

## Government Code section 27388.1 – Building Homes & Jobs Act (SB2-2018)

A Summary of the various Governmental Documents related to the Building Homes & Jobs Act.

Kern County Recorder  
1530 Truxtun Avenue  
Bakersfield CA 93301  
(661) 868-6400

### Treasurer-Tax Collector Documents (and Local Agencies)

Stat Code	DOCUMENT	How Rcvd.	Pymt. Form	Govt. Fee	Regular Fee <sup>1</sup>	SB2 Fee	SB2 Exempt	Totals	Applicable Statutes
0161	Canc. of Nt. of Power to Sell (Error)	G2G	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3, R&T 4992
0239	Cert. of Tx Lien Ten-Yr. Extens. (2nd)	G2G	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3
0339	Cert. of Tx Lien Ten-Yr. Extens. (3rd)	G2G	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3
0282	Correct. Nt. of Power to Sell Tax-Dflt. Prop.	G2G	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3
0281	Correct. Tax Deed of Tax-Dflt. Prop.	G2G/Mail	Billed (Mo.)		\$13 / \$3 addl.		EXEMPT <sup>2</sup>	\$13 / \$3	GC 27361.3
0126	Nt. of Power to Sell Tax-Dflt. Prop.	G2G	Billed (Mo.)		\$13 / \$3 addl.	\$75		\$88 / \$3	R&T 3691.1, 3691.4
0412	Release - Liated In Error	G2G/Mail	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3, R&T 4992
0095	Release of Tx Lien	G2G/Mail	Billed (Mo.)	\$11	<i>(flat fee)</i>	\$75		\$86	GC 27361.3
0094	Release of Tx Lien (Legally Cancelled)	G2G/Mail	Billed (Mo.)		\$0		EXEMPT	\$0	GC 27361.3, R&T 4992
0395	Removal of Invalid Lien	G2G/Mail	Billed (Mo.)		\$0		EXEMPT	\$0	CC 2931(a), R&T 2196
0161	Resc. of Nt. of Power to Sell Tax-Dflt. Prop.	G2G	Billed (Mo.)	\$11	<i>(flat fee)</i>			\$11	GC 27361.3
0508	Resc. of Tax Deed of Tax-Dflt. Prop.	G2G	Billed (Mo.)		\$0		EXEMPT <sup>2</sup>	\$0	R&T 3731(b)(B)
0004	Tax Deed to Purchaser of Tax-Dflt. Prop.	G2G/Mail	Billed (Mo.)		\$13 / \$3 addl.		EXEMPT <sup>2</sup>	\$13 / \$3	R&T 3710
0059	Nt. of Tx Lien	G2G	Billed (Mo.)		\$0		EXEMPT	\$0	GC 7171

<sup>1</sup> Regular Fee is \$13/\$3 when exempt from Real Estate Fraud Fee (\$10), and is \$23/\$3 when not exempt.

<sup>2</sup> Document is exempt when Documentary Transfer Tax is paid on the Tax Deed, beginning Jan. 1, 2018 or later.

### State Tax Liens (FTB, EDD, CDTFD...)

Stat Code	DOCUMENT	How Rcvd. <sup>2</sup>	Pymt. Form	Govt. Fee	Regular Fee <sup>1</sup>	SB2 Fee	SB2 Exempt	Totals	Applicable Statutes
0012	Release of State Tx Lien	G2G/Mail	Billed (Qtr.)	\$11	\$0	\$75		\$86	GC 7171, 27361.3
0060	Nt. of State Tx Lien	G2G/Mail	Billed (Qtr.)		\$0			\$0	GC 7171, 27201(b)(2)

<sup>1</sup> Regular Fee is \$13/\$3 when exempt from Real Estate Fraud Fee (\$10), and is \$23/\$3 when not exempt.

<sup>2</sup> The vast majority are received via G2G; only a few by mail (and mostly EDD).

