6-33/200.00 County Taxes

• 6-33/210.00 Property Taxes Secured by Real Estate

Every tax on real estate is a lien against the property assessed. (RTC 2187; GC 43001) Taxes on improvements may be made a lien on real estate of the owner of such improvement. (RTC 2188, 2188.2) A tax on personal property is a lien on the owner's real property in the county, if the fact of the lien is shown on the secured assessment roll opposite the description of the real estate. (RTC 2189; GC 43001) These tax liens attach annually at 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. (RTC 2192) They have the effect of an execution duly levied against the property subject to the lien. (RTC 2193) The legislature has the power to make tax liens on real property have been held to be a paramount lien. (California Loan v. Weis, 118 C 489; Courtney v. Byram, 54 CA 2d 769)

• 6-33/220.00 Unsecured Personal Property Taxes

Officials collecting taxes on unsecured personal property are authorized to file a certificate stating amount of tax, penalty, and interest due, together with information relating to assessee liable for amount due with the clerk of the court. (RTC 3101) The clerk of the court, immediately upon the filing of the certificate, shall enter a judgment for the county against the assessee in the amount of the tax, etc. (RTC 3102)

• 6-33/230.00 Force and Effect

An abstract or copy of the judgment may be recorded in the office of the county recorder of any county. From the time of the recording, the amount of the tax, penalty, and interest constitutes a lien upon all property of the assessee in the county owned by him at the time, or acquired thereafter, before the lien expires. The lien has the force, effect and priority of a judgment lien and continues for ten years from the date of the recording, unless sooner released or otherwise discharged. Periodically, ten-year extensions of the lien may be had. (RTC 3103)

Upon the request of the official collecting the taxes, execution may issue upon such judgment, and levies and sales may be held thereunder, as prescribed in the Code of Civil Procedure. (RTC 3106)

• 6-33/240.00 Seizure and Sale

Generally, the Sheriff's Department is not the levying officer and is not involved regarding seizing and selling of personal property. When taxes due on property are not secured by sufficient real estate, such taxes may be collected by the "seizure and sale," by the county Tax Collector of personal property, improvements and possessory interests belonging or assessed to the taxpayer. (RTC 2951, 134) Notice of the time and place of sale must be given at least one week before the sale by publication in a newspaper in the county, or by posting in three public places. (RTC 2957) On payment of the price bid for property sold, the delivery of the property with a bill of sale vests title in the purchaser even against a legal owner. (RTC 2960; R.C.A. Photophone, Inc. v. Huffman, 5 CA 2d 401) Incurred costs of seizing, sales advertisement, and keeper fees

can be added to the sale of seized property. (REV 2958)

However, if a Writ of Execution is issued under RTC 3106, the Sheriff's Department would have authority to act as levying officer as with other civil judgments. In such cases, refer to 6-27/000.00 EXECUTION SALE.