6-27/940.00 Proceeds from Sale Other Than Homestead

The levying officer shall distribute the proceeds of sale or collection in the following order:

- To persons having preferred labor claims that are required to be satisfied (CCP 701.810(a))
- To the state department or agency having a state tax lien that is superior to the judgment creditor's lien (CCP 701.810(b))
- If property was sold, and the purchaser was not the judgment creditor, to the judgment creditor in the amount of any deposit made to satisfy a third party claim with interest thereon at the rate on money judgments from the date of the deposit (CCP 701.810(c))
- To the judgment debtor in the amount of any applicable proceeds exemption for a motor vehicle, household furnishings and other personal effects, or tools of trade. Such proceeds shall be used to satisfy the following in the order of their respective priorities and the balance paid to the debtor:
    - Any consensual liens and encumbrances, and any liens for labor or materials, that are subordinate to the judgment creditor's lien (CCP 701.810(d)(1))
    - Any state tax lien if the notice of lien on the property sold or collected has been recorded or filed prior to the time the levying officer received the proceeds of the sale or collection (CCP 701.810(d)(2))
- To the levying officer for any costs not prepaid (CCP 701.810(e))
- To the judgment creditor to satisfy
    - First, the costs and interest accruing after issuance of the writ (CCP 701.810(f)(1))
    - Second, the amount due on the judgment with costs and interest as entered on the writ (CCP 701.810(f)(2))
- To any other judgment creditors who have delivered writs to the levying officer, accompanied by instructions to levy upon the judgment debtor's property or the proceeds of its sale or collection, or any other persons actually known by the levying officer to have a claim, lien, or other interest subordinate to the judgment creditor's lien that is extinguished by the sale and is not otherwise satisfied, in the amounts to which they are entitled in order of their respective priorities (CCP 701.810(g))
- To the judgment debtor in the amount remaining (CCP 701.810(h))