

State of California County Tax Collectors' Reference Manual

Appendix



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California State Controller's Office

Appendix

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* All statutory references cited are from Revenue and Taxation Code, unless otherwise noted.

Sample Forms and Figures

Sample forms and figures are located on the State Controller's website at:
http://www.sco.ca.gov/ardtax_ctcrefman_formsigns_toc.html

California Federal Bankruptcy Courts: Contact Information

CENTRAL DISTRICT	COUNTIES OF JURISDICTION
http://www.cacb.uscourts.gov/	
Edward R. Roybal Federal Building and Courthouse 255 East Temple Street Los Angeles, CA 90012 (213) 894-3118	Los Angeles, Ventura
United States Bankruptcy Court Ronald Reagan Federal Building 411 West Fourth Street Santa Ana, CA 92701 (714) 836-2993	Orange
United States Bankruptcy Court 3420 Twelfth Street Riverside, CA 92501 (909) 774-1000	San Bernardino, Riverside
United States Bankruptcy Court 2104 Burbank Boulevard Woodland Hills, CA 91367 (818) 587-2900	Los Angeles
United States Bankruptcy Court 1415 State Street Santa Barbara, CA 93101-2511 (805) 884-4800	Santa Barbara, San Luis Obispo, Ventura

NORTHERN DISTRICT	COUNTIES OF JURISDICTION
http://www.canb.uscourts.gov/	
United States Bankruptcy Court 235 Pine Street, 19th Floor P.O. Box 7341 San Francisco, CA 94120-7341 (415) 268-2300	San Francisco, San Mateo
United States Bankruptcy Court 1300 Clay Street P.O. Box 2070 Oakland, CA 94604-2070 (510) 879-3600	Alameda, Contra Costa
United States Bankruptcy Court 99 South E Street Santa Rosa, CA 95404 (707) 547-5900	Del Norte, Humboldt, Lake, Marin, Mendocino, Napa, Sonoma
United States Bankruptcy Court 280 South First Street Room 3035 San Jose, CA 95113 (408) 278-7500	Monterey, San Benito, Santa Clara, Santa Cruz

EASTERN DISTRICT	COUNTIES OF JURISDICTION
http://www.caeb.uscourts.gov/	
United States Bankruptcy Court 1200 I Street, Suite 4 Modesto, CA 95354 (209) 521-5160	Calaveras, Stanislaus, Tuolumne and portions of San Joaquin
United States Bankruptcy Court	Alpine, Amador, Butte, Colusa, El Dorado, Glenn, Lassen, Modoc, Mono, Nevada, Shasta, Placer, Plumas, Sierra,

501 I Street, Suite 3-200 Sacramento CA 95814 (916) 950-4400	Sacramento, Siskiyou, Solano, Sutter, Tehama, Trinity, Yolo, Yuba and portions of San Joaquin
United States Bankruptcy Court Federal Building 2500 Tulare Street, Suite 2501 Fresno, CA 93721-220 (559) 499-5800	Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Tulare

SOUTHERN DISTRICT	COUNTIES OF JURISDICTION
http://www.casb.uscourts.gov/	
United States Bankruptcy Court Jacob Weinberger U.S. Courthouse 325 West F Street San Diego, CA 92101 (619) 557-5620	San Diego, Imperial

Department of Developmental Services: Contact Information

MAIN OFFICE

Department of Developmental Services
Client Financial Services
1600 Ninth Street, Suite 240
Sacramento, CA 95814
(916) 654-1897

REGIONAL BRANCHES	
Agnews Developmental Center 3500 Zanker Road San Jose, CA 95134 (408) 451-6000	Fairview Developmental Center 2501 Harbor Blvd. Costa Mesa, CA 92526 (714) 957-5000
Lanternman Developmental Center 3530 Pomona Blvd.	Porterville Developmental Center 26501 Avenue 140

Pomona, CA 91769 (909) 595-1221	Porterville, CA 93258 (559) 782-2222
Sonoma Developmental Center 15000 Arnold Drive. Eldridge, CA 95431 (707) 938-6000	Canyon Springs 69-696 Ramon Rd. Cathedral City, CA 92235 (760) 770-6200

MEDICAL FACILITY

California Medical Facility (Main)
1600 California Drive
Sacramento, CA 95696-2000
(707) 448-6841

Internal Revenue Service: Lien Section Contact Information

IRS ADVISORY GROUPS	COUNTIES OF JURISDICTION
Internal Revenue Service IRS Advisory Group 24000 Avila Road, M/S 5905 Laguna Niguel, CA 92677 (949) 389-4122	Imperial, Orange, Riverside, San Bernardino, San Diego
Internal Revenue Service IRS Advisory Group 300 N. Central Avenue, Stop 5021 Los Angeles, CA 90012 (213) 576-4450	Los Angeles, Santa Barbara, San Luis Obispo, Ventura
Internal Revenue Service IRS Advisory Group 1301 Clay Street, Ste. 1400S Oakland, CA 94612 (510) 637-4660	All California counties not listed above

