

Unsecured Property Tax Collection – Collection Actions for Specific Property Types

Presented by Ken Press • Burlingame, CA October 11, 2012



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Presentation Outline

The purpose of this presentation is to provide an overview of collection techniques for delinquent property taxes on specific unsecured property types.



Background

Background

Definition: Unsecured property tax is an *ad-valorem* property tax that is the liability of the person or entity assessed.

Lien Established: The lien date for unsecured property, as of 1997, is January 1. Prior to 1997, the lien date was March 1 (§2192).



Background

Liability: The assessment of unsecured property taxes against an individual constitutes a personal lien against the owner of record, not a lien against the property (§405).



Background

Unsecured property – General Description:

Personal property that is tangible or moveable and is not attached to real estate.

Property that is not real property is considered personal property.

The Assessor is responsible for making the distinction between secured property and unsecured property (§134).



Background

Business property: Furniture, fixtures, machinery, and equipment.

Luxury items: Boats, jet skis, and planes.

Improvements to land: Property not permanently attached to the land or improvement made to the land owned by another person or entity.

Abstract Property: Mining rights, etc.



Background

- **Secured Property that Converts to Unsecured Property Upon Tax Delinquency:**
 - Manufactured homes, floating homes, and related supplemental assessments.
 - Structural improvements on leased land and other leasehold interests.
 - Possessory interests in public lands and leasehold estates for gas, oil, and other hydrocarbon substances.
 - Escape assessments discovered after the real property has transferred ownership.



Initial Determination

Individual or Business

Before investing resource into a specific unsecured property tax collection action, determine whether that course of action is applicable.

Some collection actions may be applied to both individuals or businesses, while others may be more relevant to one or the other.



Individual or Business

- **Individuals or Businesses:**
 - Bank Account Levy
 - Seizure and Sale
- **Businesses only:**
 - Liquor License Hold
 - Till Tap/ Keepers Levy
- **Individuals only:**
 - DMV Stops
 - FTB Offset



Collection Actions for Individuals and Businesses

Bank Account Levy

Bank Account Levy

- **Definition and Authority**

- **Bank Account Levy:** The seizing of an asset (savings account, checking account, safe deposit contents) held by a financial institution.
- **Authority:** Revenue and Taxation Code section 2951 authorizes the county tax collector to collect delinquent taxes owed by an assessee by seizing any property belonging to that assessee.



Bank Account Levy

- **Preliminary Procedures**

- Confirm that the property scheduled for seizure is only being seized to collect delinquent taxes that are outstanding for three years or less (§2963).
- Confirm the assessee is NOT in bankruptcy.
- Confirm that a Certificate of Lien has been recorded.



Bank Account Levy

- **Locate the assessee bank account**
 - Check your internal database for past check payments of the assessee.
 - Review treasurer's archived check deposit records for check payments by the assessee to other county departments.
 - Use State-wide and national locator services.
 - DataQuick, Real Quest, Infoquest, Accurint, Merlin, Experian/Transunion, Court records, DMV records
 - **Social Security Numbers may be obtained from the county assessor pursuant to §408(c)**



Bank Account Levy

- **Initiate the Levy**

- Compile a list of all banks and credit unions that match the accounts of the assessee or are within the vicinity of the assessee's address.
- Complete a seizure notice for each bank or credit union you determine may have an account of the assessee.
- Deliver, by hand or certified mail, a completed seizure notice (See sample form UNS 5-06) to all bank and credit unions associated with the assessee name.



Bank Account Levy

- **The Levy Process**

- The financial institution must respond to your seizure request (Penal Code §428) and provide any of the following account information:
 - Active and funded account(s) exist, and will be frozen
 - No account(s) exist
- If there are assets, the financial institution will send a notice to the assessee informing him or her that his or her assets have been frozen.



Bank Account Levy

- **The Levy Process (cont.)**

- Once ten business days have passed, the financial institution will release the funds to the tax collector.

- **Note:** The financial institution may charge fees for any internal-seizure-processing costs.

- [OPTIONAL] Assessee may contact your office after receiving the financial institution's communication desiring to make a payment prior to funds being seized.

- If assessee pays in full, contact the financial institution, and follow up with a written notice, to cancel the seizure action. (See sample form UNS 5-07 for this process)



Tangible Property Seizure and Sale

Tangible Property Seizure and Sale

- **Definition and Authority**

- **Seizure:** Securing control of the assessee's assets sufficient to cover delinquent taxes owed by that assessee.
- **Authority:** Revenue and Taxation Code section 2951 authorizes the county tax collector to collect delinquent taxes owed by an assessee by seizing any property belonging to that assessee.



Tangible Property Seizure and Sale

- **Types of Tangible Property**
 - Airplanes
 - Boats/vessels
 - Farm equipment
 - Fixtures
 - Leased equipment
 - Machinery
 - Manufactured/ mobile homes
 - Office furniture



Tangible Property Seizure and Sale

- **Preliminary Procedures**

- Confirm that the property scheduled for seizure is only being seized to collect delinquent taxes that are outstanding for three years or less (§2963).
- Confirm the assessee is NOT in bankruptcy.
- Confirm that a Certificate of Lien has been recorded.



