

2012 County Tax Collectors' Reference Manual
Revision Table

Manual Section	Description of Change	Notes
M-1018	Deleted Government Code section 25210.77b(a) and added Section 25215.6 (Gov. Code)	Stats. 2008, Ch. 158 (SB 1458); effective January 1, 2009
M-1020	Amended Discharge of Accountability (Rev. & Tax. Code §2611.1) code language; added reference to Government Code sections 25257-25259.5	Stats. 2011, Ch. 352 (SB 948)
M-2020	Replaced code (Rev. & Tax. Code §2611.1) with code section for <i>unsecured</i> property taxes (Section 2923); added reference to Government Code sections 25257-25259.5	Stats. 2011, Ch. 352 (SB 948)
M-2510	Clarified DMV timing for vessel renewal billing notices (60-90 days); added reference to <i>biennial</i> renewal fee	Clarified code language and timing of DMV vessel renewal process
M-2511	Clarified code language (Veh. Code §9880) for vessel renewal; added DMV must notify the tax collector if vessel not transferred, or not renewed, for 26 months	Clarified code language and DMV notification to the county tax collector
M-2512	Clarified notice requirements (Rev. & Tax. Code §3205) for delinquent vessel taxes to assessee	"Blanket" notice (on tax statements) by tax collector does not constitute adequate notice to assessee
M-2513	Updated DMV information and contact phone numbers.	Updated DMV contact information
M-2514	Deleted repetitive incorrect contact information; deleted Oct. 15 th deadline date; clarified DMV stop process	Clarified DMV notification deadline/timeline for tax collectors submitting information to DMV for withholding vessel renewals (see Tab 6)
M-2515	Clarified time period (26 months) for when DMV sends Deletions Report information to the tax collector	Clarified DMV notification process
M-2516	Clarified process language	Removal of a DMV stop
M-5102	Amended fees for costs incurred to execute personal contact for tax-defaulted property offered at tax sale	Stats. 2011, Ch. 208 (AB 902)
M-5161	Amended fee for cost of obtaining the names and addresses of parties of interest and mailing notice	Stats. 2011, Ch. 208 (AB 902)

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M-5210	Deleted reference to example form SCO 5-13; code requirements to calculate installment plan payments to be verified	Deleted example form SCO 5-13
M-5312	Added code (Rev. & Tax. Code §162.1) for costs to prepare a certificate of payment showing taxes paid	Stats. 2011, Ch. 207 (AB 820)
M-5430	Amended fee for cost of obtaining the names and addresses of parties of interest and mailing notice	Stats. 2011, Ch. 208 (AB 902)
M-8127	Updated contact phone numbers and added URL for Dept. of Veterans Affairs	To reflect current information
M-8128	Updated URL for Federal EPA Superfund site information	To reflect current information
M-8133	Amended fee for cost of obtaining the names and addresses of parties of interest and mailing notice when parcel is redeemed before tax sale	Stats. 2011, Ch. 208 (AB 902)
M-8141	Deleted SCO form 8-02.1 and corrected SCO 8-05.2 reference	Due to consolidation/elimination of SCO form SCO 8-02.1
M-8142	Added Rev. & Tax. code sections and amended code sections for costs of obtaining information for parties of interest (§4112) and personal contact, if any (§3704.7)	Stats. 2011, Ch. 208 (AB 902)
M-8143	Amended fee for cost of making personal contact, if any, for welfare exempted tax-sale parcel	Stats. 2011, Ch. 208 (AB 902)
M-8145	Updated recommended form for board of supervisor's approval	Due to consolidation/elimination of SCO form SCO 8-02.1
M-8157	Amended fees for costs incurred to execute personal contact for tax-defaulted property offered at tax sale	Stats. 2011, Ch. 208 (AB 902)
M-8186	Deleted SCO form 8-02.1 and corrected SCO 8-05.2 reference	Due to consolidation/elimination of SCO form SCO 8-02.1
M-8197	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676)	Stats. 2011, Ch. 352 (SB 948)
M-8242	Updated form SCO 8-02 to include reoffer of unsold parcels; deleted SCO 8-02.1	Due to consolidation/elimination of SCO form SCO 8-02.1

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M-8244	Updated form SCO 8-02 to include reoffer of unsold parcels; deleted SCO 8-02.1	Due to consolidation/elimination of SCO form SCO 8-02.1
M-8297	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676) (sealed bid tax sales)	Stats. 2011, Ch. 352 (SB 948)
M-8511	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676)	Stats. 2011, Ch. 352 (SB 948)
M-8600	Changed process for petitioners to challenge the validity of a tax sale (Rev. & Tax. Code §3725)	Stats. 2011, Ch. 288 (AB 261)
Form SCO 2-22	Corrected code number referenced on form to reflect unsecured property taxes (Rev. & Tax. Code §2923)	Corrected referenced code on SCO form
Form SCO 5-13	Deleted reference to example form SCO 5-13 (M-5210); calculations for installment plan payments to be verified	Deleted example form SCO 5-13
Form SCO 8-02	Revised form to include reoffers for Ch. 7 tax sales	Due to consolidation/elimination of SCO form SCO 8-02.1
Form SCO 8-02.1	Deleted form	Due to consolidation/elimination of SCO form SCO 8-02.1
Form SCO 8-02.3	Deleted form	Form not required (reoffer of Ch. 8 agreement tax sales is not applicable)
Form SCO 8-03	Revised form to reflect "actual and reasonable costs" for "Personal Contact" form column; deleted \$100	Stats. 2011, Ch. 208 (AB 902)
Form SCO 8-05.4	Revised form to reflect "actual and reasonable costs" for personal contact; deleted \$100	Stats. 2011, Ch. 208 (AB 902)
Figure 9.3a	Revised form (notice of properties in tax default status) to delete language regarding nuisance abatement liens	Nuisance abatement liens not applicable to this notice due to expiration of 3-year time period by the time of publication of this notice