

## **6-33/100.00 Tax Collections and Liens**

When a tax debt is owed, California and federal law allows an automatically statutory lien that attaches to all real or personal property the taxpayer owns or has a right to. A Notice of (State or IRS) Lien is sent to the taxpayer. If the taxpayer does not respond to Notice, pay in full, or set up a payment plan, a Notice of (State or IRS) Tax Lien may be filed. This secures and protects the tax debt owed to the county, state, or Internal Revenue Service (IRS). A Notice of (State or IRS) Tax Lien does not actually create a lien, it merely informs others of a lien that already exists by statute. However, the date of the Notice filing is important for determining the priority against other creditors.

An IRS Notice of Federal Tax Lien is publicly filed with the state and county jurisdictions. A California Notice of State Tax Lien can be:

- Recorded with one or more county recorders (real property)
  - Filed with the California Secretary of State (personal property)
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