

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



FEE SCHEDULE
Fee/Charges for Tax Collector Services

General Fees

*Section	Description	Current Amount
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 Secured, SB813, Redemption Combination Packages - Single Tax Roll (CD, Cartridge, Tape, or Report-Unsecured) - Specific Report (ie: Largest Taxpayer)	Actual Cost \$900.00 \$300.00 \$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
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 ***SB 2 Fee (per parcel, account with parcel number, or legal description)	\$15.00 \$75.00
Government Code 66451.2, 664939(a)(1), and 54985	****Subdivision Tax Clearance Certificate	\$150.00

Unsecured Taxes

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