



TREASURER-TAX COLLECTOR COUNTY OF SAN DIEGO

COUNTY ADMINISTRATION CENTER • 1600 P ACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CALIFORNIA 92101-2477 • (619) 531-5709 • FAX 595-4626

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TREASURER-TAX COLLECTOR
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CHIEF DEPUTY TAX COLLECTOR
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PROPERTY OWNERSHIP QUESTIONNAIRE FOR SUBDIVISION AND PARCEL MAPS

Pursuant to Section 66493 (a) of the California Government Code, the above data is necessary for the precise and expeditious calculation of a tax surety amount to be bonded or deposited with the Clerk of the Board of Supervisors.

Timely, complete, and accurate information is mandatory for a proper and appropriate tax surety amount.

Please complete the questionnaire below and return it with a copy of the final map to the above address and direct it to the attention of the Subdivision and Parcel Map Section. The required signature must be that of the developer, owner, subdivider, or other principal of the subdivision.

*** 60-Day waiting period on all tax clearance certificates not paid by cashier's check or certified funds. ***
There is a \$30.00 fee for the issuance of a tax clearance certificate.

SUBDIVISION NAME OR TENTATIVE PARCEL MAP NUMBER _____

CURRENT OWNER'S NAME _____

ASSESSOR'S PARCEL NUMBER(S) _____

DATE ACQUIRED _____

PREVIOUS OWNER'S NAME IF LESS THAN A YEAR _____

NOTE: IF OWNERSHIP HAS CHANGED IN THE PAST SIX MONTHS, ATTACH A COPY OF THE ESCROW INSTRUCTIONS OR A COPY OF THE DEED.

HAVE IMPROVEMENTS BEEN MADE ON THE PROPERTY DURING THE PAST YEAR?

YES _____ NO _____

IF YES, PLEASE ATTACH AN EXPLANATION (Use attached Explanation of Improvements.pdf form).

NAME AND TELEPHONE NUMBER OF THE PERSON TO BE CONTACTED:

NAME: _____

ADDRESS: _____

TELEPHONE NUMBER: _____ FAX NO. _____

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

SIGNED: _____

TITLE: _____

DATE: _____

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

**DAN McALLISTER, SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CALIFORNIA 92101-2477
PHONE (619) 531-5709**

A copy of the final map (subdivision or parcel map) along with an ownership questionnaire (copy attached) must be sent to the Subdivision Section, Treasurer-Tax Collector, at least **four weeks** prior to the recording of a map.

You can call the subdivision section at (619) 531-5709 to check on the status of taxes at least two weeks after the submittal. **When you call, refer to the subdivision name or tract number; if it is a parcel map, refer to the tentative parcel map number or the work order number.**

All current and back taxes have to be paid by cashier's or certified funds before any certificate is issued. If the taxes are paid by any other method, there will be a **60-DAY WAITING PERIOD** before a tax certificate is issued.

Because January 1st is the "lien date" on property taxes, a surety deposit, bond, or letter of credit is required to guarantee the payment of next year's taxes for all subdivisions or parcel maps recorded between January 1st and September ____, (date the tax bills are out and payable). When the tax bills are available, both first and second installments are required to be paid. No Surety will be accepted to obtain a tax certificate.

To obtain a blank form for the bond or letter of credit, please go to Room 402 of the County Administration Center or call the Clerk of the Board of supervisors' office at (619) 531-5600.

After all the taxes due are paid and the surety amount is determined, the applicant may obtain the tax clearance certificate. There is a \$30.00 fee for the tax clearance certificate. The certificate must be recorded at the office of the County Recorder in Room 260. The Recorder will conform a copy of the certificate for the applicant. A \$4.00 recording fee is required. The conformed copy must then be delivered to the map processing section of the county or the City where the subdivision is located. The map processing section will not sign the final map before receiving the conformed copy of the tax clearance certificate.

If a surety is required, the map is sent to the Clerk of the Board of Supervisors after approval of the final map. If the Clerk has a bond or other surety posted, they will sign the map and send it to the recorder. The clerk of the Board of Supervisors will charge a \$34.00 Tax Compliance fee for every map processed.

When no tax surety deposit is required (maps recorded between late September and December 30), only the County Tracts (unincorporated areas) are sent to the Clerk of the Board of Supervisors for board approval and all other maps are sent directly to the recorder.

By the last week of September the current tax bills should be out and payable. First installment must be paid by December 10th, and second installment by April 10th. The Tax Collector will demand payment (with penalties) from the surety deposit or bond if the first installment becomes delinquent.

The surety bond will not be released until **BOTH INSTALLMENTS** are paid.

The subdivider or principal is responsible for having all taxes paid on any recorded map, whether surety was posted by cash, bond, or letter of credit. If cash surety has been deposited with intent to use the money to pay the taxes, the Clerk of the Board of Supervisors should be informed at the time the cash is deposited.

The Subdivision Technician in the Tax Collector's office determines the amount of the surety deposit required. However, the surety is posted with the Clerk of the Board of Supervisors, Room 402. The surety may be in the following forms:

- a) a bond from an insurance company or other bonding agent
- b) a letter of credit from a bank or other financial institution
- c) a cashier's check made out to the County of San Diego

The Subdivision name or the tract number must be on the bond or other form of surety. In the case of a parcel map, the tentative map number or the work order number must be on the surety deposited with the Clerk of the Board of Supervisors.

If you need more information, call the subdivision section at (619) 531-5709.