Federal Aviation Administration: Contact Information

MAIN BRANCH

Department of Transportation
Federal Aviation Administration
Mike Moroney Aeronautical Center
Aircraft Registry - AFS 750
P.O. Box 25504

Oklahoma City, OK 73125
(405) 954-3116
<http://www.faa.gov/>

Tax Collector's List of Mandates

SECURED ROLL

The tax collector shall:

- 1) Collect all property taxes (Rev. & Tax. Code §2602).
- 2) Publish a notice, specifying the dates when taxes are due, the times when these taxes will be delinquent, the penalties and costs for delinquency, and the times and places where payment may be made (Rev. & Tax. Code §§2609 and 2610).
- 3) On or before November 1 of each year mail a tax bill for each property on the roll (Rev. & Tax. Code §2610.5).
- 4) Print a notice on the bill, specifying that, if taxes are unpaid, it will be necessary for the assessee to pay delinquent penalties, costs, redemption penalties and fees (Rev. & Tax. Code §2611).
- 5) Include certain information either on the tax bill or on a separate statement accompanying the bill (Rev. & Tax. Code §2611.6).
- 6) Show on the tax bill if prior-year taxes are in default (Rev. & Tax. Code §2612).
- 7) Issue separate tax bills for tax-defaulted property and property that is not tax delinquent (Rev. & Tax. Code §2612.5).
- 8) Mark the roll as to the fact and date of payment (Rev. & Tax. Code §§2614 and 2614.5).
- 9) Give a receipt to the person making the payment (Rev. & Tax. Code §2615).
- 10) Include in the tax bill a notice concerning property tax assistance and postponement for senior citizens (Rev. & Tax. Code §2615.6).
- 11) After the second installment of taxes is delinquent, collect \$10 for preparing the delinquent tax records (Rev. & Tax. Code §2621).
- 12) After the second installment of the taxes is delinquent, prepare a delinquent roll or abstract (Rev. & Tax. Code §2624).
- 13) On or before June 1 deliver the treasurer's receipt to the auditor (Rev. & Tax. Code §2626).
- 14) Annually, on or before August 10, make a collections report available to the auditor (Rev. & Tax. Code §2628).
- 15) Notify the taxpayer by letter of any overpayment of more than \$10 and of the refund due (Rev. & Tax. Code §2635).

UNSECURED ROLL

The tax collector shall:

- 1) Collect taxes on unsecured property (Rev. & Tax. Code §2903).
- 2) Give a receipt to the person making the payment (Rev. & Tax. Code §2910.5).

- 3) Mark the amount of the payment opposite the name of the assessee or by recording the fact and date of the payment on a machine prepared list or in the form of an electronic data processing record (Rev. & Tax. Code §2913).
- 4) Prepare a delinquent roll or abstract of unpaid items (Rev. & Tax. Code §2927).

MISCELLANEOUS

The tax collector shall:

- 1) Annually, on or before June 8, publish a notice of impending default for failure to pay taxes on real property (Rev. & Tax. Code §3351).
- 2) Annually, on or before June 8, publish a notice of power and intent to sell property that will be tax-defaulted for five years or more (Rev. & Tax. Code §3361).
- 3) File with the recorder a copy of the publication (Rev. & Tax. Code §3364).
- 4) After the first publication of the notice of impending default, send to the assessee a notice of default and of power to sell the tax-defaulted property (Rev. & Tax. Code §3365).
- 5) Annually, on or before September 8, publish an affidavit listing the properties in default. If the tax collector sends reminder notices before June 30 and annually sends a redemption notice for prior years taxes due, the tax collector may defer publication of those properties until they have been tax-delinquent for three years. (Rev. & Tax. Code §3371).
- 6) File with the recorder a copy of the publication and attached affidavit (Rev. & Tax. Code §3374).
- 7) Notify the State Controller of all property subject to a Notice of Lien for Postponed Property Taxes (Rev. & Tax. Code §3375).
- 8) On or before June 8, publish a notice of impending default (Rev. & Tax. Code §3351).
- 9) On the roll, mark the property as being "tax-defaulted," the date of declaration, and the total amount declared to be in default (Rev. & Tax. Code §3439).
- 10) Thirty days after declaration of default, furnish the auditor with a list of all tax-defaulted property (Rev. & Tax. Code §3442).
- 11) Transmit the list of tax-defaulted property to the assessor (Rev. & Tax. Code §3443).
- 12) Execute a notice whenever a parcel become subject to the power of sale (Rev. & Tax. Code §3691.1) and file the notice in his or her office and keep a record of its subsequent disposition (Rev. & Tax. Code §3691.5).
- 13) Transmit a notice to the board of supervisors containing a list of properties that are tax-defaulted and subject to the power of sale (Rev. & Tax. Code §3698).
- 14) Attempt to sell those tax-defaulted properties subject to sale (Rev. & Tax. Code §3692).
- 15) Transmit a notice of the proposed sale to the Controller 45 to 120 days prior to the sale date (Rev. & Tax. Code §3700.5).
- 16) Mail notices of the proposed sale to parties of interest 45 to 120 days prior to the date of the sale (Rev. & Tax. Code §3701).
- 17) Publish a notice of intended sale of the tax-defaulted properties, once a week for three successive weeks (Rev. & Tax. Code §3702).

