Subject:
REAL ESTATE TAXES ARE PAID (RETAP)

Policy:
It is the policy of the Board of Supervisors to require the payment of real property taxes prior to any approval being issued under Ordinance Nos. 348 or 460. Before scheduling any hearing for a case seeking an approval under Ordinance Nos. 348 or 460, County staff shall verify that all real property taxes have been paid. Any case seeking an approval under Ordinance Nos. 348 or 460 shall not be set for hearing if real property taxes are past due. Further, whenever any part of a land division or lot line adjustment being processed under Ordinance No. 460 is subject to a lien for taxes or special assessments collected as taxes which are not yet payable, the final map, parcel map, or lot line adjustment shall not be recorded until the land divider provides a certificate for taxes and special assessments, as prepared by the Tax Collector, and security for unpaid taxes and special assessments, as required by the Subdivision Map Act.

Reference:
Minute Order 3.9 of 7/31/12