	335 GARDEN HWY	28,341.28

Property tax-defaulted on July 1, 2008, for taxes, assessments, and other charges for tax year 2007-2008:

052520011000	DAVIS REV '23 TR ETAL	347 B ST A B C	68,283.06
053264001000	AMATO THEODORE R (EST OF)	0 MAIN ST	24,907.32

Property tax-defaulted on July 1, 2001, for taxes, assessments, and other charges for tax year 2000-2001:

006630017000	PENDERGRASS MARK T/IMA(EST O	0 NONE	8,591.80
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I certify or (declare), under penalty of perjury, that the foregoing is true and correct.

Nicholas F. Valencia  
Sutter County Treasurer-Tax Collector

Executed at Yuba City, Sutter County, California, on May 22, 2026  
Published in The Appeal Democrat on May 29, 2026. June 5 & June 12, 2026.