

State of California

County Tax Collectors' Reference Manual

Revision Tables

Updated 10/2019



BETTY T. YEE

California State Controller's Office

Table of Contents

2019 County Tax Collectors' Reference Manual Revision Table.....	3
2012 County Tax Collectors' Reference Manual Revision Table.....	6
2011 County Tax Collectors' Reference Manual Revision Table.....	10

2019 County Tax Collectors' Reference Manual

Revision Table

Manual Section	Description of Change	Notes
Manual Sections 1420 - 1423	Added Revenue and Taxation Code Section 194.1 — application for property tax payment deferral following a disaster	Stats. 2018, Ch. 149, (AB 3122); effective January 1, 2019
Manual Section 1620	Added Revenue and Taxation Code section 5105 — Allows a refund of taxes or assessments without an application under certain circumstances	Stats. 2018, Ch. 358 (SB 1246); effective January 1, 2019
Manual Section 1631	Added Revenue and Taxation Code section 5105 — Allows a refund of taxes or assessments without an application under certain circumstances	Stats. 2018, Ch. 358, (SB 1246); effective January 1, 2019
Manual Section 2172	Added Revenue and Taxation Code Section 5105 - Board of supervisors may adopt a resolution or ordinance that allows for refunds without a claim being filed.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019.
Manual Section 2174	Added 'note' with reference to Section 2172 – Revenue and Taxation Code Section 5105.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019.
Manual Section 5122	Amended Revenue and Taxation Code section 3707 - Right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale.	Stats. 2018, Ch. 284, (AB 2746) Effective January 1, 2019.

Manual Section 5222	Added 'note' with reference to Section 5610 – Revenue and Taxation Code 5105.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019.
Manual Section 5405	Added 'note' with reference to Section 5610 – Revenue and Taxation Code 5105.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019.
Manual Section 5610	Added Revenue and Taxation Code section 5105 - Board of supervisors may adopt a resolution or ordinance that allows for refunds without a claim being filed.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019
Manual Section 5615	Added Revenue and Taxation Code section 5105 - Board of supervisors may adopt a resolution or ordinance that allows for refunds without a claim being filed.	Stats. 2018, Ch. 358, (SB 1246) Effective January 1, 2019
Manual Section 8132	Amended Revenue and Taxation Code section 3707 — right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale	Stats. 2018, Ch. 284 (AB 2746), effective January 1, 2019
Manual Sections 8247-8248	Amended Revenue and Taxation Code section 3707 — right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale	Stats. 2018, Ch. 284 (AB 2746), effective January 1, 2019
Manual Sections 8257-8258	Amended Revenue and Taxation Code section 3707 — right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale	Stats. 2018, Ch. 284 (AB 2746), effective January 1, 2019

Manual Section 8267	Amended Revenue and Taxation Code section 3707 — right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale	Stats. 2018, Ch. 284 (AB 2746), effective January 1, 2019
Manual Section 9510	Revenue and Taxation Code section 3707 - Right of redemption terminates at the close of business on the last business day prior to the commencement date of the tax sale.	Stats. 2018, Ch. 284, Sec. 1. (AB 2746) Effective January 1, 2019.

2012 County Tax Collectors' Reference Manual

Revision Table

Manual Section	Description of Change	Notes
Manual Section 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
Manual Section 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)
Manual Section 2020	Replaced code (Rev. & Tax. Code §2611.1) with code section for unsecured property taxes (Section 2923); added reference to Government Code sections 25257-25259.5	Stats. 2011, Ch. 352 (SB 948) (see Tab 2)
Manual Section 2510	Clarified DMV timing for vessel renewal billing notices (60-90 days); added reference to biennial renewal fee	Clarified code language and timing of DMV vessel renewal process.
Manual Section 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
Manual Section 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
Manual Section 2513	Updated DMV information and contact phone numbers.	Updated DMV contact information

Manual Section	Description of Change	Notes
Manual Section 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)
Manual Section 2515	Clarified time period (26 months) for when DMV sends Deletions Report information to the tax collector	Clarified DMV notification process (see Tab 5)
Manual Section 2516	Clarified process language	Removal of a DMV stop
Manual Section 5102	Amended fees for costs incurred to execute personal contact for tax-defaulted property offered at tax sale	Stats. 2011, Ch. 208 (AB 902)
Manual Section 5161	Amended fee for cost of obtaining the names and addresses of parties of interest and mailing notice	Stats. 2011, Ch. 208 (AB 902) (see Tab 11)
Manual Section 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
Manual Section 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)
Manual Section 5430	Amended fee for cost of obtaining the names and addresses of parties of interest and mailing notice	Stats. 2011, Ch. 208 (AB 902) (see Tab 11)
Manual Section 8127	Updated contact phone numbers and added URL for Dept. of Veterans Affairs	To reflect current information
Manual Section 8128	Updated URL for Federal EPA Superfund site information	To reflect current information

