

State of California

County Tax Collectors' Reference Manual 2016

Chapter 9000: Mandatory Publications

Updated 08/2019



California State Controller's Office

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Introduction

The County Tax Collectors' Reference Manual, is produced by the State Controller's Office, Local Government Programs and Services Division, Property Tax Standards Unit. This manual is designed to provide comprehensive reference material to assist county tax collectors in performing their duties in compliance with statutory requirements and promote uniformity throughout the state.

All statutory references cited are from the Revenue and Taxation Code, unless otherwise noted. Citations and references in this manual are current as of its publication date however, care must be taken to ensure that none have been superseded by subsequent legislative action or court decisions.

The State Controller's Office forms referred to within this manual are samples that contain all of the required information pursuant to statute. The county tax collector's office may use the sample forms or they may create their own forms. Forms used should contain all information required by statute.

NOTICE: This publication is provided by the State Controller's Office, Property Tax Standards Unit, as a general resource for California's county tax collectors. This publication is written primarily for use by county tax collectors and does not constitute legal advice. This publication has been reviewed by The Committee on County Tax Collecting Procedures and members of the California Association of County Treasurers Tax Collectors.

9000-9008 General Overview: Notification Requirements

9000. BACKGROUND INFORMATION

There are several notices that the tax collector may be required to publish throughout the year. The *Notice of Current Property Taxes Due* is the initial notice that notifies the assessee that the property taxes are due. This notice is published on or before November 1 of a given tax year. If the taxpayer fails to pay, the tax collector initiates the next publication, the *Notice of Property Tax Delinquency and Impending Default*.

The *Notice of Property Tax Delinquency and Impending Default* is published on or before June 8 of the first year of delinquency. It specifies the date and time on which the property will be declared to be tax-defaulted if taxes have not been fully paid by the close of business on June 30, or the next business day if June 30 falls on a Saturday, Sunday, or a legal holiday ([§3351](#)). If the assessee fails to pay the taxes by the payment deadline, the tax collector includes the property in the published delinquent list, published on or before September 8 following the default, which gives public notice that the property is tax-defaulted.

After a period of five years, or three years if a nuisance abatement lien is on the property, the tax collector must publish a *Notice of Impending Power to Sell Tax-Defaulted Property*. This notice is published on or before June 8 of the fifth year after the initial default. The notice specifies the actual date on which the tax-defaulted property is subject to the tax collectors' power to sell (the first business day after the close of business on June 30, or the next business day if June 30 falls on a Saturday, Sunday, or a legal holiday, of the fifth year).

Within four years after the power to sell has arisen, the tax collector must offer the property for sale at a public auction or a sealed bid sale. Either a public entity (e.g., a taxing agency, a revenue district) or a nonprofit organization may make an agreement with the board of supervisors to purchase property that is subject to the tax collector's power to sell. Prior to the sale, the tax collector must publish a notice specifying the type of sale: *Notice of Public Auction of Tax-Defaulted Property for Delinquent Taxes*, *Notice of Sealed Bid Sale of Tax-Defaulted Property for Delinquent Taxes*, or *Notice of Agreement to Purchase Tax-Defaulted Property*.

It is imperative that publications relating to delinquent taxes, as well as other required publications, are executed according to law. Errors in publication can render the tax sale invalid

9001. PUBLICATION

Unless noted otherwise, the publications must be in accordance with [Government Code section 6063](#) ([§3702](#), [§3353](#), [§3373](#), [§3798](#), [§2610](#)), which requires that publication be made once a week for three successive weeks. The three publications must be made in a newspaper regularly published once a week or oftener, with at least five days intervening between the respective publication dates not counting the publication dates themselves. The period of notice commences upon the first day of publication and terminates at the end of the twenty-first day (including the first day).

Publication must be in a newspaper of general circulation as defined in [Government Code section 6000](#) that is regularly published within the county. It is suggested that the notice appear in a newspaper that would most adequately notify the property owners. If more than one edition is printed on the days of publication, the notice must appear in each edition ([Attorney General Opinion 1-12-55](#)).

9002. ALTERNATIVE METHODS OF PUBLICATION

Certain notices may be published using methods alternative to those outlined in the previous section ([§3702](#), [§3373](#), [§3363](#)).

Notices that are subject to alternative methods of publication may be divided and published in newspapers situated within any of the geographical districts or areas that would most adequately notify property owners. In a general law county, the determination to divide the publication is made by the tax collector. In a charter county, this determination is made by the board of supervisors ([§3381](#)).

Divided publications must be made once a week for two successive weeks in newspapers that are published not less frequently than once a week ([§3381](#)) and are of general circulation as defined in [Government Code section 6000](#).

The notice must appear in each edition if more than one edition is printed on the days of publication ([Attorney General Opinion 1-12-55](#)). When publishing a notice in more than one newspaper, it is advised that the tax collector include a notice of divided publication in each publication.

9003. ERRORS IN PUBLICATION

An error may be corrected if time permits republication of the notice within statutory deadlines. If there is an error in the first publication, a correction in only the remaining publications will not validate the notice, because the law requires either two correct publications made once per week for two successive weeks ([§3381](#)) or three correct publications made once per week for three successive weeks ([§3363](#); [Government Code §6063](#)) (manual section [7314](#)).

Proof sheets from newspapers should be obtained and proofread prior to publication.

9004. POSTING OF NOTICES WITHOUT PUBLICATION

If the county does not have a newspaper of general circulation as defined in [Government Code section 6000](#), the notification process is accomplished by posting the notice in three public places within the county seat or in the judicial district in which the property is located ([§3702](#), [§3353](#), [§3373](#), [§3798](#), [§2610](#)). "Public place" means a location where the notice is accessible and may reasonably be expected to be seen by the average citizen. An example of a public place is a bulletin board in lobby of a public building. The location of the notice should be such that an average person would notice it without having to move other documents aside.