Tangible Property Seizure and Sale

- **Pre-Seizure Preparations**
 - Assemble the following personnel.
 - Law Enforcement Official
 - Locksmith



Tangible Property Seizure and Sale

- **Pre-Seizure Preparations (cont.)**

- Assemble the following items:

- Seizure File (Tax Bill documents, Declaration of Seizure, etc. – see sample for UNS 3-03)
- Receipt book.
- Receptacle to receive and store payments, if collected.
- Seizure Notices for posting



Tangible Property Seizure and Sale

- **Checklist of helpful items to bring**

- Painter's tape for securing notices to premises or seized items.
- Heavy duty chain and coated lock.
- Clear sheet labels or laminated labels. (to prevent ink or color stains on items where notices are attached)
- Camera to document seized items and their condition when seized.



Tangible Property Seizure and Sale

- **Checklist of helpful items to bring (cont.)**
 - Tie downs to secure planes or other movable property.
 - Bolt cutters.
 - Key blocks.
 - Cell phone.



Tangible Property Seizure and Sale

- **Seizing the Property**

- Go to the location of the unsecured property.
- If the owner is available:
 - Provide a copy of the recorded Certificate of Lien.
 - State the amount of taxes and penalties owed.
 - Provide opportunity to make immediate payment.
 - Advise that failure to fulfill payment requirements will result in immediate property seizure, including vacating of premises, change of locks, etc.



Tangible Property Seizure and Sale

- **Seizing the Property (cont.)**

- If owner cannot fulfill payment, initiate seizure of property
 - If a place of business, inform the owner and his/her employees to vacate the premises.
- Authorize the locksmith to lock down the property
 - If a place of business, authorize the locksmith to change the locks on all entrances and exits.
 - If a vessel, or similar item, secure the property sufficiently to prevent unauthorized relocation.



Tangible Property Seizure and Sale

- **Seizing the Property (cont.)**

- Post Seizure Notices. (see sample form UNS 3-07)
 - If place of business, post all entrances and exits.
 - For all property types, avoid sticking notices to surfaces that might be damaged by the tape such as painted surfaces.
- A record must be kept of all property seized (§2952).
 - You may use photos or video recording as a substitute for a written inventory.
- If it is necessary to safeguard seized property, place it in the custody of a keeper.



Tangible Property Seizure and Sale

- **Pre-Sale Actions**

- Administrative Hearing

- It is unconstitutional to sell seized property without giving the owner an administrative hearing. (*T.M. Cobb Co. v. County of Los Angeles*, 128 Cal. Rptr. 655; 16 Cal. 3d 606)
 - Send an Administrative Hearing Notice to the assessee (See sample form UNS 3-05). Include:
 - Date and location of the hearing.
 - Statement of Right to Hearing pursuant to Code.
 - Ten-day deadline to respond.



Tangible Property Seizure and Sale

- **Pre-Sale Actions (cont.)**
 - Administrative Hearing
 - Assessee Response
 - If the assessee responds and requests a hearing within the deadline, proceed with hearing.
 - » Confirm the hearing with another notice to the assessee.(See sample form UNS 3-06)
 - If the assessee does not respond within the prescribed deadline or waives his or her right to a hearing, schedule a sale (auction).



Tangible Property Seizure and Sale

- **Pre-Sale Actions (cont.)**

- Administrative Hearing

- Conducting the hearing

- The hearing may be conducted at the tax collector's office.

- Following are some recommended hearing format particulars:

- » Arrange a private meeting room.

- » Ensure that at least two staff members are present to serve as moderators/witnesses.

- » Announce to the assessee that the hearing will be electronically recorded.



Tangible Property Seizure and Sale

- **Pre-Sale Actions (cont.)**

- Administrative Hearing

- Conducting the hearing.

- Provide written documents outlining the details of the seizure actions, including:

- » Collection procedures and notices provided prior to seizure.
 - » The Code sections authorizing the seizure action.
 - » The Code sections providing for an administrative hearing.
 - » Outline of seizure actions taken and intended sale plans.
 - » The amount of taxes due, with calculations.
 - » Any other pertinent information.



Tangible Property Seizure and Sale

- **Pre-Sale Actions (cont.)**
 - Administrative Hearing
 - Concluding the hearing
 - Inform the assessee that the tax collector will render a determination of the proceedings.
 - Advise that results will be sent by mail within five days.



Tangible Property Seizure and Sale

- **Pre-Sale Actions (cont.)**
 - Administrative Hearing
 - Results of Hearing
 - If payment is completed, cease all sale actions and release the property to the assessee.
 - If payment is not made, prepare the property for a tax sale (auction).



Tangible Property Seizure and Sale

- **Sale of the Seized Property**
 - Preparing the Property for Tax Sale
 - Calculate the amount of proceeds necessary to cover the taxes, penalties, and all actual costs incurred by the county (§§2922(e) and 2958). This includes, but is not limited to:
 - Advertising
 - Mileage and keeper's fees
 - A fee not exceeding \$15 for each seizure



Tangible Property Seizure and Sale

- **Sale of the Seized Property (cont.)**
 - Preparing the Property for Tax Sale
 - Inventory the property items and determine how they might be offered.
 - Each item may be offered as a separate article
 - One or more items, or all of the items, may be offered as a collective article.