Manual Section	Description of Change	Notes
Manual Section 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) (see Tab 11)
Manual Section 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
Manual Section 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) (see Tab 11)
Manual Section 8143	Amended fee for cost of making personal contact, if any, for welfare exempted tax-sale parcel	Stats. 2011, Ch. 208 (AB 902) (see Tab 11)
Manual Section 8145	Updated recommended form for board of supervisor's approval	Due to consolidation/elimination of SCO form SCO 8-02.1
Manual Section 8157	Amended fees for costs incurred to execute personal contact for tax-defaulted property offered at tax sale	Stats. 2011, Ch. 208 (AB 902) (see Tab 11)
Manual Section 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
Manual Section 8197	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676)	Stats. 2011, Ch. 352 (SB 948) (see Tab 2)
Manual Section 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
Manual Section 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
Manual Section 8297	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676) (sealed bid tax sales)	Stats. 2011, Ch. 352 (SB 948) (see Tab 2)

Manual Section	Description of Change	Notes
Manual Section 8511	Changed criteria for publishing notice of excess proceeds (Rev. & Tax. Code §4676)	Stats. 2011, Ch. 352 (SB 948) (see Tab 2)
Manual Section 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) (see Tab 11)
Form SCO 8-05.4	Revised form to reflect “actual and reasonable costs” for personal contact; deleted \$100	Stats. 2011, Ch. 208 (AB 902) (see Tab 11)
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

2011 County Tax Collectors' Reference Manual

Revision Table

Manual Section	Description of Change	Comments
Manual Section 1060	Changed section name to bureau name	Went from the PTCSP to the Bureau of Local Government Policy and Reporting
Manual Section	Changed code section from 25210.77(b) to 25215.6	This Government Code was Repealed then added and Renumbered (Senate Bill 1458, Stats. of 2008).
Manual Section 1131	Updated Fiscal Year	To reflect the new century
Manual Section 2375	Changed to reflect the increase of the homestead exemption (CCP 704.730)	Senate Bill 1045, Stats. of 2009
M-2521	Address change	ABC has moved from their Broadway site
M-5205	Form SCO 5-13 has been added to the Chapter 5000 forms	In the past only an electronic link to this form was provided
M-8110	Inserted a cross reference to M-7000	To indicate that there are exceptions to the five-year default prior to tax sale
M-812	Changed section name to Bureau Name	PTCSP renamed the Bureau of Local Government Policy and Reporting.
M-8126	Changed Section Name to Bureau Name	PTCSP renamed the Bureau of Local Government Policy and Reporting.
M-8162	IRS Regulation 26 revised July 8, 2008 and IRS Publication 4235 revised June, 2010	Updated section reference and reference to IRS addresses
M-8180	Deleted the note specifying that if there are no bids on a property with a welfare exemption, it can only be offered again at the next scheduled tax sale.	The provision for welfare exemption property was repealed by Senate Bill, 1493 Statutes of 2010.

M-8258	Added a citation to IRS Pub. 4235 revised 6-10 and the Reference Manual Appendix	Address changes
M-8262	IRS Regulation 26 revised July 8, 2008	Update citation – See Tab 10.
M-8295, M-8296	Revenue and Taxation Code section 3717.5 was repealed 1/1/2005.	Technical amendment to repeal obsolete language (SB 1832, Stats. of 2004)
M-8516	Deleted instructions on how to handle unclaimed excess proceeds; staff determined it is an Auditor-Controller issue.	Opinions differ between counties on how to distribute unclaimed excess proceeds. This will be resolved by the 10 member advisory committee.
M-9530	Changed section name to bureau name	PTCSP renamed the Bureau of Local Government Policy and Reporting.
M-10050, M-10064, M-10070	Deleted Property Tax Postponement and Property Tax Assistance information and updated HCD addresses and phone numbers	Legislation in 2010 to revive the PTP program did not pass. The Assistance Program was defunded.
Appendix	Updated addresses for the Bankruptcy Courts for the Central District	
Appendix	Updated addresses and phone numbers for Northern and Eastern Bankruptcy Courts	
Appendix	Deleted Sierra Vista from the list of Developmental Services Regional Branches	This facility was closed on February 28, 2010.
Appendix	The facility on Peabody Road in Vacaville is not a medical facility. Updated the IRS Lien Section Contact Information	
Form SCO 8-04.1	Changed section name to bureau name	Bureau of Local Government Policy and Reporting
Form SCO 8-04.2	Changed section name to bureau name	Bureau of Local Government Policy and Reporting
Form SCO 8-5.5	Changed section name to bureau name	Bureau of Local Government Policy and Reporting

Form SCO 8-17-1	Changed section name to bureau name	Bureau of Local Government Policy and Reporting
-----------------	-------------------------------------	---