County of San Mateo Office of the Tax Collector
555 County Center – 1st Floor
Redwood City, CA 94063
(866) 220-0308



Fee/Charges for Tax Collector Services



General Fees

*Section	Description	Current Amount	Proposed Cost
162	Certified Copy Fee	\$1.00	
2509.1; County Resolution #066610	**Returned Check Charge: Paper and Electronic	\$85.00	
2621, 2706; Government Code 54985; County Resolution #066610	**Preparing Delinquent List ("Cost" is on the 2 nd Installment Secured & Supplemental taxes)	\$40.00	
Government Code 6257	Sale of Tax Rolls	Actual Cost	
	Secured, SB813, Redemption Combination Packages -	\$900.00	
	Single Tax Roll (CD, Cartridge, Tape, or Report-Unsecured) -	\$300.00	
	Specific Report (ie: Largest Taxpayer)	\$50.00	
Evidence Code 1563	Production of Records: Research (per hour per person) Copying (per page) Copying-microfilm/electronic images (per page) Witness Fee (For Court Appearance)	\$24.00 \$0.10 \$0.20 \$150.00	
Government Code 54985; 2922(e)	California State Association of Counties Finance Corporation - Caltrecs Collection Services Program: (Per successful interception of delinquent debt)	\$25.00	
Government Code 54985; 2922(e)	California Franchise Tax Board: (Per each successful offset that the FTB collects)	Actual Cost	

Secured Taxes

*Section	Description	Current Amount	Proposed Updated Cost
4102; County Resolution #066610	**Redemption Fee	\$35.00	
4673	Cost of Advertising Auction	Actual Cost	
Government Code 27361.3, 27388.1	Release of Lien Fee	\$15.00	
	***SB 2 Fee (per parcel, account with parcel number, or legal description)	\$75.00	
Government Code 66451.2, 664939(a)(1), and 54985	*****Subdivision Tax Clearance Certificate		\$150.00

Unsecured Taxes

*Section	Description	Current Amount	Proposed Updated Cost
2922 (e)	Actual Cost of Unsecured Collection	\$35.00	
2958	Seizure of Unsecured Property	\$25.00	
5832 (b)	*****Duplicate Tax Clearance or Conditional Tax Clearance	\$25.00	\$35.00
Vehicle Code 9880	Vessel Hold	\$1.00	
2922(e), 3205(a)	*****DMV Hold and Release		\$35.00
2922(e); Government Code 54985	*****Bulk Transfer		\$100.00

Tax Sale Fees

*Section	Description	Current Amount	Proposed Updated Cost
4112 (a)(3)	Cost of Conducting Auction – within 90 days	\$150.00	
3704.7 (c)	*****Personal Contact Before Auction	\$100.00	\$300.00
4112 (a)(1)	*****Parties of Interest	\$175.00	\$350.00
4676 (d)	*****Excess Proceeds Notice		\$120.00
4674	*****Excess Proceeds Claims Submital Fee		\$300.00

^{*}Sections cited are from the California Revenue and Taxation Code unless otherwise indicated
Effective April 20, 2004 *Effective January 1, 2018 ****Effective December 15, 2021 *****Effective June 13, 2023