6-33/410.00 Procedure After Notice of Tax Lien

Upon receipt of notice of tax lien from the Internal Revenue Service, immediately notify the creditor's attorney by form letter "Internal Revenue Tax -Notice to Creditor" and enclose a copy of the notice, if available. The Office Supervisor or designee shall release property held under attachment or execution to the Internal Revenue Service, or to the debtor if it so directs, under any of the following conditions:

1. Upon receipt of release from the creditor's attorney.
2. Upon failure of the creditor to pay further deposits to cover expenses after demand under CCP 488.050 or 685.100.
3. Upon receipt from the Internal Revenue Service of its Final Notice and Demand, in the absence of an objection received from the creditor's attorney in reply to Sheriff's notice to creditor; provided, of course, that the tax lien has apparent priority. However, always allow the creditor's attorney at least 10 days' time after the mailing of the Sheriff's notice within which to dispute any tax priority.