9005. PROPERTY DESCRIPTIONS IN PUBLICATIONS

The published description for each property must be the same as the description used when the property became tax-defaulted. An exception occurs when a partial redemption or a cancellation has been made, in which case the remaining property must be described.

9006. METES AND BOUNDS DESCRIPTION

If the property is described by a metes and bounds description and lies within a city, the name of the city must be included for proper identification of the property ([manual section 7113](#)). The city name may be shown as a part of each description or as a group heading.

9007. PARCEL NUMBER AS A DESCRIPTION

Unless noted otherwise, if a property was described by the assessor's parcel number in the published delinquent list, the parcel number is all that is necessary as a description in a notice.

If the parcel number has been changed since the property became tax-defaulted, due to segregation, renumbering, or a combination, both the new and the old parcel number(s) should be shown, as follows ([§158](#); [Attorney General Letter 1-18-74](#)).

If segregated: Parcel _____ (new), portion of _____ (old)

If renumbered: Parcel _____ (new), formerly _____ (old)

If combined and former parcels are delinquent: Parcel _____ (new), formerly _____ (old) and _____ (old)

9008. EXPLANATION OF PARCEL NUMBERING SYSTEM

If the assessor's parcel number is used to describe the property in the publication, an explanation similar to the following should be included beneath the heading or preamble.

PARCEL NUMBERING SYSTEM EXPLANATION

The assessor's parcel number, when used to describe property in this list, may contain references to the assessor's map book, the map page, the block on the map, the individual parcel number on the map page or in the block, and if applicable sub-interests like water, mineral, grazing, and timeshares. The numbering systems used will vary by county and a detailed explanation may be obtained from the county assessor's office.

9100-9102 Notice of Current Property Taxes Due: Publishing Requirements

9100. GENERAL APPLICATION

The tax collector is required to publish a notice on or before the day when taxes are payable (November 1), informing the general public that the current secured property taxes are due ([§2609](#)). The tax collector must publish notice, once per week for two weeks in a newspaper, if there is one published in the county, or, if none, by posting it in three public places in each township. ([§2610](#)).

9101. PUBLICATION OF NOTICE

The published or posted notice of current taxes due must contain the following information, as required by [§2609](#):

- The dates taxes on the secured roll are due;
- The times these taxes will be delinquent;
- The penalties and costs for delinquency;
- A statement that all taxes may be paid when the first installment is due; and
- The times and places tax payments may be made.

The notice must be published in a newspaper of general circulation once per week for two weeks, if there is one published in the county, or, if none, by posting it in three public places in each township. ([§2610](#)).

9102. EXAMPLE OF PUBLICATION

State Controller's Office sample figure ([Figure 9.1](#)) is an example of the published *Notice of Current Property Taxes Due*. Prior to publication, a proof copy provided by the newspaper should be examined for correctness and completeness of the information required by [§2609](#).

9200-9207 Notice of Property Tax Delinquency Impending Default: Publishing Requirements

9200. GENERAL APPLICATION

Real property for which the taxes, assessments, penalties and costs remain unpaid for the current tax year become tax-defaulted at the close of business on June 30 (manual section [9202](#)). Publication of the *Notice of Property Tax Delinquency and Impending Default* gives the property owner notice that the property will be tax-defaulted on the date specified in the notice.

The tax-defaulting process is an important component of the overall enforcement process; therefore, accuracy in publishing the notice is imperative. Most errors occur in the first publication, so sufficient time should be allowed for a subsequent publication in order to make corrections and meet publishing timeframes.

9201. DATE OF FIRST PUBLICATION

The tax collector must publish on or before Jun 8 of each year a notice of property tax delinquency and impending default ([§3351](#)).

9202. DATE AND TIME OF THE DEFAULT

The taxes, assessments, penalties, and costs on real property except tax-defaulted property and possessory interests, which have not been paid are declared in default by operation of law at 12:01 a.m. on July 1 ([§3436](#)).

9203. PAYMENT PRIOR TO DECLARATION OF DEFAULT

The amount due on any property may be paid until the close of business on June 30, if the property was separately valued on the secured roll. If June 30 falls on a Saturday, Sunday, or legal holiday, and payment is received by the close of business on the next business day, redemption penalties shall not attach. If the board of supervisors, by adoption of an ordinance or resolution, closes the county's offices for business prior to the time of delinquency on the next business day or for that whole day, that day shall be considered a legal holiday ([§3437](#)).

If payment is sent by United States mail, or by a delivery service approved by the Internal Revenue Service or the tax collector, in a sealed and properly addressed envelope with the required postage prepaid, delivery of which shall not be later than 5:00 p.m. on the next business day after the effective delinquent date, the payment shall be deemed received on the date shown by the post office cancellation mark stamp or independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope ([§3437](#), [§2512](#)).

9204. COST OF PUBLICATION

Publication costs shall not exceed the rate fixed by the board of supervisors for other county advertising ([§3363](#)).

9205. FORMAT OF NOTICE

In lieu of the requirements of [§3352](#) that the notice be in the form of an affidavit, the notice should contain a certification or declaration under penalty of perjury pursuant to [Code of Civil Procedure section 2015.5](#).

