LARRY COHEN, MBA

SAN DIEGO COUNTY TREASURER-TAX COLLECTOR

sdttc.com

TTC File No.

MAP TAX CLEARANCE CERTIFICATE APPLICATION

FEE: $279.00

Period:
Bonding Non-Bonding
Initials

Tax Clearance Certificates are prepared in accordance with Section 66493 of the California Government Code and the San Diego County Code of Regulatory Ordinances. The following information is necessary for the determination and calculation of the tax liability.

Please complete this questionnaire and return it with a current copy of the map to the County Administration Center located downtown. Failure to complete this form and provide the necessary documentation may delay the processing of the request for a Tax Clearance Certificate.

If property taxes are paid with non-guaranteed funds, there will be a 30-day waiting period before the issuance of the tax clearance certificate. To avoid the 30-day waiting period, make property tax payments with cash, cashier's check, or wire transfer.

PROPERTY INFORMATION

Project Type/Purpose:	○ Major Subdivision ○ Minor Subdivision ○ Lot Line ADJ ○ Certificate of Compliance ◉ Other: _____
Map Type:	○ Subdivision ○ Tract ○ Parcel ○ Other: _____
Map Name/Number:	
Property Address:	
Is the owner a Public Agency?	○ Yes ○ No If no, please see "Security for Payment" and "Tax Bill Segregation" sections on Page 2.
Improvements/Permits:	Have there been any improvements or permits made within the last year? ○ Yes ○ No

If yes, explain what the improvements or permits are, their value, and what stage of completion they are in:

Are there any exemptions from reassessment for the improvements or permits? Explain and provide copy:

OWNERSHIP INFORMATION

Current Owner's Name:			
(Must appear exactly as title is held.)			
Date Property Acquired:		By Deed Document #:	
(Attach copy of deed conveying title if change of ownership within last year.)			
Prior Owner's Name:			
(Complete if there has been a change in the way title is vested within the past year)			

CONTACT INFORMATION FOR PICK UP OF TAX CLEARANCE CERTIFICATE

Name:		Email:	
Address:	Street: _____		
	City: _____ State: _____ Zip: _____		
Phone:		Fax:	

CERTIFICATION OF REQUESTOR

The required signature must be that of the developer, owner, subdivider, or other principal of the subdivision.

"I declare under penalty of perjury that the above information is true. I have read the Map Tax Clearance Request Guidelines and FAQs Sheet and have watched the instructional video. I understand that a request for a Map Tax Clearance Certificate may take up to six (6) weeks to complete, and that I will be contacted when it is ready to be picked up."

Declarant's Name:		Title:			
Signature:		Date:		Phone:	

PRINT

All previous versions of this form are invalid. Please discard prior versions.

MAP TAX CLEARANCE CERTIFICATE GUIDELINES

Please submit the request six (6) weeks in advance of when the Tax Clearance Certificate is needed.

REQUESTING THE TAX CLEARANCE CERTIFICATE

To obtain a Map Tax Clearance Certificate, submit 1) $279 processing fee; 2) completed property questionnaire; 3) copy of the map (minimum size 26" by 18") or project plan document. Additional documentation may be required if there has been permit activity or a change to how title to the property is held within the past 12 months.

RETURN TO: San Diego County Treasurer-Tax Collector ATTN: MAP TAX CLEARANCE SECTION
1600 Pacific Highway, Room 162
San Diego, CA 92101

A new Map Tax Clearance Certificate is required when there is any change made to: the name of the map, the legal description stated on the map, ownership, or title to the property, or when the Tax Clearance Certificate becomes void and expires. The Map Tax Clearance Certificate must be filed with the County Recorder. A $12 recording fee plus a $2 copy fee is required by the County Recorder at the time of recording.

TAXES

Taxes are payable when the tax bill appears on the roll, and both first and second installments must be paid in full prior to the issuance of the Map Tax Clearance Certificate. Payment in guaranteed funds (cash, cashier's check, or wire) will avoid any waiting period for the Map Tax Clearance Certificate to be issued. If payment is made by any other method, there is a 30-day waiting period to allow funds to clear before the Map Tax Clearance Certificate is issued.

January 1st is the "lien date" for property taxes for the fiscal year that begins July 1. The tax liability will be estimated for all Map Tax Clearance Certificates issued on or after January 1 and prior to enrollment of the tax bill. An estimate will also be made for any unbilled tax liability that occurs as a result of ownership change or completion of construction that occurs after the lien date that is not included in the value assessments for the annual tax bill. A bond will be required to guarantee payment of all estimated tax liability. By ordinance, the County does NOT waive the requirement to secure the payment of estimated taxes or special assessments for minor subdivision parcel maps of four or fewer parcels, lots or units, and adjustment plats pursuant to Division 1, of Title 8, of the San Diego County Code of Regulatory Ordinances §81.714 and §81.905 as amended 3-26-2010.

SECURITY FOR PAYMENT

The Tax Collector's determination of the amount required to provide security (e.g., bond or cash) for payment of the taxes will appear on the Tax Clearance Certificate. The security must be deposited with the Clerk of the County Board of Supervisors. To obtain the form to be used, visit their website, or go in person to Room 402 of the County Administration Center.

The map name, tract number, or tentative parcel map number must be stated on the form and must-read exactly as it appears on the map and on the Tax Clearance Certificate. ALL MUST AGREE.

The subdivider, or principal, is responsible for having all taxes paid. If cash is deposited with the intent to use the money to pay the taxes, the Clerk of the County Board of Supervisors must be informed at the time the cash is deposited.

By the last week of September, the current fiscal year tax bills should be available and payable. First installment must be paid by December 10th and second installment by April 10th to avoid penalties. If an installment becomes delinquent, the Tax Collector will demand payment (with penalties) from the security. If the taxes are paid, the Tax Collector will authorize the Clerk of the County Board of Supervisors to release the security. The Tax Collector will not authorize the release of any security until BOTH INSTALLMENTS of the tax bill(s) are paid.

TAX BILL SEGREGATION

Tax Bill Segregation is the process of separating a single assessor parcel tax bill into multiple assessor parcel tax bills. If you choose to apply for Tax Bill Segregation, be aware that the Tax Bill Segregation may take up to 6-12 months to be completed. If security (e.g., bond or cash) was deposited with the Clerk of the Board of Supervisors AND Segregation has not been completed by May 1st of the following year, the Tax-Collector's office will use the security to pay the current taxes due and the tax bill segregation process will stop.

FINAL SUBDIVISION OR PARCEL MAP

To obtain signatures on the mylar map, a copy of the recorded Map Tax Clearance Certificate must be presented. If the Map Tax Clearance Certificate states that a bond is required, and the map has no signature block for the Clerk of the County Board of Supervisors, documentation evidencing that the security (e.g., bond or cash) has been deposited with the Clerk of the County Board of Supervisors must also be presented at the time the Treasurer-Tax Collector signs the mylar map.

The Mylar map submitted for signature must be exactly the same as the map copy that was submitted to obtain the Map Tax Clearance Certificate. If different, the revised map must be re-processed by submitting a copy of the revised map, a new property questionnaire, and payment of $279 fee to issue a new Tax Clearance Certificate.

The name and title of the parties required to sign the mylar map must be correctly stated in order to obtain signatures.