Effective January 1, 2018

## Internal Revenue Service (IRS) Documents (and Federal Agencies)

Stat Code	DOCUMENT	How Rcvd. <sup>4</sup>	Pymt. Form	Govt. Fee	Regular Fee <sup>1</sup>	SB2 Fee	SB2 Exempt	Totals	Applicable Statutes
0096	Cert. of Release of Fed. Tx Lien	Mail/Counter	Billed (Mo.)		\$23 / \$3 addl.	\$75		\$98 <sup>3</sup>	CCP 2104,
0226	Correction of Fed. Tx Lien	Mail	Billed (Mo.)		\$23 / \$3 addl.	\$75	Possible <sup>2</sup>	\$98 <sup>3</sup>	CCP 2104,
0283	Discharge of Prop. From Fed. Tx Lien	Mail/Counter	Billed (Mo.)		\$23 / \$3 addl.	\$75	Possible <sup>2</sup>	\$98 <sup>3</sup>	CCP 2104,
0060	Nt. of Fed. Tx Lien	Mail/Counter	Billed (Mo.)		\$23 / \$3 addl.	\$75		\$98 <sup>3</sup>	CCP 2104,
0096	Resc. of Cert. of Release of Fed. Tx Lien	Mail	Billed (Mo.)		\$23 / \$3 addl.	\$75	Possible <sup>2</sup>	\$98 <sup>3</sup>	CCP 2104,
0305	Revoc. of Cert. of Release of Fed. Tx Lien	Mail	Billed (Mo.)		\$23 / \$3 addl.	\$75	Possible <sup>2</sup>	\$98 <sup>3</sup>	CCP 2104,
0077	Right of Redemp. Release/Cert. of Redemp.	Mail	Billed (Mo.)		\$23 / \$3 addl.	\$75		\$98 <sup>3</sup>	CCP 2103, 2104
0270	Withdrawal of Filed Nt. of Fed. Tx Lien	Mail/Counter	Billed (Mo.)		\$23 / \$3 addl.	\$75	Possible <sup>2</sup>	\$98 <sup>3</sup>	GC 27361.3, R&T 4992

<sup>1</sup>Regular Fee is \$13/\$3 when exempt from Real Estate Fraud Fee (\$10), and is \$23/\$3 when not exempt.

<sup>2</sup>Possibly exempted from \$75 fee if correcting a document recorded on or after Jan. 1, 2018 with claimed exemption.

<sup>3</sup>Most IRS documents are single pages: \$23 + \$75.

<sup>4</sup>Usually brought in over the counter by an IRS Agent (must show ID) or by the Tax Payer directly.

### Civil Code 2931(a)

(Amended by Stats. 1989, Ch. 698, Sec. 8.)

In any action brought to determine conflicting claims to real property, or for partition of real property or an estate for years therein, or to foreclose a deed of trust, mortgage, or other lien upon real property, or in all eminent domain proceedings under Section 1250.110 et seq., of the Code of Civil Procedure against real property upon which exists a lien to secure the payment of taxes or other obligations to an agency of the State of California, other than ad valorem taxes upon the real property, the state agency charged with the collection of the tax obligation may be made a party. In such an action, the court shall have jurisdiction to determine the priority and effect of the liens described in the complaint in or upon the real property or estate for years therein, but the jurisdiction of the court in the action shall not include a determination of the validity of the tax giving rise to the lien or claim of lien. The complaint or petition in the action shall contain a description of the lien sufficient to enable the tax or other obligation, payment of which it secures, to be identified with certainty, and shall include the name and address of the person owing the tax or other obligation, the name of the state agency that recorded the lien, and the date and place where the lien was recorded. Services of process in the action shall be made upon the agency, officer, board, commission, department, division, or other body charged with the collection of the tax or obligation. It shall be the duty of the Attorney General to represent the state agency in the action.

**Code of Civil Procedure 2103**

*(Amended by Stats. 2012, Ch. 494, Sec. 2. (SB 1532) Effective January 1, 2013.)*

(a) If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in subdivision (b) is presented to a filing officer who is:

(1) The Secretary of State, he or she shall cause the notice to be filed, indexed, and marked in accordance with the provisions of Sections 9515, 9516, and 9522 of the Commercial Code as if the notice were a financing statement within the meaning of that code; or

(2) A county recorder, he or she shall accept for filing, file for record in the manner set forth in Section 27320 of the Government Code, and index the document by the name of the person against whose interest the lien applies in the general index.

