

## **6-03/261.00 Treasurer/Tax Collector Notices**

The Revenue and Taxation Code allows the Treasurer/Tax Collector to designate an agent to serve such notices. The responsibility of the Sheriff to serve process and notices are set forth in the Government Code and there are no statutes indicating the Sheriff has a duty to act as an agent for the Treasurer/Tax Collector in any capacity. Court Services Division personnel shall not serve notices for the Treasurer/Tax Collector including the notice referenced above.

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