Tangible Property Seizure and Sale

- **Sale of the Seized Property (cont.)**
 - Preparing the Property for Tax Sale
 - Determining Parties of Interest
 - Consult the California Secretary of State office to determine any UCC liens against the property.
 - Review County Recorder's files for other liens.
 - Assemble parties of interest and their respective mailing addresses.



Tangible Property Seizure and Sale

- **Sale of the Seized Property (cont.)**
 - Preparing the Property for Tax Sale
 - Notice of Sale:
 - The date and time of the sale (§2957)
 - The location of the sale (§2957)
 - That the property may be redeemed by the owner up to just prior to being sold at auction (§2959)
 - Publish/Mail the Notice
 - One week prior to sale in newspaper in county or three public places. (§2957)
 - Mail the notice to all parties of interest (§§3701 and 4675)



Tangible Property Seizure and Sale

- **Sale of the Seized Property (cont.)**
 - The Tax Sale
 - Sell the Property at the allotted date and time
 - Once redemption amount has been collected from sale proceeds, release any remaining unsold property to the assessee. (§2962)
 - Any excess proceeds are returned to the owner. (§2961)



Tangible Property Seizure and Sale

- **Sale of the Seized Property**

Case Study #1

Plumas County



Collection Actions for Businesses

Liquor License Hold

Liquor License Hold

- **Definition and Authority**
 - **Liquor License Hold:** The license of a business engaged in either a bulk sale or having delinquent taxes is placed in a status whereby the license cannot be transferred or renewed.
 - **Authority:** Business and Profession Code section 24049 authorizes the ABC [upon notification from the county] to refuse the transfer of [or holding] any license when the applicant is delinquent in the payment of any taxes due on unsecured property.



Liquor License Hold

- **Preliminary Procedures**

- Determine if the business has a liquor license.

- Obtain information from the ABC Website at:
<http://www.abc.ca.gov/dataport/LQSMenu.html>.

- Confirm the license-type number

- Note:** All hold requests will be honored for businesses slated for a bulk sale. For businesses NOT involved in a transfer, the ABC will only accept a hold request for certain license types.



Liquor License Hold

- **Preliminary Procedures (cont.)**
 - Prepare a Notice of Intent to Hold Liquor License (See sample form UNS 5-02)
 - Provide payment deadline
 - Send the form to the sale facilitator involved in the transfer.



Liquor License Hold

- **Secondary Procedures**
 - If the taxes remain unpaid after payment deadline:
 - Prepare a Liquor License Transfer Hold Request
 - Email, Fax, or mail the completed form to the following (See sample form UNS 5-03) :
 - Department of Alcoholic Beverage Control – License Division.
 - The sale facilitator (escrow company, title company, or private party).



Liquor License Hold

- **Concluding Procedures**
 - Once the taxes are paid:
 - Prepare a Liquor License Hold Release Advice.
 - Send a copy of the form to the following (See sample form UNS 5-03) :
 - The Department of Alcoholic Beverage Control.
 - The Owner/sale facilitator/ escrow holder.



Till Tap Levy & Keepers Levy

Till Tap Levy / Keeper's Levy

- **Definition and Authority**

- **Till Tap:** The tax collector or law enforcement officer takes into possession money directly from the cash register.
- **Keeper's Levy:** For larger judgments, the tax collector can contract to leave a "keeper" in charge of the business for up to 24 hours. The "keeper" will collect all the cash and checks that come into the cash register for that day and can also prevent credit card transactions.
- **Authority:** Revenue and Taxation Code section 2951 authorizes the county tax collector to collect delinquent taxes owed by an assessee by seizing any property belonging to that assessee.



Till Tap Levy / Keeper's Levy

- **Profile the business for the following:**
 - Type of Business
 - Seasonal/Transient Businesses best candidates.
 - Potential Jeopardy Seizure Procedure.(§2953)
 - The hours of operation.
 - The hours of highest volume of transaction within the business.
 - Whether the business maintains a cash till.



Till Tap Levy / Keeper's Levy

- **Calculate and estimate the total tax amount owed and consider the following:**
 - If the amount owed is relatively small, initiate the Till Tap Levy procedure.
 - If the amount owed is somewhat large, initiate a Keeper's Levy procedure.



Till Tap Levy / Keeper's Levy

- **Till Tap Procedure**

- Determine the date and hour for till tapping the business.
- Schedule two or three staff to administer the till tap.
- Upon arrival at the business, identify the owner and present her/him with certificate of lien and other delinquency notices previously sent.
- Announce your collection intentions.



Till Tap Levy / Keeper's Levy

- **Till Tap Procedure (cont.)**

- Collect the cash and checks. For checks, request that the owner endorses the checks over to your office.

Note: If collecting checks and the owner refuses to endorse them, you may inform the owner that property seizure will be promptly initiated – the first action being closing the business.

- Upon collection of the total amount, provide the owner with documentation detailing that the taxes paid have been paid in full.



