#### REVENUE AND TAXATION Code

#### division 1. – part 6. – chapter 1. - ARTICLE 1.5.

##### Deeds to the State [3361 - 3362]

*( Article 1.5 added by Stats. 1967, Ch. 894. )*

###### 3361.

Annually, on or before June 8th, the tax collector shall publish a notice of power and intent to sell all property that will be tax defaulted for one of the following:

(a) Five years or more on the date specified.

(b) Three or more years on the date specified in the case of residential real property that could serve the public benefit by providing housing or services directly related to low-income persons, for which a request has been made by a city, county, city and county, or nonprofit organization, pursuant to Section 3692.4, to offer that property at the next scheduled public auction.

(c) Three years or more in the case of nonresidential commercial property, as defined in Section 3691, in an applicable county, on the date specified.

*(Amended by Stats. 2004, Ch. 944, Sec. 1.5. Effective January 1, 2005.)*

###### 3362.

The published notice shall show:

(a) The date of the notice.

(b) (1) That on July 1, five years or more will have elapsed since the property became tax defaulted; or

(2) That, on July 1, three years or more in the case of nonresidential commercial property, as defined in Section 3691, in an applicable county will have elapsed since the property became tax defaulted; or

(3) That, on July 1, in the case of real property that could serve the public benefit by providing housing or services directly related to low-income persons, three years or more have elapsed, and a request has been made by a city, county, city and county, or nonprofit organization, pursuant to Section 3692.4, to offer that property at the next scheduled public auction.

(c) That, unless sooner redeemed or an installment plan of redemption is initiated, the property will be sold.

(d) That the power to sell for nonpayment of taxes arises if the property remains tax defaulted at 12:01 a.m. on July 1.

(e) That if the property is sold for nonpayment of taxes the right of redemption will terminate.

(f) The official who will furnish all information concerning redemption.

(g) The fiscal year for which the defaulted taxes were levied.

(h) A description of the property. The assessments contained in this notice shall be numbered in ascending numerical order.

(i) The amount necessary to redeem the property as of the date specified in the publication opposite the description of the property.

(j) The name of the assessee on the current roll.

(k) The street address of the property, if any, shown on the county assessment records.

*(Amended by Stats. 2007, Ch. 340, Sec. 5. Effective January 1, 2008.)*