



# TREASURER-TAX COLLECTOR COUNTY OF SAN DIEGO

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TREASURER-TAX COLLECTOR

COUNTY ADMINISTRATION CENTER • 1600 PACIFIC HIGHWAY, ROOM 162  
SAN DIEGO, CALIFORNIA 92101-2477 • (619) 557-4004 • FAX 685-2589

TTC FILE NO:

## MAP TAX CLEARANCE CERTIFICATE REQUEST PROPERTY QUESTIONNAIRE

FEE : \$30.00

PAID BY

DATE PAID

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 or deposited with the Clerk of the Board of Supervisors.

Please complete this questionnaire and return it with a copy of the final map 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  SUBDIVISION  TRACT  PARCEL

MAP NAME/ NUMBER

PROPERTY ADDRESS

### IMPROVEMENTS / PERMITS

Have there been any improvements or permits made within the last year?  YES  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 copy.

### OWNERSHIP INFORMATION

CURRENT OWNER'S NAME

(Must appear exactly as title is held.)

DATE PROPERTY ACQUIRED

(Attach copy of Deed Conveying Title if change of ownership within last year.)

BY DEED DOCUMENT NO.

PRIOR OWNER'S NAME

(Complete if there has been a change in the way title is vested 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 FINAL SUBDIVISION OR PARCEL MAP**

**REQUESTING THE TAX CLEARANCE CERTIFICATE**

A copy of the final 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. Please submit the request **four weeks** in advance of when the Tax Clearance Certificate is needed, or prior to the recording of a map.

Should there be any change to the name of the map, the legal description stated on the map, a change of ownership, and/or the Tax Clearance Certificate becomes void, or expires, a new Tax Clearance Certificate is required. To obtain an update or reissue of a Tax Clearance Certificate, the map, Property Questionnaire, and \$30.00 fee must be re-submitted.

The Tax Clearance Certificate must be recorded with the County Recorder. A \$4.00 recording fee is required. The County Recorder will conform a copy of the Tax Clearance Certificate at the time of recording.

**TAXES**

When the tax bills are available, both first and second installments are required to be paid in full prior to the issuance of the Tax Clearance Certificate. All unpaid current and back taxes must be paid in guaranteed funds (Cash, Cashier's check, or Fed wire) before a Tax Clearance Certificate is issued. If taxes are paid by any other method, there is **30-DAY WAITING PERIOD** from date payment is processed before the Tax Clearance Certificate will be issued.

January 1<sup>st</sup> is the "lien date" for property taxes. The tax liability through the lien date fiscal year will be estimated, and a surety deposit, bond, or letter of credit is required to guarantee the payment of the lien date year's tax liability, for which a tax bill is not yet enrolled, for all subdivision or tract maps. By ordinance, the County has waived the requirement to secure the payment of estimated taxes or special assessments for Minor Subdivision parcel maps of four or fewer parcels and adjustment plats pursuant to Division 1, of Title 8, of the San Diego County Code of Regulatory Ordinances §81.710 and §81.906. There is no provision to waive the requirement to secure the payment of estimated taxes or special assessments for parcel maps related to Major Subdivisions.

**BOND**

The Tax Collector's office determines the amount of the surety deposit required. The Tax Clearance Certificate will state whether a bond is required, and the amount required to bond. However, the surety is posted with the Clerk of the Board of Supervisors, Room 402. 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. 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 map name, or the tract number, exactly as it appears on the map and on the Tax Clearance Certificate, must be on the bond or other form of surety. ALL MUST AGREE. 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.

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.

By the last week of September the current year tax bills should be available and payable. First installment must be paid by December 10<sup>th</sup>, and second installment by April 10<sup>th</sup> to avoid penalties. If an installment becomes delinquent, The Tax Collector will demand payment (with penalties) from the surety deposit or bond. If taxes are paid, the Tax Collector will submit a request to the Clerk of the Board of Supervisor to release the the surety bond. Bonds will not be released until **BOTH INSTALLMENTS** of the tax bill(s) are paid.

**FINAL SUBDIVISION OR PARCEL MAP**

A conformed copy of the recorded Tax Clearance Certificate must 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 of the Board of Supervisors has record of a bond or other surety being posted, they will sign the map and send it to the recorder. 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.

The mylar map submitted for signature must be exactly the same as the map submitted to obtain the Tax Clearance Certificate. If different, the revised map must be re-processed by submitting a copy of the revised map, a new Property Questionnaire, and payment of \$30.00 Fee to issue a new Tax Clearance Certificate.

The name and title of the parties required to sign the mylar map must be correctly stated in order to obtain signatures.