Till Tap Levy / Keeper's Levy

- **Till Tap Procedure**

Case Study #2

Mariposa County



Till Tap Levy / Keeper's Levy

- **Keeper's Levy Procedures**
 - Obtain Court Documents
 - Summary Judgment.
 - Writ of Attachment.
 - Specify the name and address of debtor's business.
 - The writ of execution expires 180 days after the issuance.



Till Tap Levy / Keeper's Levy

- **Keeper's Levy Procedures (cont.)**
 - Upon receipt of the court documents, complete the Levy Upon Debtor's Going Business form.
 - Present the Levy Upon Debtor's Going Business (See Sample form UNS 5-08) and Writ of Attachment to the Sheriff.
 - Once Sheriff collects money and submits it to your office, prepare a payment received letter and send to the business owner.



Collection Actions for Individuals

DMV Stop

DMV Stop

- **Definition and Authority**

- **DMV Stop:** A Department of Motor Vehicles (DMV) Stop is an action initiated by the tax collector that prevents the renewal or transfer of title of a vessel registration.
- **Authority:** Revenue and Taxation Code section 3205 authorizes the county tax collector to notify the DMV to withhold the renewal of a vessel registration, as well as the transfer of any title to or interest in, for any vessel owned by an assessee that has delinquent taxes.



DMV Stop

- **Preliminary Procedure**
 - Assemble list of properties that are vessels.
 - After the delinquency deadline is past, cull the initial list created to those vessels that have delinquent taxes.
 - Initiate a 30-day Notice of Intent to place a DMV Stop. (See sample form SCO 2-23).
 - October 15 is DMV deadline to initiate stop.



DMV Stop

- **Initiating the Stop**

- After the 30-day deadline is past, cull the initial list created to those vessels that still have outstanding delinquent taxes.
- Assemble the following information:
 - Vessel number.
 - Tax bill or account number.
 - Owner's last name.



DMV Stop

- **Initiating the Stop (cont.)**
 - Provide the vessel information to the DMV
 - There are three methods by which to transfer the information
 - Online.
 - Paper Form.
 - Batch Process.
 - Once the DMV is notified, a stop is placed on the vessel registration record to prevent renewal or transfer.



DMV Stop

- **Concluding Procedures**

- Once payment is received:
 - Contact the DMV and complete the Release Code requirements, which includes either:
 - issuing a *Vessel Tax Disposition* (BOAT 120) form to the vessel owner (to submit to the department) **or**
 - updating the department's records and remove the vessel tax hold.
- Upon completion of the release code requirements, the vessel registration can be renewed or transferred.



FTB Offset Program

FTB Offset Program

- **Definition and Authority**

- **FTB Offset Program:** The Franchise Tax Board (FTB) Offset Program (also known as the Interagency Intercept Collections (IIC) program) intercepts (offsets), upon request from an eligible government agency, refunds due to individuals who have delinquent debts owed that government agency.
- **Authority:** Government Code Sections 12419.2-3, 12419.5, and 12419.7-12 authorizes the FTB to operate the IIC program.



FTB Offset Program

- **Preliminary Steps**

- Prepare a REQUEST TO PARTICIPATE. (see sample form FTB 2282)
 - One time requirement. (Check for previous filing)
- Prepare a INTENT TO PARTICIPATE. (see sample form FTB 2282)
 - Annual requirement.
- Assemble delinquent assessee names for stand-by submission to FTB offset program.



FTB Offset Program

- **Secondary Steps**
 - **Submit Request to Participate.**
(State Administrative Manual 877.6)
 - **Submit Intent to Participate .**
(State Administrative Manual 877.6)
 - **Send Pre-intercept letter to tax-delinquent assessesees.** (State Administrative Manual 8790)
 - see sample form UNS 5-05



FTB Offset Program

- **Final Steps**

- Submit an Annual Listing of Accounts for Upcoming Year. (State Administrative Manual 877.6)
 - Assemble required information:
 - » Agency Code – Two-digit code assigned by FTB for your county.
 - » Social Security Number. (authority to obtain - Government Code Section 12419.8 and California Revenue & Taxation Code 408(c) and 19551)
 - » Assessee Name – first four letters.
 - » Debt amount.
 - » Your county's internal control number.



FTB Offset Program

- **Final Steps**

- As payments are intercepted and paid over the course of the year, assemble and submit a Modified Listing of Accounts to reflect any updates. (State Administrative Manual 877.6)



Questions???



Controller *John Chiang*
California State Controller's Office

Contact Information

Ken Press

Property Tax Collections Unit

(916) 445-6022

kpress@sco.ca.gov

SCO Unsecured Collection Resources

http://www.sco.ca.gov/ardtax_unsecured_proptax_collection_manual.html



(Tax collector's letterhead)

SEIZURE FOR TAXES

RE:

Date:

Assesses Name(s)
FEIN or SSN (if available)
Address
City, State, Zip

Acct No.

You are hereby notified that, pursuant to sections 2902, 2903, 2921.5, 2922, and 2951 through 2963 of the Revenue and Taxation Code of California, I hereby seize, on this date, all money, funds, cash, savings, checking accounts, and bank deposits now in your possession and belonging to the above named taxpayer(s).

Note: Penal Code section 428 states: "Every person who willfully obstructs or hinders any public officer from collecting any revenue, taxes, or other sums of money in which the people of this State are interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor."

