

REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911]

(Division 1 enacted by Stats. 1939, Ch. 154.)

PART 6. TAX SALES [3351 - 3972]

(Part 6 enacted by Stats. 1939, Ch. 154.)

CHAPTER 7. Sale to Private Parties After Deed to State [3691 - 3731.1]

(Chapter 7 enacted by Stats. 1939, Ch. 154.)

3719

The amount of the cost of advertising the sale, including but not limited to the published notice required by Section 3702, shall be deposited in the county general fund and the balance, excepting the recorder's fee, shall be deposited in the delinquent tax sale trust fund.

(Amended by Stats. 1975, Ch. 1053.)

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DIVISION 1. PROPERTY TAXATION [50 - 5911]

(*Division 1 enacted by Stats. 1939, Ch. 154.*)

PART 7. REDEMPTION [4101 - 4379]

(*Part 7 enacted by Stats. 1939, Ch. 154.*)

CHAPTER 1. Redemption Generally [4101 - 4116]

(*Chapter 1 enacted by Stats. 1939, Ch. 154.*)

4112

(a) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the tax collector shall collect all of the following, in addition to the amount required to redeem:

(1) A fee to reimburse the county for its actual and reasonable costs incurred in obtaining the names and last known mailing addresses of, and for mailing notices required by Sections 3701 and 3799 to, parties of interest as defined by Section 4675, which shall be distributed to the county general fund.

(2) A fee in the amount required by Section 27361.3 of the Government Code that shall be distributed to the county recorder for the cost of recordation of a rescission of the notice, as required by subdivision (c).

(3) A fee of one hundred fifty dollars (\$150) if redemption is within 90 days of the proposed date for the tax sale of the redeemed property. In the case of unsold tax-defaulted properties remaining on the abstract after the tax sale, the fee shall become a part of the redemption amount and collectible whenever the property is redeemed. The fee shall be distributed to the county general fund to reimburse the county for costs incurred by the county in preparing to conduct that sale.

(4) The amount described in subdivision (c) of Section 3704.7 to reimburse the county for the cost of a personal contact required by that section.

(b) Notwithstanding subdivision (a), if the tax-defaulted property is redeemed prior to the proposed sale, but after the county has incurred notice or publication costs pursuant to Section 3702 or 3798 in connection with a notice of intended sale, a fee in an amount reasonably necessary to reimburse the tax collector for those costs may be collected.

(c) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the notice becomes null and void and the tax collector shall execute and record with the county recorder a rescission of the notice in the form prescribed by the Controller. The rescission shall be acknowledged by the county clerk, without charge.

(d) The amount of any fee imposed under paragraph (1) of subdivision (a) or subdivision (b) shall be established by the board of supervisors of the county and shall be subject to the requirements of Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code.

(*Amended by Stats. 2011, Ch. 208, Sec. 2. Effective January 1, 2012.*)

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DIVISION 1. PROPERTY TAXATION [50 - 5911]

(Division 1 enacted by Stats. 1939, Ch. 154.)

PART 8. DISTRIBUTION [4651 - 4717]

(Part 8 enacted by Stats. 1939, Ch. 154.)

CHAPTER 1.3. Distribution of Proceeds From Sale of Tax-Deeded Property [4671 - 4676]

(Chapter 1.3 repealed and added by Stats. 1974, Ch. 1102.)

4672.1

(a) There shall be distributed to the county general fund to reimburse the county for the cost of conducting the sale, one hundred fifty dollars (\$150) for all or any portion of each separately valued parcel of real property subject to a power of sale pursuant to Section 3691 and sold to private parties or to a taxing agency.

(b) The one hundred fifty dollars (\$150) required to be distributed pursuant to subdivision (a), shall be paid from the total proceeds of the sale only after satisfaction of the amount specified in Section 4672. If the amount of proceeds from the sale is insufficient, the one hundred fifty dollars (\$150) shall be reduced accordingly.

(Amended by Stats. 2004, Ch. 407, Sec. 11. Effective January 1, 2005.)

4672.2

There shall be distributed to the county general fund any fee collected to reimburse the county for its actual and reasonable costs incurred in giving notice pursuant to Sections 3701 and 3799 for all or any portion of each separately valued parcel of real property subject to a power of sale pursuant to Section 3691 and sold to private parties or to taxing agencies. The notice fee for property sold shall be paid from the total amount to be distributed after satisfaction of the amounts specified in Sections 4672 and 4672.1. If the amount is insufficient, the notice fee shall be reduced accordingly.

(Amended by Stats. 2011, Ch. 208, Sec. 3. Effective January 1, 2012.)

4673

Amounts to reimburse the county for the cost of advertising sales of tax-defaulted property shall be distributed to the county general fund as provided in Section 3719.

(Amended by Stats. 1985, Ch. 316, Sec. 68.)