9206. CONTENT OF THE NOTICE

The notice must contain all elements outlined in [§3352](#) and shall indicate:

- That, unless paid, the amount due shall be in default;
- The time at which the default will occur;
- That, if tax-defaulted, the real property may be redeemed by the payment of the amount of defaulted taxes, together with such additional penalties and fees as prescribed by law, or that the real property may be redeemed under an installment plan of redemption;
- That the tax-defaulted real property will be subsequently sold in satisfaction of the tax lien unless it is redeemed or an installment plan of redemption is initiated and maintained; and
- That a publication of a detailed listing of all real property that is tax-defaulted will be initiated on or before September 8, unless the property is redeemed before then.

9207. YEAR AND FISCAL YEAR OF LEVY

The correct year of levy (e.g., 2015) and the fiscal year for which the taxes were levied (e.g., 2015-16) must appear in the notice.

9300-9304 Delinquent List: Publishing Requirements

9300. GENERAL APPLICATION

A list of all real property that has become tax-defaulted in the particular year must be published, except for the properties that have been redeemed or canceled after the default and prior to the publication (manual section [9331](#)). State Controller's Office sample figure ([Figure 9.3](#)) is an example of the *Property Tax Default (Delinquent) List*.

9301. DATE OF PUBLICATION

The delinquent list must be published annually on or before September 8 ([§3371](#)). Tax collectors who mail notices to assesses of record before June 30 must publish the affidavit and list of delinquent real property on or before September 8 in the year following the date of default. County tax collectors who do not mail notices of delinquency must publish the delinquent list on or before September 8 in the year of default.

If delinquent notices are mailed before June 30 and a redemption notice of prior-year taxes due is sent annually, delinquent notices may be published only for those properties that have been tax delinquent for three years or more and for which the latest reminder or redemption notice was returned as undeliverable.

9302. ALTERNATIVE METHOD OF PUBLICATION

The delinquent list may be published according to the alternative methods outlined in manual section [9002 \(§3373\)](#).

When publishing the delinquent list in more than one newspaper, it is advised that the tax collector add a notice of divided publication in each publication. This will ensure that the readers of a newspaper in which the publication appears will understand that it is not the complete delinquent list and that they may need to view other newspapers to obtain the complete information regarding properties that have become tax-defaulted (see the State Controller's Office sample figure, *Property Tax Default (Delinquent) List* ([Figure 9.3](#)), and the State Controller's Office sample figure, *Notice of Divided Publication of the Property Tax Default (Delinquent) List* ([Figure 9.3a](#))).

9303. COST OF PUBLICATION

Each year the board of supervisors shall award the contracts for publication of the delinquent list and shall determine the rate to be paid for those publications or any portions thereof. The publication rate shall be based on a common denominator of measurement for all newspapers and may be graduated according to circulation ([§3382](#)).

The cost for publication in a single newspaper shall not exceed the rate fixed by the board of supervisors for other county advertising ([§3373](#)).

9304. COST OF PREPARING THE DELINQUENT LIST

Amounts collected as the cost for preparing the delinquent list shall be distributed to the county general fund. When authorized by the board of supervisors, these amounts shall be distributed to a restricted county fund, to be allocated for the following purposes only ([§4656.4](#)):

- Updating and improving information with respect to delinquent taxes;
- Redemption systems;
- Monthly settlements with the auditor, pursuant to [§4108](#); and
- Collection of taxes by the tax collector.

9310 Delinquent List: Administrative Requirements

9310. FILING WITH RECORDER

After the publication process is complete, the tax collector must file a copy of the publication and an affidavit with the county recorder ([§3374](#)). If the notice is published, pursuant to the Code of Civil Procedures section 2010, evidence of publication may be given by the affidavit of the printer of the newspaper. If the notice is not published in a newspaper, the tax collector's affidavit must include the places or locations of posting ([§3374\(d\)](#)).

NOTE: Publication means those pages of the newspaper containing the published notice and list of properties that were declared to be tax-defaulted. It is not necessary to file a copy of the entire newspaper with the county recorder; however, each page or section of the newspaper filed with the county recorder must contain the "nameplate," or "flag," of the newspaper and the date it was printed.

If the two (or three) weekly publications are identical, the filing of any one of the publications will suffice. If the second or third publication differs from the first in content, a complete set should be filed with the recorder in order to fully satisfy the requirements of [§3374](#) ([Attorney General Letter 1-6-69](#)).

The county recorder may destroy publications and affidavits that have been on file in the recorder's office for more than seven years ([§3374](#)).

9320-9326 Delinquent List: Publication Format and Contents

9320. CONTENTS OF THE NOTICE

The delinquent list, published in the form of a notice as required by [§3372](#), must include:

- The affidavit of tax default;
- A statement that the real property may be redeemed by payment of the amount of defaulted taxes, together with additional penalties and fees prescribed by law, or that the real property may be redeemed under an installment plan of redemption;
- A statement that the tax collector will furnish all information concerning redemption; and
- The following information relating to each assessment of tax-defaulted property:
 - The name of the assessee. Where there is more than one valuation, the name of the assessee need be listed only once. For the purposes of this section, the name of the assessee may be that shown on the most current roll (manual section [9324](#));
 - The description of the property;
 - The total amount to redeem the property as of the date specified in the publication.

If any property on the list is redeemed, the information relating to the property may be omitted from any subsequent publications.

State Controller's Office sample figure, *Property Tax Default (Delinquent) List* ([Figure 9.3](#)) contains the information required by [§3372](#). It may be used by the tax collector as an example of the format for the published delinquent list.

NOTE: If an addendum to the notice is required or a divided publication format is used, refer to manual section [9321](#).