AS SUCH, PURSUANT TO CALIFORNIA CODE, YOU ARE ORDERED TO TRANSFER FUNDS TO THE TAX COLLECTOR FORTHWITH. Please make the check or money order payable to the _____ County Tax Collector. The total amount due, including costs, is stated below:

Base Tax	_____
10% Penalty	_____
1.5 % Monthly Penalty*	_____
Seizure/Collection/Release Fee	_____
Recording Fee	_____
Less Payments	_____
Total Taxes Currently Due	_____

***An additional 1.5% penalty will be added the first day of each month until paid**

Enclosed please find check in the amount of \$_____ for payment of the above seizure.

___ No account found ___ No funds to remit ___ Account closed prior to seizure request ___ Other

I hereby certify under penalty of perjury that the foregoing is true and correct.

_____, _____ Phone () _____ Dated _____
Signature and Printed Name Title

(Tax collector's letterhead)

RELEASE OF SEIZURE FOR TAXES

Date:

Bank Name
Bank Address

Attn:

Subject: _____ County Treasurer and Tax Collector Bank Account Seizure

Dear _____,

This letter is to notify you that the _____ County Treasurer and Tax Collector's office, is herewith releasing its seizure in the amount of \$_____, dated on _____, and duly served against the account of:

Assessee Name
Assessee Address

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me at _____.

Sincerely,

Treasure and Tax Collector

Tax Collector Investigator

DECLARATION OF INTENT TO SEIZE PROPERTY

TAX COLLECTOR'S OFFICE

_____ COUNTY, STATE OF CALIFORNIA

WHEREAS, _____ has failed and neglected to pay unsecured property taxes in the sum of \$____, and I believe the taxes will not be collectible after the delinquency date, due to: (insert reasons)

Insert reasons here

I hereby give notice and declare that in accordance with provisions of §2953 of the California Revenue and Taxation Code, I am proceeding with SEIZURE of personal property, improvements, or possessory interests belonging or assessed to the assessee named above.

Dated _____, _____

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct

WITNESS my hand and official seal.

Tax Collector

By _____ Deputy

RECORD OF SEIZURE AND SALE

TAX COLLECTOR'S OFFICE

_____ COUNTY, STATE OF CALIFORNIA

Assessee: _____

Assessment No: _____ Value \$ _____ Tax: \$ _____ Tax-Rate Area: _____

Description of property assessed: _____

Location: _____

Written demand made of assessee on: _____, _____
Date Time

Address: _____

Attachments delivered to _____, _____, _____
Date Time

The property seized on _____, _____ is described as follows:
Date Time

Place of sale: _____

Keeper in charge: _____, _____, _____
Name Date Time

Notice posted:

By _____, on _____ at the hour of _____ m.

By _____, on _____ at the hour of _____ m.

By _____, on _____ at the hour of _____ m.

Sale will be held on: _____, _____, at the hour of _____ by _____

Description of property sold: _____

Sold to: _____ Address: _____

Amount paid: \$ _____ Receipt No.: _____

Released to keeper on _____, _____
Time Date

Amount of tax and penalties: _____ \$ _____

Costs: General seizure fee _____ \$ _____

Mileage: _____ at _____ per mile _____ \$ _____

Keeper's fee: _____ at _____ per day _____ \$ _____

Advertised in _____ on _____ \$ _____

Total \$ _____

Excess deposited in trust account \$ _____

DO NOT REMOVE THIS NOTICE

Penal Code Section 428 States: "Every person who willfully obstructs or hinders any public officer from collecting any revenue, taxes, or other sums of money in which the people of this State are interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor."

(This statement above for posted notice only)

NOTICE OF PUBLIC AUCTION OF SEIZED PROPERTY

Made pursuant to Section 2957, Revenue and Taxation Code

_____ COUNTY TAX COLLECTOR'S OFFICE

STATE OF CALIFORNIA

By reason of the failure to pay unsecured taxes levied to _____ and duly assessed for the years _____ in the sum of \$_____, notice is given that the _____ County tax collector will sell at public auction all or a portion of the property described as follows:

PROPERTY TO BE SOLD:

DATE AND TIME OF SALE:

LOCATION OF SALE:

MINIMUM BID: (optional)

TERMS OF SALE: (cash, money order, cashier's check, etc.)

INSPECTION OPPORTUNITY:

THE ASSESSEE'S RIGHT TO PAY THE AMOUNT DUE TO PREVENT THE SALE TERMINATES ONCE THE HIGH BID IS RECEIVED. IF THE PROPERTY IS NOT SOLD, THE RIGHT OF REDEMPTION IS REVIVED.

The property will be awarded to the highest bidder.

The county tax collector will transfer said property to the purchaser, with a bill of sale, upon receipt of payment of the amount of the bid. Title shall thereupon vest in the purchaser, subject to the rights of any prior lienholders of record. Any costs of handling, storage or transportation of the purchased property after the time of sale will be borne wholly by the purchaser, and no warranty of the property's condition or utility is made or implied by the county. The title to the property being sold by the tax collector, as well as the right of possession, may be subject to the rights of any prior lienholders of record.

