

Contra Costa County Conditions and Procedures to Delay Tax Sales under Revenue & Taxation Code Section 3691

In order for the delay of sale of properties, all of the following conditions must be met.

Conditions:

- i Property owner must have been able to meet the eligibility requirements of the State of California Property Tax Postponement (the "PTP") program prior to January 1, 2017.
- i Defaulted taxes of five years or more must exist on the property subject to the PTP program.

Procedures:

- i Property owner must provide the Contra Costa County Treasurer-Tax Collector's Office either a copy of the notice of approval for the PTP program or substantial evidence to the Treasurer-Tax Collector that they met the eligibility requirements of the PTP program prior to January 1, 2017.
- i Treasurer-Tax Collector's Office shall review documentation to confirm the conditions set forth above have been met.
- i If conditions are met, the Treasurer-Tax Collector may postpone the tax sale or any portion thereof to be held not less than eight days or more than 90 days from the time originally fixed for the sale in accordance with California Revenue and Taxation Code Section 3706.1.
- i If conditions are not met, the Treasurer-Tax Collector shall respond in writing to the taxpayer with an explanation of the conditions that are not met.
- i The Treasurer-Tax Collector, upon the recommendation of County Counsel, may remove a parcel from the tax sale if it is deemed the removal is in the best interest of the county in accordance with California Revenue and Taxation Code Section 3698.8.