9321. ADDENDUM TO THE PUBLISHED PROPERTY TAX DEFAULT (DELINQUENT) LIST

In addition to the regular published delinquent list, it may be necessary to publish an addendum to comply with the notice provision of [§3371](#) and [§3372](#) with respect to properties that were tax-defaulted in previous years but inadvertently omitted or withdrawn from or ineffectually shown due to publication errors in previous published delinquent lists. The validity of a subsequent tax sale may be challenged if property is not published or published incorrectly.

NOTE: If the use of an addendum is required in any year, it would immediately follow at the end of the regular published delinquent list.

9322. ADDENDUM DEFAULTS

Tax-defaulted properties that are inadvertently omitted from, or incorrectly described in, the published delinquent list must be republished. Such items may be entered as an addendum to a delinquent list publication in subsequent years ([§4841](#)).

9323. DEFAULT NUMBER

While it is not legally required, the tax collector may assign a default number to a property when the property is declared to be tax-defaulted. This number may be included in the publication.

9324. ASSESSEE'S NAME

When preparing the published delinquent list, the tax collector must list the name of the assessee ([§3372\(d\)\(1\)](#)). If there has been a change in ownership, the assessee's name as shown on the current roll may be used. "Current roll" means the roll containing the property on which current taxes are a lien ([§125](#)). For example, if the delinquent list is published in September 2015, the name of the assessee as shown on the 2015-16 roll may be used.

9325. DESCRIPTION

The description of the property must be the same as the description used when the property became tax-defaulted and was transferred to the abstract. If a portion of the tax-defaulted property is redeemed prior to the publication, the tax collector should publish the remaining delinquent portion under the new description or parcel number.

If property is described by parcel number only, the parcel number must be published. If a parcel number is followed by a full legal description, both must be published. However, if a parcel number is followed by a "lead line" (an abbreviated narrative description that has no meaning in itself), the lead line may be dropped.

The name of the city, tract, or subdivision need not be repeated but may appear as a group heading.

9326. AMOUNT TO REDEEM

All unpaid taxes, assessments, charges, delinquent penalties, and costs that are a lien on the property, including any cross-referenced items as shown on the delinquent abstract, constitute the total amount to redeem ([§3372\(d\)\(3\)](#)).

9331-9332 Delinquent List: Special Circumstances

9331. REDEMPTION PRIOR TO PUBLICATION

If a property is redeemed after it became tax-defaulted at 12:01 A.M. on the first business day of July and prior to the publication of the Delinquent List, it may be omitted from the publication.

The tax collector should exercise caution in withdrawing property from publication when the amount required to redeem has been paid by negotiable paper. If the paper is dishonored and the property has not been

advertised, the property must be advertised in the addendum to the following year's published delinquent list, unless it is redeemed prior to that publication.

A property on which an installment plan of redemption has been initiated should not be withdrawn from the published Delinquent List before full payment is received.

9332. REDEMPTION AFTER FIRST PUBLICATION

If any property on the published delinquent list is redeemed, the property may be withdrawn from the remaining publications ([§3372](#)). This is not required, but it may be done if convenient.

9400-9403 Notice of Impending Power to Sell: Publishing Requirements

9400. GENERAL APPLICATION

The tax collector must publish a *Notice of Impending Power to Sell Tax-Defaulted* property ([§3361](#)). All properties that became tax-defaulted at least five years previously will become subject to the tax collector's power to sell. State Controller's Office sample figure ([Figure 9.4](#)) is an example of the *Notice of Impending Power to Sell Tax-Defaulted Property*.

The tax collector must also inform individual assessees by registered or certified mail that the property taxes are delinquent and that the property will become subject to the power to sell ([§3365](#)). Manual section [7145](#) outlines the requirements for mailing the notice to the last assessee.

9401. DATE OF PUBLICATION

Each year, the first publication of the *Notice of Impending Power to Sell Tax-Defaulted Property* must appear on or before June 8 ([§3361](#)).

9402. COST OF PUBLICATION

Each year, the board of supervisors shall award the contracts for publication of the *Notice of Impending Power to Sell Tax-Defaulted Property* and shall determine the rate to be paid for those publications or any portions thereof. The publication rate shall be based on a common denominator of measurement for all newspapers and may be graduated according to circulation ([§3382](#)).

Publication costs in a single newspaper shall not exceed the rate fixed by the board of supervisors for other county advertising ([§3363](#)).

9403. ALTERNATIVE METHOD OF PUBLICATION

The *Notice of Impending Power to Sell Tax-Defaulted Property* may be published according to the alternative methods outlined in manual section [9002](#) ([§3363](#)).

When publishing the *Notice of Impending Power to Sell Tax-Defaulted Property* in more than one newspaper, the tax collector shall add a notice of divided publication in each publication (see the *Notice of Divided Publication*, State Controller's Office sample figure ([Figure 9.4a](#))).

9410 Notice of Impending Power to Sell: Administrative Requirements

9410. FILING WITH RECORDER

After the publication process is completed, the tax collector shall file a copy of the publication and an affidavit with the county recorder ([§3364](#)). If the notice is published, pursuant to the Code of Civil Procedures section 2010, evidence of publication may be given by the affidavit of the printer of the newspaper. If the notice is not published in a newspaper, the tax collector's affidavit must include the places of posting ([§3364\(d\)](#)). Refer to the State Controller's Office sample form, *Affidavit of Posting of Notice* ([SCO 9-01](#)).

NOTE: "Publication" means those pages of the newspaper containing the published notice and list of properties that will become subject to the tax collector's power to sell. It is not necessary to file a copy of the entire newspaper with the county recorder; however, each page or section of the newspaper filed with the county recorder must contain the "nameplate," or "flag," of the newspaper and the date on which it was printed.