After satisfaction of all taxes and related charges, including costs of conducting the auction, any remaining proceeds will be deposited in the county treasury, subject to claim by the person who owned the property just prior to its auction or his/her successor in interest. Any such excess not claimed within three years from the date of the sale becomes the property of the county.

(Signed)

County Tax Collector

Date: _____

Address: _____

City: _____ State: ____ Zip: _____

Phone: _____

TREASURER AND TAX COLLECTOR
COUNTY OF _____, STATE OF CALIFORNIA

Date: _____
Name: _____
Attention: _____
Address: _____
City: _____

NOTICE!

A public auction will be held on _____ at _____ to sell property seized by the _____ County Treasurer and Tax Collector to satisfy delinquent taxes owed by _____

REQUEST FOR ADMINISTRATIVE HEARING

You are hereby notified that you have a right to an administrative hearing **prior** to the above referenced auction to contest the sale of the following property for delinquent taxes:

Description: _____

If you wish to avail yourself of this right, you must contact this office in writing or by returning this form, signed, with the appropriate box checked below no later than _____. **Failure to do so by the aforementioned date will be considered a waiver of your right to a hearing and the property described above will be sold without further notice to you.** Should you request a hearing, you will be notified by Certified Mail of the date, time and location of the hearing.

_____, Treasurer and Tax Collector
Name of Tax Collector

By: _____, Deputy

I REQUEST / DECLINE A HEARING

I the undersigned, hereby Request _____ Decline _____ an administrative hearing as explained above. I understand that failure to request an administrative hearing will be considered a waiver of my right to dispute the sale of my property. I further understand that failure to attend a requested administrative hearing, without substantial and significant reason, will result in the sale of the subject property without further notice to me.

Return this notice to the _____ County Tax Collector's Office.

Dated: _____ Signed: _____

**TREASURER AND TAX COLLECTOR
COUNTY OF _____, STATE OF CALIFORNIA**

Date: _____

Name: _____

Attention: _____

Address: _____

City: _____

NOTICE!

A public auction will be held on _____ at _____ to sell property seized by the _____ County Treasurer and Tax Collector to satisfy delinquent taxes owed by _____

ADMINISTRATIVE HEARING NOTICE

Hearing Date: _____

Time: _____

You are hereby notified that an administrative hearing will be held on the date and time noted above at the _____ County Treasurer and Tax Collector's office, located at _____, _____, California _____ to determine if there is any reason why the following described property should not be sold at public auction.

Description:

Your failure to attend the scheduled administrative hearing without notifying the _____ County Treasurer and Tax Collector prior to the hearing will result in the sale of the subject property without further notice to you. The circumstance(s) of any reported inability to appear must be substantial and significant.

_____, TREASURER AND TAX COLLECTOR

By: _____, DEPUTY

(Tax Collector's Letterhead)

NOTICE OF INTENT TO HOLD LIQUOR LICENSE

Date

Assessee/Business Name
Address

Pursuant to Business and Professions Code Sections 23815 et al. and 24049, a notice of hold will be filed with the Department of Alcoholic Beverage Control (ABC) for the non-payment of Unsecured Property Taxes.

The hold will be filed on ____ (date)_____.

In order to prevent the filing, the tax amount of \$_____ must be remitted on or before_____.

Only cash, money order, or certified funds will be accepted and must be received at:

_____, **Treasurer-Tax Collector**
County Address

If you have any questions, please contact our office at:

Sincerely,

_____, Treasurer-Tax Collector

By: _____
, Tax Collector Investigator

(Agency's Letterhead)

LIQUOR LICENSE HOLD REQUEST

Date:
Account No.:

Department of Alcoholic Beverage Control
3810 Rosin Ct, Suite 150
Sacramento, CA 95834

Re: _____, Licensee

The above-named licensee is indebted to _____ County for the lien of delinquent unsecured personal property taxes due under the provisions of the California Revenue and Taxation Code. You are requested to withhold transfer or renewal of any liquor license of the above-named licensee under the provisions of Business and Professions Code section 24049, pending release from this office.

Should you receive an application for the transfer or renewal of the license, please furnish the information for the items shown below so that we may notify the persons concerned.

We will release the withhold transfer as soon as this tax lien has been paid.

Transferee Name: _____

Transferee Address: _____

ABC File No.: _____ Liquor License No.: _____

Escrow Agent (if applicable): _____

Date Application for Transfer
Filed: _____

District Administrator,
ABC: _____

(Tax Collector's Letterhead)

LIQUOR LICENSE HOLD – RELEASE ADVICE

Date:
Account No.:

Department of Alcoholic Beverage Control
3810 Rosin Ct., Suite 150
Sacramento, California 95834

Administrators:

Please release our hold against the liquor license transfer/renewal involving the licensee named herein.

_____, Licensee
_____, Transferor
_____, Transferee

ABC File No. _____

Liquor License No. _____

Thank you,

_____, County Tax Collector

By: _____, Deputy

(Levy upon Debtor's Going Business)

INSTRUCTIONS TO THE SHERIFF OF THE COUNTY OF _____

The Sheriff must have written, signed, instructions by the attorney for the creditor, or the creditor if he / she has no attorney in accordance with CCP 262; 687.010.

