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**TITLE 7. PLANNING AND LAND USE [65000 - 66499.58]** ( Heading of Title 7 amended by Stats. 1974, Ch. 1536. )

**DIVISION 2. SUBDIVISIONS [66410 - 66499.41]** ( Division 2 added by Stats. 1974, Ch. 1536. )

**CHAPTER 4. Requirements [66473 - 66498]** ( Chapter 4 added by Stats. 1974, Ch. 1536. )

**ARTICLE 8. Taxes and Assessments [66492 - 66494.1]** ( Article 8 added by Stats. 1974, Ch. 1536. )

**66492.** Prior to the filing of the final map or parcel map with the legislative body, the subdivider shall, in accordance with procedures established by the county, file with the county recorder of the county in which any part of the subdivision is located, a certificate or statement from the official computing redemptions in any public agency in which any part of the subdivision is located, showing that, according to the records of that office, there are no liens against the subdivision or any part thereof for unpaid, state, county, municipal or local taxes or special assessments collected as taxes, except taxes or special assessments not yet payable.

This section shall not be applicable to amending maps filed in accordance with the provisions of Section 66469.

(Amended by Stats. 1993, Ch. 906, Sec. 8. Effective October 8, 1993. Operative January 1, 1994, by Sec. 24 of Ch. 906.)

**66493.** (a) Whenever any part of the subdivision is subject to a lien for taxes or special assessments collected as taxes which are not yet payable, the final map or parcel map shall not be recorded until the owner or subdivider does both of the following:

(1) Files with the clerk of the board of supervisors of the county wherein any part of the subdivision is located a certificate or statement prepared by the appropriate state or local official giving his or her estimate of those taxes or assessments.

(2) Executes and files with the clerk of the board of supervisors of the county wherein any part of the subdivision is located, security conditioned upon the payment of all state, county, municipal, and local taxes and the current installment of principal and interest of all special assessments collected as taxes, which at the time the final map is recorded are a lien against the property, but which are not yet payable.

(b) If the land being subdivided is a portion of a larger parcel shown on the last preceding tax roll as a unit, the security for payment of taxes need be only for the sum which may be determined by the county to be sufficient to pay the current and delinquent taxes on the land being subdivided, together with all accrued penalties and costs if those taxes have been or are allowed to become delinquent. Separate assessor's parcel numbers shall be given to the portion of the larger parcel which is not within the proposed subdivision and to the parcel or parcels which are within the proposed subdivision.

If the land being subdivided is tax-defaulted, it may be redeemed without the redemption of the remainder of the larger parcel of which it is a part pursuant to the Revenue and Taxation Code as if it were held in ownership separate from and other than the ownership of the remainder.

(c) A county may, by ordinance, require that if a property owner or subdivider deposits cash to secure the payment of the estimated taxes or special assessments required in paragraph (a) or (b), the county tax collector shall draw upon the cash deposit, at the request of the taxpayer, to pay the taxes or special assessments when they are payable.

(d) A county may, by ordinance, after consultation with the tax collector, waive the requirement to secure the payment of estimated taxes or special assessments, as required by subdivision (a) or (b), for a final parcel map of four or fewer parcels or for a lot line adjustment.

(e) Whenever land subject to a special assessment or bond which may be paid in full is divided by the line of a lot or parcel of the subdivision, that assessment or bond shall be paid in full; security shall be filed with the clerk of the board of supervisors, payable to the county as trustee for the assessment bondholders for the payment of the special assessment or bond; or the responsibility for payment of the assessment shall be certified as segregated pursuant to subdivision (f).

(f) Whenever land subject to a special assessment for payment of a bond would be divided by the line of a lot or parcel of a subdivision, and the special assessment is not paid in full or secured pursuant to subdivision (e), the final map or parcel map shall

not be recorded until the owner or subdivider files with the clerk of the board of supervisors of the county a certificate prepared by the clerk of the legislative body that created the assessment district. The certificate shall certify that the legislative body has determined that provision has been made for segregation of the responsibility of each of the proposed new parcels for a portion of the assessment payment obligation in the manner provided in the statute pursuant to which the assessments were levied or to which the bonds were issued.

(g) In computing the amount of security for "taxes" in subdivision (a) or "current taxes" in subdivision (b), it shall only be necessary to consider amounts shown on the regular assessment roll or shown on any supplemental rolls prepared pursuant to Chapter 3.5 (commencing with Section 75) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

(h) This section shall not be applicable to amending maps filed in accordance with Section 66469.

*(Amended by Stats. 1997, Ch. 480, Sec. 1. Effective January 1, 1998.)*

**66494.** (a) If the taxes or special assessments are allowed to become delinquent, the county shall recover from the security the principal sum of the security without proof of loss. The county shall apply the sum received in payment of any or all of such taxes or special assessments, including penalties and costs, if any, accruing thereto, to the proper state, county, municipal or district officers, for the satisfaction of the tax and special assessment liens and shall pay the balance, if any, over to the surety or depositor.

(b) If the taxes or special assessments are allowed to become delinquent and the security consists of a deposit of money, negotiable bond or instrument of credit, the clerk, subject to any rules of the board of supervisors with respect thereto, shall apply the proceeds thereof to the payment of such taxes and special assessments, including penalties and costs. Any excess proceeds shall be deposited in the county treasury for the benefit of the persons entitled thereto.

(c) If authorized by prior agreement with the subdivider or his or her sureties, when secured taxes become due the amount of taxes and special assessments may be paid to the county tax collector from the security deposit, or the negotiable paper or instrument of credit may be cashed and any excess proceeds placed in the county treasury subject to refund claim by the subdivider.

*(Amended by Stats. 1981, Ch. 392, Sec. 1.)*

**66494.1.** The board of supervisors may, by resolution, authorize any county officer to perform the duties required of the clerk of the board of supervisors under this article.

*(Added by Stats. 1984, Ch. 866, Sec. 4.2.)*