#### REVENUE AND TAXATION Code

#### division 1. – part 6. – chapter 1. - ARTICLE 1.7

##### Published Delinquent List [3371]

*( Article 1.7 added by Stats. 1967, Ch. 894. )*

###### 3371.

(a) Annually, on or before September 8, the tax collector shall publish the affidavit that the real property on which the taxes, assessments, penalties, and costs had not been fully paid are in default, together with a list of all that real property. However, in any county that mails delinquent notices to the assessees of record before June 30, the tax collector shall publish the affidavit and list of all that real property on or before September 8 of the year following the date of default.

(b) If the tax collector sends reminder notices prior to the close of the fiscal year and annually sends a redemption notice of prior year due taxes, the delinquent notice described in subdivision (a) may be published only for those properties that have been tax-delinquent for three or more years and for which the latest reminder notice or redemption notice was returned to the tax collector as undeliverable.

###### *(Amended by Stats. 2003, Ch. 199, Sec. 5. Effective January 1, 2004.)*