If the two (or three) weekly publications are identical, the filing of any one of the publications will suffice. If, however, the second or third publication differs from the first in content, a complete set should be filed with the recorder in order to fully satisfy the requirements of [§3364](#) ([Attorney General Letter 1-6-69](#)).

The county recorder may destroy such publications and affidavits that have been on file in the recorder's office for more than seven years ([§3364](#)).

9420-9427 Notice of Impending Power to Sell: Publication Format and Contents

9420. PUBLICATION REQUIREMENTS

The *Notice of Impending Power to Sell Tax-Defaulted Property* shall be published in the form of a notice, as illustrated in State Controller's Office sample figure ([Figure 9.4](#)).

As required by [§3362](#), the published notice must contain:

- The date of the notice;
- A statement that:
 - on July 1, five years or more will have elapsed since the property became tax-defaulted; or,
 - on July 1, three years or more will have elapsed since nonresidential commercial property became tax-defaulted, and the county has not passed a resolution to opt out of the three year power to sell provisions; or,
 - on July 1, three years or more have elapsed since the property became tax-defaulted and a qualified request has been made to purchase the property to provide housing or services directly related to low income persons;
- A statement that, unless the property is redeemed or an installment plan of redemption is initiated before July 1, the property will become subject to the Tax Collector's power to sell and may sold;
- A statement that the power to sell for nonpayment of taxes arises if the property remains tax-defaulted at 12:01 A.M. on July 1;
- A statement that, if the property is sold for nonpayment of taxes, the right of redemption will terminate;
- A statement that the tax collector will furnish all information concerning redemption;
- The fiscal year for which the defaulted taxes were levied;
- The assessor's parcel number, with the assessments numbered in ascending numerical order;

- The amount of taxes necessary to redeem the property as of the date specified in the publication opposite the description of the property;
- The name of the assessee on the current roll; and
- The street address of the property, if any, shown on the county assessment records.

9421. PUBLICATION FORMAT

The sequence of the publication format is as follows:

- The notice or preamble (manual section [9420](#));
- If the properties listed in the *Notice of Impending Power to Sell Tax-Defaulted Property* are described by assessor's parcel numbers, an explanation of the numbering system, similar to the one contained in manual section [9008](#), immediately following the preamble; and
- The detailed listing of the properties that will become subject to the tax collector's power to sell (manual section [9424](#)).

9422. PROPERTIES INCLUDED IN THE NOTICE

The following properties that may become subject to the tax collector's power to sell and that must be included in the published *Notice of Impending Power to Sell Tax-Defaulted Property* are as follows:

- Unpaid, or "open" assessments appearing in the delinquent roll or abstract that were tax-defaulted for five or more years ([§3361](#)), except any on which an installment plan of redemption is in effect ([§4218](#));
- Properties that were tax-defaulted in the fifth, or earlier, preceding calendar year and on which an installment plan of redemption has now defaulted ([§4222](#));
- Nonresidential commercial properties that were tax-defaulted for three or more years and the county has not passed a resolution opting out of the three year power to sell provisions;
- Properties that are tax-defaulted for three or more years and a qualified request has been made by a city, county, city and county, or nonprofit organization to offer that property at the next scheduled public auction and that the property will provide housing or services directly related to low-income persons;
- Properties previously eligible but inadvertently omitted from previous notices of properties subject to the tax collector's power to sell; this includes properties discovered during the preparation of an abstract that have not previously become subject to the tax collector's power to sell and are not in the "conclusively presumed paid" category under [§2195](#) (the "30 year law") (manual sections [1040-1042](#));
- Properties that require re-advertising due to an error in a prior published *Notice of Impending Power to Sell Tax-Defaulted Property*; and
- Properties that were on an installment plan of redemption and defaulted, if the assessee, will not reinstate the plan.

9423. THE DATE THE PROPERTY BECOMES SUBJECT TO POWER TO SELL

The published *Notice of Impending Power to Sell Tax-Defaulted Property* must show that, if the property remains tax-defaulted at 12:01 a.m. on July 1, it will become subject to sale. The date and time must not be less than 21 days after publication of the notice ([§3362\(b\)\(d\)](#)).

9424. ITEM AND DEFAULT NUMBERS

Properties listed in the notice should be numbered in ascending order within each year ([§3362\(g,h\)](#)), as shown in EXAMPLE 1. If the default number (assessment number or parcel number) is not in ascending order, each

item in the notice must be numbered, starting with "1" and continuing consecutively to the end of the list. The default number should be used along with the ascending number.

EXAMPLE 1:

PROPERTY TAX-DEFAULTED IN THE YEAR 2016 FOR THE TAXES, ASSESSMENTS, AND OTHER CHARGES OF THE FISCAL YEAR 2015-16

(1) Default No. 123, The North 18' of Lot 35 Tr. 98745, \$106.38, Mary Green and Larry Green, 241 S. Spring St., Los Angeles

(2) Default No. 134, The South 28' of Lot 42 Tr. 10345, \$72.31, John Day and Joyce Day, 47865 W. Palm Way, Long Beach

PROPERTY TAX-DEFAULTED IN THE YEAR 2015 FOR THE TAXES, ASSESSMENTS, AND OTHER CHARGES OF THE FISCAL YEAR 2014-15

(3) Default No. 14, Lot 75 of Tr. 14251, \$435.93, Joe Longhorn, 375 Main St., Northgate

(4) Default No. 39, South 1/2 of the West 1/2 of Section 48 of Rancho Domingo, \$4,745.28, Pacific Land Co., 10787 Pacific Coast Hwy., Santa Monica

PROPERTY TAX-DEFAULTED IN THE YEAR 2014 FOR THE TAXES, ASSESSMENTS, AND OTHER CHARGES OF THE FISCAL YEAR 2013-14

(5) Default No. 28, Lot 421 of Tr. 948 EX Wly 35', \$732.48, Mary Knight, 527 Landlock Dr., Pasadena

If parcel numbers are used as the default numbers but the parcel numbers are not in ascending numerical order on the assessment roll, the item number must be used as illustrated in EXAMPLE 2.

