6-33/320.60 Warrants for Collection

The Franchise Tax Board or its authorized representative may issue a warrant for the collection of any tax, interest, or penalty and for the enforcement of any lien. (RTC 19231) The warrant shall be levied and sale made pursuant to it in the same manner and with the same force and effect as a levy of and sale pursuant to a writ of execution. (RTC 19232) The Sheriff's Department's fee for service and expenses shall be paid in advance by the FTB. (RTC 19233) However, no levy may be issued on any property or right to property to be sold in accordance with the Code of Civil Procedure until a thorough investigation of the status of the property has been completed by the Franchise Tax Board. (RTC 19236(a)(1))