

## **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\(a\)\(1\)](#))

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