County of San Mateo Office of the Tax Collector 555 County Center – 1st Floor Redwood City, CA 94063 (866) 220-0308



FEE SCHEDULE

Fee/Charges for Tax Collector Services

General Fees

*Section	Description	Current Amount
162	Certified Copy Fee	\$1.00
2509.1; County Resolution #066610	**Returned Check Charge:	\$85.00
2003.1, County Nesolution #000010	Paper and Electronic	Ψ00.00
2621, 2706; Government Code 54985; County	**Preparing Delinquent List	
Resolution #066610	("Cost" is on the 2 nd Installment Secured & Supplemental	\$40.00
116301411011 #000010	taxes)	
	Sale of Tax Rolls	Actual Cost
Government Code 6257	Secured, SB813, Redemption Combination Packages -	\$900.00
	Single Tax Roll (CD, Cartridge, Tape, or Report-Unsecured) -	\$300.00
	Specific Report (ie: Largest Taxpayer)	\$50.00
	Production of Records:	
	Research (per hour per person)	\$24.00
Evidence Code 1563	Copying (per page)	\$0.10
	Copying-microfilm/electronic images (per page)	\$0.20
	Witness Fee (For Court Appearance)	\$150.00
2922(e); Government Code 54985	California State Association of Counties Finance	
	Corporation - Caltrecs Collection Services Program:	\$25.00
	(Per successful interception of delinquent debt)	
2922(e); Government Code 54985	California Franchise Tax Board:	Actual Cost
2022(3), 0010	(Per each successful offset that the FTB collects)	7 totaar 000t

Secured Taxes

*Section	Description	Current Amount
4102; County Resolution #066610	**Redemption Fee	\$35.00
4673	Cost of Advertising Auction	Actual Cost
Government Code 27361.3, 27388.1	Release of Lien Fee ⁺	\$25.00
	***SB 2 Fee	\$75.00
	(per parcel, account with parcel number, or legal description)	
Government Code 66451.2, 66493(a)(1), and 54985	*****Subdivision Tax Clearance Certificate	\$150.00

Unsecured Taxes

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*Section	Description	Current Amount		
2922 (e)	Actual Cost of Unsecured Collection	\$35.00		
2958	Seizure of Unsecured Property	\$25.00		
5022 (h)	*****Duplicate Tax Clearance or Conditional Tax	\$35.00		
5832 (b)	Clearance			
Vehicle Code 9880	Vessel Hold	\$1.00		
2922(e), 3205(a)	*****DMV Hold and Release	\$35.00		
2922(e): Government Code 54985	*****Bulk Transfer	\$100.00		

Tax Sale Fees

Tax date i ees				
*Section	Description	Current Amount		
4112 (a)(3)	Cost of Conducting Auction – within	\$150.00		
	90 days			
3704.7 (c)	*****Personal Contact Before Auction	\$300.00		
4112 (a)(1)	*****Parties of Interest	\$350.00		
4676 (d)	*****Excess Proceeds Notice	\$120.00		
4674	*****Excess Proceeds Claims Submital Fee	\$300.00		

^{*}Sections cited are from the California Revenue and Taxation Code unless otherwise indicated

^{**}Effective April 20, 2004 ***Effective January 1, 2018 ****Effective December 15, 2021 *****Effective October 3, 2023

^{*}Increased recording fees can lead to an increase in fees for related services, such as document recording or filing fees