_____ vs. _____ Case No. _____
Plaintiff Defendant

If the writ contains multiple debtors, please indicate which debtor (s) is the owner of the going business: _____

SECTION I (Property)

YOU ARE INSTRUCTED TO LEVY ON THE JUDGMENT DEBTOR'S BUSINESS AS FOLLOWS:

(check only one box - 1, 2 or 3)

- 1. [] CONDUCT "TILL TAP" ONLY by taking immediate custody of CASH/CHECK PROCEEDS FROM SALES ONLY from the cash register or usual money receptacle at the business. (Section II below not required for this action)
2. [] PLACE A KEEPER in the judgment debtor's business for the period of time indicated in Section II (below), for the purpose of taking custody of CASH / CHECK PROCEEDS FROM SALES ONLY pursuant to Section 700.070(c) of the Code of Civil Procedure.
3. [] PLACE A KEEPER in the judgment debtor's business for the period of time indicated in Section II (below), for the purpose of taking custody of CASH/CHECK PROCEEDS FROM SALES AND TANGIBLE PERSONAL PROPERTY in the manner prescribed by the law. At the end of the keeper period, or if, pursuant to CCP 700.070(b)(1), the judgment debtor objects to the placement of the keeper (check only one of the boxes below - A or B) ...
A. [] Seize all cash and checks, release all other tangible property, release the keeper and leave.
B. [] Seize cash and checks, inventory, move, store, and sell tangible personal property as directed by the judgment creditor, in the manner prescribed by law. NOTE: A minimum deposit of \$_____ is required pending further quotation. Pursuant to 685.100 of the Code of Civil Procedure, the levying officer will not take exclusive custody of property unless the judgment creditor has deposited sufficient sum money to pay costs of moving and storage.

SECTION II (Keeper period)

THE KEEPER IS TO BE INSTALLED IN THE BUSINESS FOR A PERIOD OF:

(check one box only)

4 [] 12 [] 24 [] hours each day for _____ day (s).

SECTION III (Business information)

_____/_____/_____
Name of Business/ Address/ City

Business hours are _____ a.m. to _____ p.m., Days closed _____

NOTICE: ALL COMMUNICATIONS, REFUNDS, AND COLLECTIONS WILL BE MADE TO THE NAME AND ADDRESS LISTED BELOW: (Please Print)

Accept \$ _____ plus levy costs and interest to satisfy this case.

Signature of attorney (or creditor without an attorney)

Date

PRINT Name and Address of attorney (or creditor without an attorney)

TEL () _____ EXT. _____ FAX () _____

**NOTIFICATION LETTER TO ASSESSEE ON TAX DELINQUENT VESSELS
(Rev. & Tax. Code, §3205)**

VESSEL NUMBER: _____ ASSESSEE: _____

TAX ACCOUNT NUMBER: _____ ADDRESS: _____

Your name will be submitted to the California Department of Motor Vehicles to withhold renewal of your certificate number for the vessel referred to above, because you have failed to pay taxes on said vessel to _____ (county name) _____. This procedure is in addition to standard county delinquent property tax collection procedures and will increase the amount you owe by the cost involved.

Vehicle Code section 9880 restricts the Department of Motor Vehicles from renewing the certificate number of a vessel if the county tax collector has notified the department, pursuant to Revenue and Taxation Code section 3205, that taxes levied upon the vessel are delinquent. The Department of Motor Vehicles will not renew a certificate number until the delinquency has been satisfied.

Contact: _____
Name

Address

Phone number

By: _____, _____
Date

Initial Request to Participate

Interagency Intercept Collections Program

Date:

DIVISION OF ACCOUNTING & REPORTING
BUREAU OF STATE TAX ADMINISTRATION
ATTN OFFSET COORDINATOR
OFFICE OF THE STATE CONTROLLER
PO BOX 942850
SACRAMENTO CA 94250-5880

FAX: 916.327.2563

The _____ requests authorization to participate
(Agency/College)

in the Interagency Intercept Collections Program beginning with the 20__ process year.

We are a:

State Agency:

The debts for which we are requesting intercept services are similar to those specified in California Government Code sections 12419.5, 12419.10, and 12419.11 for debts owed to state agencies. In addition, these debts meet the requirements defined in State Administrative Manual Sections 8790.1 through 8790.8

University:

The debts for which we are requesting intercept services are similar to those specified in California Government Code sections 12419.7 for financial obligations due a college or college districts and section 12419.9 for amounts dues an accredited post-secondary educational institution. These intercept services may be for delinquent registration, tuition, and other fees due to bad checks or library fines. In addition, these debts meet the requirement defined in State Administrative Manual Sections 8790.1 through 8790.8

City or county agency:

The debts for which we are requesting intercept services are similar to those specified in California Government Code sections 12419.8 and 12419.10 for county debts, such as delinquent taxes and penalties, fines, bails, vehicle parking penalties or court-order reimbursements.