EXAMPLE 2:

PROPERTY TAX-DEFAULTED IN THE YEAR 2016 FOR THE TAXES, ASSESSMENTS, AND OTHER CHARGES OF THE FISCAL YEAR 2015-16

(1) 152-200-25, \$452.76, Mike Post, 9275 Fig Tree Ln., Newport Beach

(2) 025-030-02, \$845.28, Kathy White, 778 S. Alta Vista Dr., Orange

(3) 445-510-24, \$224.55, Glenn Brown and Sue Brown, 9222 W. Sunset Way, Seal Beach

When the list of properties that will become subject to the power to sell is divided and published in more than one newspaper, item numbers should be assigned before the list has been divided. Item numbers assigned to each segment of the list must not be duplicated in any other newspaper; e.g., one paper would carry item numbers running consecutively from "1" to "17," and the other paper would start with Item "18" and continue to the end.

9425. AMOUNT TO REDEEM

The redemption amount for the property as of the date of the publication must appear in the notice opposite the description of the property ([§3362\(i\)](#)).

If there has been a partial redemption, a cancellation, or a correction of the amount for which the property was tax-defaulted, the remaining balance should be shown.

9426. ASSESSEE'S NAME

The published *Notice of Impending Power to Sell Tax-Defaulted Property* must show the name of the most current assessee as shown on the current roll ([§3362\(j\)](#)). "Current roll" means the roll containing the property on which current taxes are a lien ([§125](#)).

9427. STREET ADDRESS

The *Notice of Impending Power to Sell Tax-Defaulted Property* must show the street address of each property that may become subject to sale, if an address is available in the county assessment records ([§3362\(k\)](#)). If the assessment records contain no property address, none need be shown.

9430-9431 Notice of Impending Power to Sell: Special Circumstances

9430. DEADLINE FOR AVOIDING POWER TO SELL

If July 1st falls on a weekend or a Monday, the property must be redeemed or an installment plan must be initiated by the close of business on the last business day in June.

9431. REDEMPTION AFTER FIRST PUBLICATION

If taxes on any property included in the publication are paid, the property may be withdrawn from the remaining publications.

9500-9504 Notice of Public Auction: Publishing Requirements

9500. GENERAL APPLICATION

The tax collector must publish a notice of the intended sale, at public auction, of tax-defaulted property subject to the tax collector's power to sell ([§3702](#)). This serves as a notice to the last assessee and attracts potential bidders to the sale. State Controller's Office sample figure, *Notice of Public Auction of Tax-Defaulted Property for Delinquent Taxes* ([Figure 9.5](#)) is an example of a notice of public auction.

9501. MANNER AND PERIOD OF PUBLICATION

Pursuant to [§3702](#) and [Attorney General Letter 12-22-65](#), the tax collector must publish a notice of intended sale once per week for three successive weeks in each of the following publications:

- A newspaper of general circulation published in the county seat, where a complete list of properties being offered for sale throughout the county appears in the newspaper published in the county seat; and
- A newspaper of general circulation published within the judicial district in which the property is situated, where a list of only those properties lying within, or within the proximity of, the judicial district need be published in the newspaper lying within that district or area.

If the same newspaper of general circulation is published in both the county seat and the judicial district, or if an alternative method of publication is determined as most likely to afford adequate notice of the sale, the requirements for publication are satisfied.

The law intends that "adequate notice of the sale" be provided, which means advertising the sale where it will attract maximum attention within the imposed requirements.

9402. ALTERNATIVE METHOD OF PUBLICATION

The *Notice of Public Auction of Tax-Defaulted Property for Delinquent Taxes* may be published according to the alternative methods outlined in manual section [9002](#) ([§3702](#)) or by any means authorized by the board of supervisors ([§3704.5](#)).

9503. MINIMUM PRICE REQUIREMENT

Except for mineral rights or unusable properties, the minimum price at which property may be offered for sale the first time must be an amount not less than the total amount necessary to redeem, plus costs ([§3698.5](#)). Property that has been granted a welfare exemption and is subject to sale must have a minimum bid amount of 50 percent of its fair market value ([§3698.7](#)). Fair market value means the amount as determined pursuant to an appraisal of the property by the county assessor within one year immediately preceding the date of the public auction ([§110](#)).

9504. COST OF ADVERTISING

The cost of advertising is taken out of the proceeds of the sale ([§3719](#), [§4673](#)). See manual section [8500](#) for distribution of the proceeds after the sale.

9510-9512 Notice of Public Auction: Publication Format and Contents

9510. PUBLICATION REQUIREMENTS

Notification of the public auction must be published in the form of a notice. As required by [§3704](#), the notice of intended sale must state all of the following:

- The date, time, and location of the intended sale;
- The assessor's parcel number of the property to be sold;
- The name of the last assessee of the property;
- The minimum acceptable bid for the property to be sold;
- That, if the property is not redeemed before the close of business on the last business day prior to the commencement date of the tax sale, the right of redemption will cease;
- That, if the property is sold, parties of interest, as defined in [§4675](#), have the right to file a claim with the county for any proceeds from the sale that are in excess of the liens and costs required to be paid from the proceeds; and
- That, if excess proceeds result from the sale, notice will be given to parties of interest, pursuant to law.

