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



## FEE SCHEDULE

Fee/Charges for Tax Collector Services

*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 <sup>nd</sup> 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	
2922(e); Government Code 54985	California State Association of Counties Finance Corporation - Caltrecs Collection Services Program: (Per successful interception of delinguent debt)	\$25.00	
2922(e); Government Code 54985	California Franchise Tax Board: (Per each successful offset that the FTB collects)	Actual Cost	

## Secured Taxes

*Section	Description	Current Amount	Proposed 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	\$75.00	
	(per parcel, account with parcel number, or legal description)		
Government Code 66451.2, 66493(a)(1), and 54985	*****Subdivision Tax Clearance Certificate		\$150.00

## **Unsecured Taxes**

*Section	Description	Current Amount	Proposed 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	<del>\$25.00</del>	\$35.00
	Clearance		
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 Cost
4112 (a)(3)	Cost of Conducting Auction – within	\$150.00	
	90 days		
3704.7 (c)	*****Personal Contact Before Auction	<del>\$100.00</del>	\$300.00
4112 (a)(1)	*****Parties of Interest	<del>\$175.00</del>	\$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 October 3, 2023