

**NOTICE OF SALE OF TAX-DEFAULTED PROPERTY**  
**(county) COUNTY TAX COLLECTOR'S OFFICE**

(Name)

(Address)

(City, State, Zip Code)

(Date)

**IMPORTANT NOTICE TO PARTIES OF INTEREST**

Our records indicate that you may have a legal interest in the property described below. This property will be offered for sale at public auction/sealed bid to the highest bidder, at the place, date and time indicated. The proposed sale is for the purpose of satisfying unpaid taxes, penalties and costs.

The amount currently required for redemption is shown below. **THE RIGHT OF REDEMPTION WILL TERMINATE AT THE CLOSE OF BUSINESS OR 5 P.M., WHICHEVER IS LATER, ON THE LAST BUSINESS DAY PRIOR TO THE COMMENCEMENT DATE OF THE TAX SALE.** If the property is the subject of a bankruptcy proceeding, this notice constitutes a "notice of tax deficiency" pursuant to Section 362(b)(9)(B) of Title 11 of the United States Code.

Redemption amount: \$(amount) if paid before date (date)

Place of sale, if not redeemed: (room or location) (street address, city, state, zip code)

Date and time of sale: (date), (time)

Last assessee: (last assessee name)

Property description: (include address if available)

If the parcel is not sold, the right of redemption will revive and continue up to the close of business on the last business day prior to the commencement date of the next scheduled tax sale. (If the county has a board of supervisor approved reoffer sale scheduled, specify the time, day of the week, date, and room or location at street address, city, state of the reoffer sale.)

**Note:** For any property that has sustained damage due to a local, state, or federally declared disaster, and has not been substantially repaired within five years from the date of said disaster, that property may be not be eligible to be offered for sale at county auction for up to 10 years after the date of said disaster. If the property described in this notice falls into this category, contact the county tax collector's office immediately at (phone number). Documentation may be requested by the tax collector showing that the property was damaged as a result of a declared disaster and the date the damage occurred.

**RIGHTS OF PARTIES OF INTEREST AFTER SALE**

If the property is not redeemed and is sold, you have the right to file a claim with the county for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of the liens and costs of the sale that are required to be paid from the sale proceeds. To claim the excess proceeds, you must be a "party of interest" as defined by California Revenue and Taxation Code section 4675.

A claim for excess proceeds must be filed within **ONE YEAR** after the tax collector's deed to the purchaser is recorded. The law protects parties of interest by requiring that any assignment to another person of the right to claim excess proceeds can be made only by means of a dated, written document. The document must specifically state that the right to claim excess proceeds is being assigned and that each party to the transaction has informed the other of the value of the right being assigned.

If you have any questions concerning redemption, the proposed sale of the property, or your right to claim excess proceeds, contact (name of contact) at (phone number).

(§3691, §3701)

SCO 8-05.1 (2019)