NOTE: If it is the tax collector's intent to re-offer unsold properties at a subsequent sale within 90 days, pursuant to ([§3692\(e\)](#)), the time, date, and location of the new sale must also be included.

9511. NEGOTIABLE PAPER

The notice should state whether negotiable paper is to be accepted at the public auction sale ([§3693](#), [§3693.1](#)). Negotiable paper means checks, drafts, and money orders ([§2504](#)).

9512. LENGTH OF THE SALE

If the tax collector anticipates a large sale that may require more than one day, that information should be added to the notice to indicate as such.

9520 Notice of Public Auction: Special Circumstances

9520. CONTENTS OF NOTICE FOR SALE OF CEMETERY

[Health and Safety Code section 8585\(c\)](#) provides that, the transfer of ownership of any cemetery may not occur unless 'prior to the purchase' the proposed new owner obtains a new certificate of authority from the California Cemetery and Funeral Bureau.

For questions on how to proceed with the sale of a cemetery, contact the Cemetery and Funeral Bureau (<http://www.cfb.ca.gov>).

9600-9604 Notice of Sealed Bid Sale: Publishing Requirements

9600. GENERAL APPLICATION

The tax collector shall publish a notice of the intended sealed bid sale of tax-defaulted property subject to the tax collector's power to sell (§3692, §3702). The purpose of the notice is to give constructive notice to the last assessee that their property will be sold at a sealed bid sale if the property is not redeemed. The original notice shall indicate that any property remaining unsold after the sale may be re-offered within a 90-day period and any new parties of interest will be notified in accordance with §3701 (§3692(e)). State Controller's Office sample figure ([Figure 9.6](#)) is an example of the Notice of Sealed Bid Sale of Tax-Defaulted Property for Delinquent Taxes.

9601. MANNER AND PERIOD OF PUBLICATION

Pursuant to [§3702](#) and [Attorney General Letter 12-22-65](#), the tax collector must publish a notice of intended sale once per week for three successive weeks in each of the following publications:

- A newspaper of general circulation published in the county seat, where a complete list of properties being offered for sale throughout the county appears in the newspaper published in the county seat; and
- A newspaper of general circulation published within the judicial district in which the property is situated, where a list of only those properties lying within, or within the proximity of, the judicial district need be published in the newspaper lying within that district or area.

If the same newspaper of general circulation is published in both the county seat and the judicial district, or if an alternative method of publication is determined as most likely to afford adequate notice of the sale, the requirements for publication are satisfied.

The law intends that "adequate notice of the sale" be provided, which means advertising the sale where it will attract maximum attention within the imposed requirements.

9602. ALTERNATIVE METHOD OF PUBLICATION

The *Notice of Sealed Bid Sale of Tax-Defaulted Property for Delinquent Taxes* may be published according to the alternative methods outlined in manual section [9002](#) ([§3702](#)) in addition to any means authorized by the board of supervisors ([§3704.5](#)).

9603. MINIMUM PRICE REQUIREMENT

Except as provided in [§3698.7](#), the minimum price at which property may be offered for sale should not be less than the total amount necessary to redeem, plus costs and the outstanding balance of any property tax postponements ([§3698.5](#)).

NOTE: For sealed bid sales, the tax collector is the only officer authorized to determine the criteria he or she will use in establishing the minimum selling price ([§3698.5](#)).

9604. COST OF ADVERTISING

The cost of advertising the sale shall be deducted from the proceeds of the sale ([§3719](#), [§4673](#)). See manual section [8501](#) for distribution of proceeds after the sale.

9610 Notice of Sealed Bid Sale: Publication Format and Contents

9610. PUBLICATION REQUIREMENTS

The *Notice of Sealed Bid Sale of Tax-Defaulted Property for Delinquent Taxes* shall be published in the form of a notice, as required by [§3704](#). State Controller's Office sample figure ([Figure 9.6](#)) contains the recommended content and format.

See [County Tax Sale Procedural Manual, Chapter I: Chapter 7 Tax Sales](#), Section 15: Publish/Post Notice of Sale for more detailed information on the publication.

9700-9702 Notice of Purchase by Agreement: Publishing Requirements

9700. GENERAL APPLICATION

When the State Controller's authorization for a Chapter 8 sale is received, a notice of the agreement to purchase must be published ([§3798](#)). State Controller's Office sample figures ([Figure 9.7a](#)) and ([Figure 9.7b](#)) are examples of a *Notice of Agreement to Purchase Tax-Defaulted Property for Delinquent Taxes*.

9701. COST OF NOTICE

Any costs incurred for giving notice shall be paid by the purchasing agency ([§3800](#)). See manual section [8334](#) for a discussion of the payment of the cost of giving notice.

9702. SETTING THE EFFECTIVE DATE OF THE AGREEMENT

The agreement becomes effective at 5:01 p.m. on the twenty-first day after the first publication ([§3802](#)). If there is an error in the publication (manual section [9003](#)) and the statutory deadlines have not been met, the effective date of the agreement must be rescheduled and new notices published.

