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Code: Section:

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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 4. FISCAL AFFAIRS [16100 - 17700] (Division 4 added by Stats. 1945, Ch. 119.)

PART 1. FUNDS FOR SUBVENTIONS [16100 - 16202] (Part 1 added by Stats. 1969, Ch. 1526.)

CHAPTER 5. Payment of Postponed Property Taxes [16180 - 16202] (Heading of Chapter 5 renumbered from Chapter 6 by Stats. 1982, Ch. 454, Sec. 61.)

ARTICLE 3. Enforcement and Foreclosure [16200 - 16202] (Article 3 added by Stats. 1977, Ch. 1242.)

16200. In the event that the Controller receives the notice described in Section 16187 of this code or Section 3375 of the Revenue and Taxation Code, the Controller may take any of the following actions which will best serve the interests of the state:

(a) Notify, by United States mail, the tax collector or other party that such notice has been received and that the Controller must be given at least 20 days prior notice of the date that the property will be sold at auction. If the Controller elects to proceed under this subdivision, the Controller may use funds appropriated by Section 16180 to bid on the property at the auction up to the amount secured by the state's lien on the property and any lien on such property having priority over the state's lien. All additional amounts paid pursuant to this subdivision shall be added to the amount secured by the lien on such property provided for in Article 1 (commencing with Section 16180) of this chapter.

(b) Acknowledge by United States mail that the notice required by Section 16187 of this code or Section 3375 of the Revenue and Taxation Code has been received.

(Amended by Stats. 2017, Ch. 387, Sec. 7. (SB 205) Effective January 1, 2018.)

16201. If the Controller, by reason of the notice described in Section 3375 of the Revenue and Taxation Code or by reason of information from any other source, determines that all amounts owing under Article 1 (commencing with Section 16180) of this chapter have become due and payable pursuant to Section 16190, the Controller may, in addition to the options provided in Section 16200, take any of the following actions which will best serve the interest of the state:

(a) The Controller may demand payment of such amount from any person liable therefor.

(b) If the Controller has reasonable cause to believe that sale of the property will not satisfy the amount secured by the state's lien, the Controller may file a claim against the estate of any decedent whose property is liable for such amount or the Controller may request the Attorney General to bring an action under Section 2931c of the Civil Code to recover the amount of the state's lien.

(c) The Controller may direct the Department of General Services to sell such property pursuant to Chapter 4.5 (commencing with Section 14735) of Part 5.5 of Division 3 of this title or, if applicable, Division 9 (commencing with Section 9101) of the Commercial Code.

(Amended by Stats. 1999, Ch. 991, Sec. 46.1. Effective January 1, 2000. Operative July 1, 2001, by Sec. 75 of Ch. 991.)

16202. Notwithstanding any other provision of law, in the event that the state acquires an interest in real property pursuant to subdivision (b) of Section 16200, the Controller may, in addition to the options provided in Section 16201, take any other action with respect to that real property interest as will best serve the interest of the state. These actions may include, but shall not be limited to, the sale, lease, or retention of any interest so acquired. The Controller may contract with licensed real estate brokers, maintenance and repair contractors, security contractors, appraisers, property managers, insurance brokers, and any other experts or specialists as may be necessary to protect or preserve the state's interest in that property. The Controller may pay the costs incurred pursuant to those contracts out of the amount appropriated by Section 16180, or from any appropriation in lieu thereof.

The sale of those interests may be made on the basis of conventional financing arrangements including the securing of payment through the use of promissory notes, deeds of trust, and other accepted methods of deferred payment.

(Amended by Stats. 2017, Ch. 387, Sec. 8. (SB 205) Effective January 1, 2018.)