(b) If a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the Secretary of State for filing he or she shall:

(1) Cause a certificate of release or nonattachment to be filed, indexed, and marked as if the certificate were a termination statement within the meaning of the Commercial Code.

(2) Cause a certificate of discharge or subordination to be filed, indexed, and marked as if the certificate were a release of collateral within the meaning of the Commercial Code.

(c) If a refiled notice of federal lien referred to in subdivision (a) or any of the certificates or notices referred to in subdivision (b) is presented for filing to a county recorder, he or she shall accept for filing, file for record in the manner set forth in Section 27320 of the Government Code, and index the document by the name of the person against whose interest the lien applies in the general index.

(d) Upon request of any person, the filing officer shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed after January 1, 1968, under this title or former Chapter 14 (commencing with Section 7200) of Division 7 of Title 1 of the Government Code, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien. If the filing officer is a county recorder, the fee for a certificate for each name searched shall be set by the filing officer in an amount that covers actual costs, and the fee for copies shall be in accordance with Section 27366 of the Government Code. If the filing officer is the Secretary of State, the certificate shall be issued as part of a combined certificate pursuant to Section 9528 of the Commercial Code, and the fee for the certificate and copies shall be in accordance with that section.

**Code of Civil Procedure 2104**

*(Amended by Stats. 1999, Ch. 1000, Sec. 13. Effective January 1, 2000.)*

The fee charged for recording and indexing each notice of lien or certificate or notice affecting the lien filed with the county recorder shall be the same as those established by Article 5 (commencing with Section 27360) of Chapter 6 of Part 3 of Division 2 of Title 3 of the Government Code for the recording and indexing of documents.

The fee for filing and indexing each notice of lien or certificate or notice affecting the lien with the office of the Secretary of State is set forth in subdivision (a) of Section 12194 of the Government Code.

The officer shall bill the district directors of internal revenue or other appropriate federal officials on a monthly basis for fees for documents recorded or filed by the county recorder or the Secretary of State.

**Government Code 7171**

*(Amended by Stats. 2006, Ch. 423, Sec. 1. Effective September 22, 2006.)*

- (a) With respect to real property, at any time after creation of a state tax lien, the agency may record in the office of the county recorder of the county in which the real property is located a notice of state tax lien.
- (b) With respect to personal property, at any time after creation of a state tax lien, the agency may file a notice of state tax lien with the Secretary of State pursuant to Chapter 14.5 (commencing with Section 7220).
- (c) (1) The notice of state tax lien recorded or filed pursuant to subdivision (a) or (b) shall include all of the following:
  - (A) The name and last known address of the taxpayer.
  - (B) The name of the agency giving notice of the lien.
  - (C) The amount of the unpaid tax.
  - (D) A statement that the amount of the unpaid tax is a lien on all real or personal property and rights to that property, including all after-acquired property and rights to property, belonging to the taxpayer.
  - (E) A statement that the agency has complied with all of the provisions of the applicable law for determining and assessing the tax.
- (2) Notwithstanding paragraph (4) of subdivision (b) of Section 27390, the transmission, filing, recording, and indexing of notices of state tax liens recorded or filed pursuant to subdivision (a) or (b), and all documents that relate to or affect those liens, including, but not limited to, a release, an extension, or a subordination, by electronic or magnetic means using computerized data processing, telecommunications, the other similar information technologies available to the filing offices shall be permitted. A facsimile signature that complies with the requirements of paragraph (2) of subdivision (b) of Section 27201 shall be accepted on any document relating to a state tax lien filed or recorded pursuant to this paragraph.
- (d) If the notice of state tax lien recorded in any county reflects an out-of-state address as the last known address of the taxpayer, the agency shall pay the fees required by Sections 27361, 27361.2, 27361.4, and 27361.8.
- (e) The agency recording a notice of state tax lien pursuant to subdivision (d) may collect from the taxpayer, in any manner provided by law for the collection of the tax, the cost of recording.