9710 Notice of Purchase by Agreement: Publication Format and Contents

9710. PUBLICATION REQUIREMENTS

As required by [§3797](#), the notice must state:

- A description of the property, substantially as described in the agreement;
- The name of the most current assessee of the property (to ascertain the name, examine the assessment of the property on the last equalized roll on which it appears);
- That an agreement for the sale of the property, for an option to purchase it, or for both sale and purchase option has been made between the county board of supervisors and the taxing agency or nonprofit organization named in the agreement and has been approved by the State Controller;
- That a copy of the agreement is on file in the office of the clerk of the board of supervisors;
- The date and time that the agreement will become effective;
- That, if the right to redeem the property has not already been terminated, the right of redemption will cease unless the property is redeemed before the agreement becomes effective;
- That parties of interest, as defined in [§4675](#), have the right to file a claim with the county for any proceeds received by the tax collector, under the agreement, that are in excess of the liens and costs required to be paid from the proceeds; and
- That, if excess proceeds result from the agreement, notice will be given to parties of interest, pursuant to law.

State Controller's Office sample figures, *Notice of Agreement to Purchase Tax-Defaulted Property (Purchase by a City)* ([Figure 9.7a](#)) and *Notice of Agreement to Purchase Tax-Defaulted Property (Purchase by an Entity Other Than a City)* ([Figure 9.7b](#)) contain the information required for the publication or posting of the notice of agreement ([§3797](#)) and State Controller's Office sample form, *Affidavit of Posting Notice of Purchase by Agreement* ([SCO 9-04](#)) for the affidavit of posting.

9800-9803 Notice of Excess Proceeds: Publishing Requirements

9800. GENERAL APPLICATION

No later than 90 days after the sale of the property, pursuant to either Chapter 7 or Chapter 8, the tax collector must send to all parties of interest written notice of the right to claim the excess proceeds. The term "parties of interest" is defined in [§4675](#). Refer to manual section [8511](#) for mailed notice requirements.

The county must make a reasonable effort to obtain the name and last known mailing address of each party of interest. If such effort proves futile, a *Notice of the Right to Claim the Excess Proceeds* must be published ([§4676](#)).

9801. MANNER AND PERIOD OF PUBLICATION

If the last known address of a party of interest cannot be obtained, the tax collector must publish a Notice of Right to Claim Excess Proceeds in a newspaper of general circulation in the county (§4676(c)). The notice must be published no later than 90 days after the sale of such property. The publishing schedule should be the same as discussed in manual section 9001.

9802. COSTS

The cost of the publication and of obtaining the name and last known mailing address of parties of interest shall be deducted from the excess proceeds and shall be distributed to the county general fund (§4676). See manual section 8513 for other costs of giving notice.

9803. FORM AND CONTENT

State Controller's Office sample figure, *Notice to Parties of Interest of Right to Claim Excess Proceeds From the Sale of Tax-Defaulted Property* (Figure 9.8) contains the recommended content and format for the public notice.

9900-9906 Notice of Seizure and Sale: Publishing Requirements

9900. GENERAL APPLICATION

The tax collector may seize certain property belonging to the assessee, either prior to or after the delinquency date. Seizures before the delinquency date are complex and should be done only with careful consideration of potential legal ramifications. Seizures after the delinquency date can be routinely accomplished. If it is determined, prior to or after the delinquency date, that taxes will not be collectible due to the financial condition of the taxpayer and the possibility exists that the property may be removed from the tax collector's jurisdiction, such property may be seized after complying with certain procedures.

This section is concerned with the notice and publication of the intent to sell seized property. The procedures for seizing and selling property are covered in manual section 2400.

9901. MANNER AND PERIOD OF PUBLICATION

Notice must be given at least one week before the sale by publication in a newspaper published in the county or by posting a notice in three public places (§2957); however it is recommended that the notice be published rather than posted. The posted notice should be used only if there is not a newspaper of general circulation in the judicial district.

State Controller Office sample form, *Notice of County Tax Collectors Seizure* (SCO 9-06), is recommended for the posted notice. State Controller's Office sample figure, *Notice of Sale for Unsecured Property Taxes* (Figure 9.9) is the recommended format example for publishing a notice.

9902. POSTING OF NOTICE

If public posting is used, a careful record must be maintained of the times, dates, and places of official posting and by whom the notices were posted. State Controller's Office sample form, *Affidavit of Posting Notice of Tax Sale (Seizure)* ([SCO 9-05](#)) is recommended for keeping a record of the official posted notice.

The courthouse bulletin board and other customary places in the county are suggested for the three required postings. An additional copy should be posted at the location of the property.

9903. COST OF ADVERTISING

The cost of advertising the sale is included in the cost of the sale. See manual section [2423](#) ([§2958](#)).

9904. CONTENTS OF NOTICE

Each published or posted notice of sale should include:

- The date, time, and place of the sale ([§2957](#));
- The name of the assessee or owner;
- The amount of the unpaid tax;
- The total amount (including penalties and costs of seizure and sale) required to fully satisfy the county's claim; and
- A description of the property offered for sale.

Some seized property may be subject to a perfected lien filed in accordance with the provisions of the Uniform Commercial Code relating to secured transactions ([Commercial Code §9101-§9508](#)), therefore; precautions should be taken in making any statements or in wording the notice of sale in a way that could be misleading regarding the claim of the secured creditor.

It is advisable for the tax collector to check obvious sources of personal property liens to determine whether there is any equity in the seized property to apply to the costs of seizure and sale as well as to the delinquent taxes. Legal owners of boats, aircraft, or vehicles should be queried as to the amount of their unpaid balance. The following language is suggested as part of the published or posted notice of sale:

"The title to the property being sold by the tax collector, as well as the right to possession, may be subject to the rights of any prior lienholders of record."

9905. EXTENDED SALE

For sales that may extend beyond one day, the notice should carry a statement such as:

"...commencing on (date) and continuing from day to day thereafter as necessary."

9906. NOTICE TO INTERESTED PARTIES

A notice of the pending sale should be mailed to firms or businesses dealing in, or having use of, the particular type of seized property.