

**Memorandum**M-6245.1

To : Miss Frankie Meixner  
Chief, Division of Tax Deeded Land  
1227 O Street, Room 320  
Sacramento, California

Date December 22, 1965

File No.:

From : Office of the Attorney General

Subject: Section 3702, Revenue and Taxation Code,  
as amended by Chapter 1045, Statutes  
of 1965

You have requested our informal views regarding the application of section 3702, Revenue and Taxation Code, as amended by Chapter 1045, Statutes of 1965, in situations where the tax collector is selling several parcels of tax deeded land located in different judicial districts. Assuming there are newspapers of general circulation published in the several judicial districts or the other districts or areas mentioned in section 3391, Revenue and Taxation Code, you have asked the following questions:

1. Does he publish the complete list of property in the county seat and also in each affected judicial district; or
2. Does he publish the complete list in the county seat; and also split the list and publish the notice in each affected judicial district, listing only those parcels in that district, or, in lieu of one or more judicial districts, publish in a newspaper determined pursuant to Section 3391 to afford adequate notice; or
3. If a certain newspaper is determined pursuant to Section 3391 to give adequate notice, may the tax collector publish the notice of tax sale in that newspaper only or must he publish in the county seat also?
4. Would the reference to Section 3391 contained in Section 3702, as amended, indicate that the right of determination would be applicable only to those counties that divide their delinquent list publication? Even though a county does not divide its delinquent list publication, may it determine that a certain newspaper would give adequate notice for the sale of tax deeded property?

## Section 3702, as amended, provides:

"The tax collector shall publish the notice of intended sale once a week for three successive weeks in a newspaper of general circulation published in the county seat and in a newspaper of general circulation published in the judicial district in which the property is situated. If the same newspaper of general circulation is published in both the county seat and in such district, or if the publication of the notice of sale is made in a newspaper which is determined pursuant to Section 3391 as most likely to afford adequate notice of the sale, publication in such paper shall satisfy the requirements for publication set forth in this section. If there is no newspaper published in the county seat or in the judicial district, then publication may be made by posting notice in three public places in the county seat or in the judicial district, as the case may be, where no such newspaper is published. The publication shall be started not less than 21 days prior to the sale."

It appears that the first sentence of section 3702 requires the tax collector to "publish the notice of intended sale" in a newspaper of general circulation both in the county seat and in the judicial district where the property is situated. When this procedure is followed, there is no requirement that he publish the complete list of property to be sold in the county seat and in each affected judicial district but that he publish the complete list in the county seat and, in addition, publish the notice of intended sale for each parcel in the judicial district where the particular parcel is located.

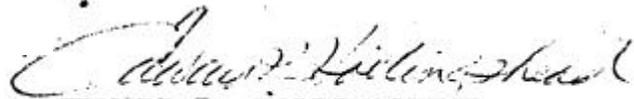
The second sentence permits the publication of the notice of intended sale in a single newspaper (1) if the same newspaper of general circulation is published in both the county seat and in such district or (2) if the publication of the notice of sale is made in a newspaper which is determined in the manner specified in section 3391 as most likely to afford adequate notice of the sale. In such event, publication shall be made *- in both newspapers* once and need not be made in the county seat in addition to the publication in the district where the property is located.

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We do not believe that the reference to section 3391 means that the right to publish notices of intended sales of property in the manner provided in that section hinges on whether the county has divided the publication of its delinquent list. As you know, the delinquent list is published annually on or before June 8 but notices of intended sale of property may be given at any time during the year. While the wording of section 3702, as amended, is not entirely clear, we think the more reasonable interpretation is that the language "which is determined pursuant to section 3391 as most likely to afford adequate notice of the sale" means that the determination shall be made in the manner provided for in section 3391 rather than depending upon a previous determination to divide the publication of the delinquent tax list.

We trust that the foregoing informal statement of our views serves your purposes in this matter. If, however, anything further is desired, please do not hesitate to communicate with us.



EDWARD P. HOLLINGSHEAD  
Deputy Attorney General

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