**Government Code 27201(b)(2)**

*(Amended by Stats. 2017, Ch. 349, Sec. 1. (AB 794) Effective January 1, 2018.)*

A facsimile signature shall be accepted on a lien recorded by a governmental agency when that facsimile signature has been officially adopted by that agency. The lien shall have noted on its face a statement to that effect. The officially adopted facsimile signature shall be provided to the county recorder by a letter from the agency. A facsimile signature shall continue to be valid until the agency notifies the county recorder that the facsimile signature has been revoked.

**Government Code 27361.3**

*(Amended by Stats. 1988, Ch. 344, Sec. 2.)*

Notwithstanding any contrary provision of the law, the fee for recording every release of lien, encumbrance, or notice executed by the state, or any municipality, county, city, district or other political subdivision shall be eight dollars (\$8) if the original lien, encumbrance, or notice was recorded without fee as provided by Section 27383 of the Government Code.

No fee shall be charged for recording a release of lien, encumbrance, or notice which was recorded in error by the state, or any municipality, county, city, district or other political subdivision if there is noted on the face of the release of lien, encumbrance, or notice a statement to that effect.

Two dollars (\$2) for recording each release of lien pursuant to this section shall be available solely to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents.

**Revenue & Taxation Code 2196**

*(Amended by Stats. 1998, Ch. 497, Sec. 2. Effective January 1, 1999.)*

(a) If the tax collector determines, following the presentation of evidence by the owner or assessee of real property, that a lien on that property for unpaid taxes, assessments, fees, or charges levied by a local public entity has been erroneously filed for recordation, the tax collector shall send a document to the recorder stating the facts that indicate the erroneous filing.

The document shall be clearly labeled with the words "Removal of Invalid Lien," and shall be signed by either the tax collector or his or her deputy.

(b) The recorder shall mail the original "Removal of Invalid Lien" document to the owner of the property after recording the document.

(c) For purposes of this section, "local public entity" means a county, a city, or a district.

**Revenue & Taxation Code 3691.4**

*(Amended by Stats. 1998, Ch. 497, Sec. 10. Effective January 1, 1999.)*

The notice shall be recorded with the county recorder. After recordation, the notice shall be forwarded to the tax collector. The recorder shall make no charge for the recording.

**Revenue & Taxation Code 3710**

*(Amended by Stats. 2004, Ch. 194, Sec. 24. Effective January 1, 2005.)*

In addition to the usual provisions of a deed conveying real property, the deed shall specify all of the following:

(a) That the legally levied taxes on the subject property were duly declared to be in default and were a lien on the property.

(b) That the tax collector, pursuant to a statutory power of sale, has sold the property.

(c) If a taxing agency objected to the sale, the fact of the objection and the name of the objecting taxing agency.

(d) The name of the purchaser, the date the property was sold, and the amount for which the property was sold.

(e) That the property is therefore conveyed to the purchaser according to law.

**Revenue & Taxation Code 3731(b)(B)**

*(Amended by Stats. 2011, Ch. 288, Sec. 3. (AB 261) Effective January 1, 2012.)*

The tax collector shall send the notice, not less than 45 days prior to the date of the hearing, to the purchaser of the property or a successor in interest by certified mail with return receipt requested. The notice shall be sent to the last known mailing address of the purchaser of the property or a successor in interest.

**Revenue & Taxation Code 4992**

*(Amended by Stats. 1998, Ch. 497, Sec. 27. Effective January 1, 1999.)*

If the tax collector declares property subject to a power of sale pursuant to Section 3691 and, either (a) the declaration that the property is tax defaulted is canceled under Section 4991, or (b) the power to sell is void because of any error occurring subsequent to the declaration, then the tax collector, with the approval of the auditor, shall cancel the power to sell in the form prescribed by the Controller. The cancellation shall be acknowledged, without charge, and shall be recorded with the county recorder, without charge.

The fact and date of the cancellation shall be entered on the abstract or electronic data processing records.