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.