

## 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](#))

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