

Guidelines for Obtaining a Tax Certificate for Final Tract or Parcel Maps

The State of California Government Code Sections 66493 and 66494 and Santa Cruz County Code Chapter 14.01.209 require a tax certificate to be signed by the Auditor-Controller on all Tract or Parcel Maps.

Before the Auditor can sign a Tract or Parcel Map there must not be any property taxes due on the property. This means that all unpaid current and delinquent property taxes must be paid. Also, during the period of January 1 (the legal tax lien date) to September 30, an estimated amount of property tax liability for the upcoming tax year must also be paid or guaranteed as a **Tax Security**.

PAYING UNPAID TAXES

All current and delinquent unpaid property taxes must be paid to the **Santa Cruz County Treasurer-Tax Collector**, located at 701 Ocean St., Room 150. Their phone number is (831) 454-2510 and their website is www.co.santa-cruz.ca.us/ttc/.

OBTAINING the TAX SECURITY AMOUNT

A **Tax Security** is required when a map is recorded between January 1 and September 30 to secure payment of property taxes that are a lien against the parcel, but not yet payable. The Property Tax Section of the Auditor-Controller's Office will calculate the estimated amount of tax liability to satisfy the upcoming property tax bill for the parcel number(s) referenced on the map. Any outstanding special assessments that are a lien on the parcel must also be paid or a signed certificate from the jurisdiction that holds the lien must be provided to the Auditor-Controller's Office.

The **Auditor-Controller's Office**, located at 701 Ocean St., Room 100, can accept the following types of payment for a Tax Security:

- Cash
- Personal Check
- Money Order
- Cashier's Check

The **Clerk of the Board of Supervisor's Office**, located at 701 Ocean St., Room 500, can accept the following types of guarantee for a Tax Security with the County of Santa Cruz as co-owner:

- Certificate of Deposit
- Letter of Credit
- Surety Bond from bonding agent
- Savings Passbook

If there is a Tax Security for a parcel, the upcoming property tax bill is still required to be paid.

If the Tax Security is paid to the Auditor-Controller with the intent to use the money to pay the upcoming property tax bill, the Auditor should be notified at the time the Tax Security is paid. A formal authorization letter to apply the Tax Security as payment for the property tax bill will be mailed to whoever paid the Tax Security. This letter must be signed and returned to our office before December 10 to avoid penalties. If the property tax bill is not paid, the Tax Collector's office will demand payment, including penalties, from the Tax Security.

If the Tax Security is given to the Clerk of the Board, the property tax bill must be paid with other funds. When the property taxes are paid in full, the Clerk of the Board will be notified to release the Tax Security.

TAX CERTIFICATE on FINAL MAP

The **AUDITOR-CONTROLLER'S STATEMENT** printed on the map varies depending on what time of year the map is signed and if there are special assessment liens on the parcel.

Please contact the **Property Tax Section of the Auditor-Controller's Office** to obtain the appropriate certificate. We are located at 701 Ocean St, Room 100. Our phone number is 831-454-2009.