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)