

County of Sonoma Procedures to Delay Tax Sales under Revenue & Taxation Code Section 3691

In order to delay the sale of properties, all of the following conditions must be met:

- Property owner must have been able to meet the eligibility requirements of the State of California Property Tax Postponement Program (the “PTPP”) prior to January 1, 2017.
- Defaulted taxes must exist on the property subject to the PTPP.

Procedures:

- Property owner must provide the Sonoma County Auditor-Controller Treasurer-Tax Collector’s office with either a copy of the notice of approval for the PTPP program or sufficient evidence to the Auditor-Controller Treasurer-Tax Collector that they met the eligibility requirements of the PTP program prior to the January 1, 2017.
- Auditor-Controller Treasurer-Tax Collector’s office shall review documentation to confirm conditions have been met.
- If conditions are met, the Auditor-Controller Treasurer-Tax Collector may postpone the tax sale or any portion thereof.
- If conditions are not met, the Auditor-Controller Treasurer-Tax Collector shall respond in writing to the taxpayer with an explanation of the conditions that are not met. The taxpayer will then have the opportunity to cure the unmet conditions.
- The Auditor-Controller 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 Revenue and Taxation Code Section 3698.8.