



TREASURER-TAX COLLECTOR COUNTY OF SAN DIEGO

DAN McALLISTER
TREASURER-TAX COLLECTOR

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TTC FILE NO:

MAP TAX CLEARANCE CERTIFICATE REQUEST PROPERTY QUESTIONNAIRE

FOR OFFICE USE ONLY

FEE : \$30.00

Tax Clearance Certificates are prepared in accordance with Section 66493(a) of the California Government Code, the following information is necessary for the calculation of the tax liability and surety amount to be bonded and deposited with the Clerk of the Board of Supervisors. **This form AND a map must be completed for all new requests, or when the name of the map, legal description, or project acreage changes, or when six months have passed from the time the map was last submitted. This form must be re-submitted to request a reissue, or when a change has been made to how title to the property is held.**

Please complete this questionnaire and return it with a copy of the map and payment of \$30.00 fee to the above address and to the attention of the **MAP TAX CLEARANCE SECTION**. Failure to complete this form and provide the necessary documentation may delay the processing of the request for a Tax Clearance Certificate.

If property taxes are paid with non-guaranteed funds, there will be a 30 day waiting period prior to the issuance of the tax clearance certificate. To avoid the 30 day waiting period make property tax payments with cash, cashier's check or Fed wire.

PROPERTY INFORMATION

MAP TYPE (Check one)

SUBDIVISION

TRACT

PARCEL

MAP NAME/ NUMBER

PROPERTY ADDRESS

IMPROVEMENTS / PERMITS

Have there been any improvements or permits made within the last year? YES (Explain below)

NO

If yes, explain what the improvements or permits are, their value, and what stage of completion they are in:

Are there any exemptions from reassessment for the improvements or permits? Explain and provide documentation.

OWNERSHIP INFORMATION

CURRENT OWNER'S NAME

(Must appear exactly as title is held.)

DATE PROPERTY ACQUIRED

(Attach copy of Deed Conveying Title if change to title has been made within the last year.)

BY DEED DOCUMENT NO.

PRIOR OWNER'S NAME

(Complete if there has been a change in the way title to the property is held within the past year.)

CONTACT INFORMATION FOR PICK UP OF TAX CLEARANCE CERTIFICATE

NAME

PHONE

ADDRESS

E-MAIL

FAX

CERTIFICATION OF REQUESTOR

The required signature must be that of the Developer, Owner, Subdivider, or other principal of the subdivision.

"I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND ACCURATE."

DECLARANT'S NAME

TITLE

SIGNATURE

DATE

PHONE

GUIDELINES FOR OBTAINING A TAX CLEARANCE CERTIFICATE AND FINAL STEPS FOR RECORDING A SUBDIVISION OR PARCEL MAP

REQUESTING THE TAX CLEARANCE CERTIFICATE

A copy of the map, Property Questionnaire, and \$30.00 fee must be submitted to the MAP TAX CLEARANCE SECTION of the Treasurer-Tax Collector's office to obtain a Tax Clearance Certificate. The request should be submitted **four (4) weeks** prior to when the Tax Clearance Certificate is needed, or prior to the recording of a final map.

Should there be any change to the name of the map, the legal description stated on the map, project acreage, or a change of ownership; and/or, should the Tax Clearance Certificate or map become "VOID" (i.e., Expire), a new Tax Clearance Certificate is required. To obtain another Tax Clearance Certificate, the map, Property Questionnaire, and \$30.00 fee must be re-submitted.

After the Tax Clearance Certificate is issued, it must be filed with the County Recorder. A \$4.00 filing fee is required to be paid to the County Recorder. The County Recorder will provide a conformed copy of the Tax Clearance Certificate at the time of filing.

TAXES

Payment of both the first and second installment of any and all existing current year tax bills, and any prior year defaulted taxes, must be made before a Tax Clearance Certificate will be issued. Payment should be made with guaranteed funds (Cash, Cashier's check, or Fed wire). If payment is made by any other method, there is **30 DAY WAITING PERIOD** from date the payment is processed until the Tax Clearance Certificate will be issued.

The Treasurer-Tax Collector will identify the tax liability for any charges that have not been billed, and calculate the estimated tax liability for all taxes through the lien date year. January 1st is the "lien date" for property taxes. The estimated tax liability amount will be stated on the Tax Clearance Certificate as the required Bond amount. A surety deposit, bond, or letter of credit is required to guarantee the payment of the lien date year's tax liability for all subdivisions or tract maps for which a tax bill is not yet enrolled. By ordinance, the County has waived the requirement to secure the payment of estimated taxes or special assessments for parcel maps of four or fewer parcels and for adjustment plats.

BOND

The Tax Clearance Certificate states the bond amount that is required. The bond or surety is posted with the Clerk of the Board of Supervisors, Room 402. To obtain information on requirements, instructions, and forms for posting a surety bond, please go to Room 402 of the County Administration Center or call the Clerk of the Board of Supervisors' office at (619) 531-5600. The surety may be in the following forms: a cashier's check made payable to the County of San Diego; a letter of credit from a bank or other financial institution; or, a bond from an insurance company or other bonding agent.

All documents (Map, Tax Clearance Certificate, and Bond) must match exactly to the map name, tract number, or tentative map or work order number as it appears on the map; or, in the case of a parcel map or map waiver project, the Project Plan documents. If changes to the map or ownership occur, a new Tax Clearance Certificate will be required.

The subdivider, or principal, is responsible for payment of all taxes through the lien date year, whether paid directly to the Treasurer-Tax Collector or by guaranting payment by posting of a surety or cash bond, or letter of credit. The Clerk of the Board of Supervisors will release, all or part, of the surety or cash bond, or letter of credit, only upon receipt of authorization and approval from the Treasurer-Tax Collector. **The Treasurer-Tax Collector will not authorize or approve the a bond to be released until BOTH INSTALLMENTS of all the tax bill(s) are paid.**

Annual property tax bills are available in late September. First installment must be paid by December 10th, and second installment by April 10th to avoid penalties. If an installment becomes delinquent, The Tax Collector will demand payment (with penalties) from the surety deposit or bond held by the Clerk of the Board.

FINAL MAP

The Treasurer-Tax Collector requires proof that the Tax Clearance Certificate be is filed prior to signing the mylar map. A conformed copy of the filed Tax Clearance Certificate is provided by the Recorder at the time of filing. The map processing section will not sign the final map before receiving the conformed copy of the Tax Clearance Certificate.

If a surety bond is required, the map is sent to the Clerk of the Board of Supervisors after all other signatures have been obtained on final map. Before the Clerk of the Board of Supervisors will sign a final map and send it to the Recorder, they must verify that bond or other surety has been posted. The Clerk of the Board of Supervisors requires payment of \$34.00 Tax Compliance Fee for every map processed. When no tax surety deposit is required, only the County Tracts (unincorporated areas) are sent to the Clerk of the Board of Supervisors for board approval. All other maps are sent directly to the County Recorder.

REMEMBER: All documents (Map, Tax Clearance Certificate, and Bond) must match exactly to the map name, property ownership. If changes to the map or ownership occur, or a Tax Clearance Certificate becomes VOID, a new Tax Clearance Certificate will be required. Allow 4 weeks to process the new request.