#### REVENUE AND TAXATION Code

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

##### Generally [3351]

*( Article 1 enacted by Stats. 1939, Ch. 154. )*

###### 3351.

######

(a) Annually, on or before June 8, the tax collector shall publish a notice of impending default for failure to pay taxes on real property, except tax-defaulted property and possessory interests, the taxes, assessments, penalties, and costs on which will have not been fully paid by the close of business on June 30, or the next business day if June 30 falls on a Saturday, Sunday, or a legal holiday.

(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 notice required by subdivision (a) shall only include 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. 2004, Ch. 407, Sec. 6. Effective January 1, 2005.)*