



NOTICE OF SALE

Pursuant to the authority of section 24049.5 of the Business and Professions Code, the California Department of Tax and Fee Administration (CDTFA) will sell the following described liquor license, at public sale, at 8050 North Palm Avenue, Suite 205, Fresno, CA 93711 on January 27, 2026 at 2:00 PM. Please contact the CDTFA office below prior to the auction date to ask about bidding by phone.

LIQUOR LICENSE NUMBER:	592884
COUNTY IN WHICH ISSUED:	TULARE
TYPE OF LICENSE:	47 - ON-SALE GENERAL

The license was seized by CDTFA to recover the following delinquent sales and use taxes, interest, penalties, and costs incurred by SERGIO TAPIA.

TAX:	\$ 176,914.00
INTEREST:	38,952.25
PENALTIES:	35,408.09
COSTS:	2,955.00
TOTAL:	\$ 254,229.34

The liquor license will be sold to the highest bidder. The bidding process will be open. Prospective bidders should refer to sections 701.510 through 701.680 of the Code of Civil Procedure for provisions governing the terms, conditions, effect of the sale, and liability of defaulting bidders. The bid must be in the name of the applicant(s) and cannot be in the name of a nominee. The transfer of this license is contingent upon approval of the applicant by the Department of Alcoholic Beverage Control (ABC) in accordance with the laws, rules, and regulations administered by that department. The escrow company must obtain written confirmation of ABC's approval of the buyer's application to transfer the license before closing escrow.

The successful buyer, within 48 hours of the sale, excluding weekends and holidays, will be required to open an escrow account with an escrow company approved by CDTFA, deposit in escrow an amount representing the full sale price of the license, using lawful money of the United States of America, and within 30 days of the date escrow is opened, apply for transfer of the license and pay transfer fees to the ABC. The *buyer* is to pay *all* escrow fees and any accrued renewal fees or penalties assessed by the ABC. CDTFA may cancel the sale if the buyer fails to adhere to these terms. If the successful buyer is unable to obtain ABC approval of the transfer of the license within two years of the sale date, the sale may be terminated upon notification in writing by either party to the other.

MINIMUM OPENING BID IS:	\$ 24,000.00
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The licensee may redeem the license at any time prior to the date of sale by meeting the requirements for reinstatement of a license specified in section 24048(f) or 24049.5(c) of the Business and Professions Code.

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
Fresno Office Office
8050 North Palm Avenue, Suite 205
Fresno, CA 93711-5510
TEL 1-559-446-6960

Dated: October 28, 2025
Account Number: 223-707808