6-33/110.00 Priority of Tax Liens and Writs of Attachment or Execution

A tax claim of the State of California, or a county, does not have a preference over specific liens, such as those of attachments, created in favor of third parties before the state or county commences proceedings to enforce its claim, unless the statute creating the tax shows legislative intent to give it priority. (People v. Biscailuz, 95 CA 2d 635; Home Owners' Loan Corporation v. Hansen, 38 CA 2d 748) No general rule as to priority of such taxes can be given. The question as to whether a particular tax has priority over an attachment or execution levy can be determined only from the specific legislative enactment authorizing the tax involved. The legislative intent to give priority to a tax lien need not be declared in express terms if the intent appears by reasonable inference. (Guinn v. McReynolds, 177 CA 230)