See the attached copy of the Pre-Intercept Notice. This notice informs our debtors that their funds will be intercepted to pay delinquent debts owed to our agency/college

Check all boxes below to indicate the type of debt(s) you intend to submit to the Intercept program

Dishonored
Checks

Fees

Fines

Parking

Judgments

Taxes

Tuition

Insurance

Unpaid
Services

Overpayment

Other

Executive Officer/Director
(Signature required)

Telephone number: _____

INTENT TO PARTICIPATE

(Complete both sides of this form, sign, and either fax or mail it to us)

Agency type: State College City County

1. Agency name _____

Division/branch _____

2. Agency code _____

(Enter the two-digit code assigned to your agency by FTB)

3. Process year 20 ____

4. Public contact unit. (Provide an **address and phone number for your debtors** to contact you directly.)

If your agency permits in-person inquiries regarding debts, provide a street address and include the floor, room, and/or suite number. For agencies that do not have a public contact window, provide a post office box.

Please check this box if the public contact unit is a collection agency/service

Agency name _____

Unit name _____

Room/suite/floor _____

City _____

State _____ Zip code _____

Telephone(____) _____ Ext. _____

5. FTB Intercept Program liaisons:

Provide the names and direct telephone numbers of up to three individuals we may contact to resolve issues or obtain account information. These individuals should be authorized to make requests for intercept services.

(Note: Do not list a collection agency's contact person in this portion; only the authorized participating agency's contact(s) should be listed here.)

a) Name _____

Position _____

Telephone (____) _____ Ext. _____

Email address _____

(Email addresses may be provided to the State Controller's Office for billing purposes)

b) Name _____

Position _____

Telephone (____) _____ Ext. _____

Email address _____

c) Name _____

Position _____

Telephone (____) _____ Ext. _____

Email address _____

6. Include your agency address to send intercept listings, warrants, fund transfers, media submissions, and billings:

Agency name _____

Unit name _____

Address _____

Room/suite/floor _____

City _____

State _____ Zip code _____

Contact name _____

Telephone(____) _____ Ext. _____

Email address _____

FAX number (____) _____

7. Select your agency type (one only):

State agency of college:
Complete either **A, B, or C**. The State Controller will credit the intercepts accordingly

A. General checking account number
_____ (Three-digit number)

B. Special Fund Name: _____
(Fund#) (Org. Code)

State Controller's account number: _____
(Contact you accounting office for this number.)

C. Warrant

City or county agency

A warrant will be issued to your agency listing the intercept fund sent to you.

AGENCY CERTIFICATION

(Must be signed and completed in full)

This document notified FTB that the _____ AGENCY/COLLEGE _____ plans to participate in the Interagency Intercept Collections program for the 2008 process year. In doing so, I certify that all debts submitted for the offset comply with the following Government Code Sections (please mark one):

State agencies and colleges — 12419.5, 12419.7, 12419.9, 12419.10 and 12419.11

County and city agencies — 12419.8 and 12419.10

I also certify that the _____ AGENCY/COLLEGE _____ agrees to pay administrative costs to the California State Controller's Office for processing these offset accounts, and that I am authorized to request services on behalf of the agency/college.

In addition, I certify that all records, copies, files, and media submissions received by the _____ AGENCY/COLLEGE _____ shall be destroyed in a manner acceptable to FTB. The

_____ AGENCY/COLLEGE _____ will notify FTB when the records are destroyed. Approved destruction methods that permanently render data unreadable and unusable include:

- Degaussing and magnetizing disks.
- Damage to disks that prevents their use in any disk drive.
- Criss-cross shredding of the shreds are 5/15 inch or smaller.

I further agree that our agency/college's fax signatures sent to FTB should be treated as original signatures.

Signature _____

Date _____

Title _____

Telephone _____

❖ ***FTB will not send or receive taxpayer social security numbers via regular Email. Please do not use regular Email to request sensitive taxpayer information. However, to register for secured Email, contact our intercept liaison at (916) 845-5344.***

(tax collector's letterhead)

PRE-INTERCEPT NOTICE

Date

Name
Address
City, State, Zip

Acct No.
Bill No.
Tax Year

RE: Pre-Intercept Notice

Dear _____ :

We are writing to notify you that our office is contacting the State of California Franchise Tax Board to submit your name into the Interagency Intercept Collections program.

This collections program is designed to intercept any money that the state may owe an individual and instead apply the money toward any delinquent personal property taxes and any associated penalties and interest that said individual may owe to the county.

As such, once your name is submitted, if you are owed a tax refund or win a California Lottery prize, the Franchise Tax Board will prevent the money from disbursing to you and instead apply it toward the amount you owe the county.

California Government Codes sections 12419.8 and 12419.10 authorize the State Controller's Office to collect money owed to county, or any other government entity, by intercepting any money that the state owes an individual. This includes tax refunds or state lottery winnings.

Our records show that the total amount now due and payable to the County of _____ for delinquent taxes and associated penalties and interest is \$_____. You have 30 days to pay voluntarily before we submit your name to the Franchise Tax Board for an intercept.

If you have any questions concerning the nature of this liability, please contact us within 30 days of the date of this notification. If you object to this action, a county representative will review your case upon receipt of your written objection. If you submit no objection in writing, or if we consider your objection to be insufficient; we will proceed with this action.

Sincerely,

(Tax Collection Signatory)
(Title)