- 18) Execute a deed to the purchaser upon completion of the sale (Rev. & Tax. Code §3708).
- 19) Upon execution of the tax deed to the purchaser, record the deed and pay the recording fees (Rev. & Tax. Code §3708).
- 20) Upon completion of the sale of tax-defaulted property, report to the assessor the disposition of all parcels that were not sold at the sale (Rev. & Tax. Code §3716).
- 21) Note the fact and date of the sale on the roll (Rev. & Tax. Code §3717.5).
- 22) Deposit proceeds received from the sale and transmit a report of the sale to the treasurer and the auditor (Rev. & Tax. Code §3718).
- 23) The tax collector shall be the redemption officer (Rev. & Tax. Code §4105).
- 24) The tax collector shall prepare an estimate of the amount necessary to redeem (Rev. & Tax. Code §4105.1).
- 25) Upon request of the redemptioner, issue a certificate of redemption (Rev. & Tax. Code §4105.2).
- 26) Not less than once every 12 months, account to the auditor for all moneys collected during the preceding month and file a statement under oath showing that all money collected has been paid as required by law (Rev. & Tax. Code §4108).
- 27) Prepare convenient and appropriate records of tax-defaulted property (Rev. & Tax. Code §4110).
- 28) Upon redemption, the tax collector shall collect, in addition to the amount necessary to redeem, the cost to obtain the names and addresses of the last know assessee and parties of interest, the fee to record the rescission of the notice, \$150 if redemption is within 90 days of a scheduled sale, and the amount reasonably necessary to reimburse the county to publish the notice of sale (Rev. & Tax. Code §4112).
- 29) Mail a supplemental bill to the assessee (Rev. & Tax. Code §75.51).

GUIDELINES FOR ASSUMING OFFICE

The following is intended as a guide to some of the activities that must be completed, or should be considered, when assuming the office of treasurer-tax collector.

- 1) **OATH OF OFFICE**
The oath of office is usually administered by a superior court judge or the county clerk.
- 2) **STATEMENT OF ECONOMIC INTERESTS**
 - 1) Fair Political Practices Commission form 721 is required to be filed with the county clerk within 30 days after assuming office, if elected. If appointed, it must be filed no later than 10 days after assuming office. File annually thereafter, no later than April 1. The county clerk distributes these forms.
 - 2) **AUDIT**
Request an audit of the treasury balance, including confirmations of all investments, petty cash, and suspense or trust accounts that are the responsibility of the treasurer-tax collector.
 - 3) Request an audit of the tax charge for each of the current tax rolls and abstracts.
 - 4) **INVENTORY OF ASSETS**
An inventory of assets should be conducted (Gov. Code §24051).

