

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

**General Fees**

*Section	Description	Current Amount
162	<b>Certified Copy Fee</b>	\$1.00
2509.1; County Resolution #066610	<b>**Returned Check Charge:</b> Paper and Electronic	\$85.00
2621, 2706; Government Code 54985; County Resolution #066610	<b>**Preparing Delinquent List</b> ("Cost" is on the 2 <sup>nd</sup> Installment Secured & Supplemental taxes)	\$40.00
Government Code 6257	<b>Sale of Tax Rolls</b>	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	<b>Production of Records:</b>	
	Research (per hour per person)	\$24.00
	Copying (per page)	\$0.10
	Copying-microfilm/electronic images (per page)	\$0.20
	Witness Fee (For Court Appearance)	\$150.00
2922(e); Government Code 54985	<b>California State Association of Counties Finance Corporation - Caltrecs Collection Services Program:</b> (Per successful interception of delinquent debt)	\$25.00
2922(e); Government Code 54985	<b>California Franchise Tax Board:</b> (Per each successful offset that the FTB collects)	Actual Cost

**Secured Taxes**

*Section	Description	Current Amount
4102; County Resolution #066610	<b>**Redemption Fee</b>	\$35.00
4673	<b>Cost of Advertising Auction</b>	Actual Cost
Government Code 27361.3, 27388.1	<b>Release of Lien Fee</b>	\$15.00
	<b>***SB 2 Fee</b>	\$75.00
	(per parcel, account with parcel number, or legal description)	
Government Code 66451.2, 66493(a)(1), and 54985	<b>*****Subdivision Tax Clearance Certificate</b>	\$150.00

**Unsecured Taxes**

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

**Tax Sale Fees**

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