- 5) **BONDING**
Determine the bonding requirements of the county and be sure that the bonds are in place (Gov. Code §§ 24150, 24152, 24154, 24156).
- 6) **DEPUTIZING STAFF**
Deputize appropriate staff members. Obtain forms from the county clerk and, after deputization, send completed forms to the county clerk and the auditor (Gov. Code §§24100, 24101, 24102).
- 7) **CONFLICT OF INTEREST CODE**
Review the county's conflict of interest code to determine which staff members are required to file with the Fair Political Practices Commission. Form 730, Statement of Economic Interests for Designated Employees, must be filed annually. The county clerk distributes these forms and can provide a copy of the code for review.
- 8) **AUTHORIZED SIGNATURES FOR BANK AND SECURITIES ACCOUNTS**
Review access to bank and securities accounts and complete new authorizations for the accounts.
- 9) **LAW ENFORCEMENT NOTIFICATION**
Notify local law enforcement authorities of the staff member(s) to contact in an emergency.
- 10) **ALARM COMPANY NOTIFICATION**
Notify the alarm company of the staff member(s) to contact in an emergency.
- 11) **CHANGE VAULT COMBINATION**
Contact the locksmith to change the vault combination.
- 12) **CHANGE COMPUTER PASSWORDS**
Contact the data processing department to change the passwords for all computer files. This should be done periodically and when an employee leaves.
- 13) **AUTHORIZATION TO AUDITOR**
Complete authorization to the auditor for certain staff members to sign for payroll, claims, purchase orders, and/or transfer of funds.
- 14) **AUTHORIZATION TO PERSONNEL**
Complete authorization to the personnel department to sign personnel or salary action forms.
- 15) **INVESTMENT POLICY**
Review the previous investment policy and current investments. Although it is no longer necessary to submit an investment policy to the board of supervisors, development of a written policy is prudent. Review the government codes for permitted investments (Gov. Code §53648).
- 16) **REVIEW BANKING SERVICES, SAFEKEEPING, CUSTODY AND INVESTMENT SERVICES CONTRACTS**
Review all financial services contracts and consider requesting bids from financial institutions.
- 17) **PERSONALIZED OFFICE SUPPLIES**
Order new letterhead, rubber stamps, office forms and envelopes.
- 18) **REVIEW THE COUNTY CODE**
The county code contains ordinances adopted by the county, including codes concerning personnel, transient occupancy tax, business licenses and county fees.
- 19) **File with the Secretary of State for a facsimile signature (see form SCO 1-07). A facsimile signature has the same legal effect as a personal signature when executed in conformity with Revenue and Taxation Code section 168 (also see [M-1061](#) and [M-8329](#)).**

GUIDELINES FOR LEAVING OFFICE

The following is intended as a guide to some of the activities that must be completed, or should be considered, when leaving the office of treasurer-tax collector.

- 1) **COMPLETE ALL BUSINESS BEFORE THE END OF THE TERM**
The treasurer-tax collector is liable if all business is not completed before expiration of the term (Gov. Code §24050).
- 2) **AUDIT**
Request the county auditor to audit the last day of business.
- 3) **INVENTORY OF ASSETS**
Complete an inventory of assets, to be turned over to the new treasurer-tax collector (Gov. Code §24051).
- 4) **STATEMENT OF ECONOMIC INTEREST**
File Fair Political Practices Commission form 721 with the county clerk no later than 30 days after leaving office.

Continuing Education

ELECTED TREASURER/TAX COLLECTOR

After the election of a county treasurer, tax collector, or treasurer/tax collector, that person must complete a valid continuing course of study before June 30 of the fourth year of a four-year term in office (Gov. Code §27000.8).

On or before June 30 of the fourth year, the elected official must transmit a certification to the Controller indicating that he/she has successfully completed the continuing education requirements.

Those requirements shall consist of a minimum of 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university or the California Debt and Investment Advisory Commission.

APPOINTED TREASURER/TAX COLLECTOR

Any duly appointed county officer serving as treasurer, tax collector, or treasurer/tax collector shall complete a valid continuing course of study on or before June 30 of each two-year period (Gov. Code §27000.9).

On or before June 30 of each two-year period, the appointed official must transmit a certification to the Controller indicating that he/she has successfully completed the continuing education requirements.

Those requirements shall consist of a minimum of 24 hours, or an equivalent amount of continuing education units within the discipline of treasury management, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university or the California Debt and Investment Advisory Commission.

Miscellaneous Information

PROHIBITION OF DEPOSITS OF PRIVATE MONIES

Any county officer who knowingly accepts or allows any deposit in the county treasury of money from any private and unofficial source is guilty of a misdemeanor. The misdemeanor is punishable by imprisonment in the county jail for not less than six months nor more than one year, a fine of not less than five hundred dollars

(\$500) nor more than five thousand dollars (\$5,000), or both fine and imprisonment; and the officer shall forfeit his or her office (Gov. Code §27011).

CONTROLLER MAY SUMMON COUNTY TREASURERS

The Controller may summon county treasurers or the authorized representative of any county treasurer to meet with the Controller or his or her duly authorized representatives, in those groups and at that place or those places within the state as may be designated by the Controller for the purpose of discussing the interpretation, procedures, uniformity of operation, and efficient administration of the Revenue and Taxation Code and the Government Code. The actual and necessary expenses of any county officer or his or her authorized representative that are incurred while traveling to and from or attending any meeting called pursuant to this section by the Controller shall be a charge against the county, to be paid in the same manner as other county charges are paid, provided prior approval of the board of supervisors has been obtained (Gov. Code §27012).

TREASURER'S AUTHORIZATION TO MAKE DEPOSITS

All deposits made under authority granted by the treasurer shall be made in the form as required by the treasurer, and receipts for those deposits shall be given in accordance with Government Code section 27009 (Gov. Code §27080.1).