

CHAPTER 2
CIVIL ACTION PROCESS
REVISED JULY 2025
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CHAPTER 2

CIVIL ACTION PROCESS

1. POLICY. Currently, the California Department Tax and Fee Administration (CDTFA), Employment Development Department (EDD), and Franchise Tax Board (FTB), contract with the Department on a reimbursable basis for tax seizure warrant service. When the Department receives a request to serve a tax seizure warrant, only those officers specially trained in tax seizure warrant procedures shall be utilized. Officers shall follow departmental policy and the unique guidelines contained in this chapter which apply to the Tax Seizure Program (TSP).

2. TAX SEIZURE PROGRAM DOCUMENTATION. Annex A has a listing of all TSP forms. The procedures for completing and processing each form are provided in this manual. For further guidance, or examples on the appropriate use of these forms, contact the Statewide Tax Seizure Program Coordinator (STSPC).

3. TAX SEIZURE WARRANT PROCEDURES.
 - a. Request for Tax Seizure Warrant Service. A request for tax seizure warrant service may be received from the CDTFA, EDD, or FTB for collection of unpaid taxes, interest, or penalties from California residents and businesses.

 - b. Warrant for Collection of Amounts Due (Tax Seizure Warrant).
 - (1) The CDTFA, EDD, and FTB may issue a tax seizure warrant (Annex B), for any tax, interest, penalty, or lien enforcement.

 - (2) After the STSPC has been contacted, the tax seizure warrant shall be directed to the appropriate California Highway Patrol (CHP) Division and shall have the same force and effect as a writ of execution.

 - (3) All tax seizure warrants received by the Division Tax Seizure Program Coordinator (DTSPC), delivered or mailed, shall have the time and date of receipt noted on the documents. Receipt of a tax seizure warrant does not constitute acceptance or rejection of the warrant. A warrant may be rejected or termed defective if it does not meet the requirements of form and content required by the judicial council.

 - (4) The DTSPC shall ensure the service location is within the DTSPC's assigned Division. If it is determined the service location is outside the Division's geographical area of responsibility, the STSPC shall be contacted for

further guidance. The Division Tax Seizure Program Supervisor (DTSPS) shall approve all tax seizure warrant service outside the Division's geographical area.

(5) Upon receiving a request for tax seizure warrant service, the DTSPC (or designee) shall contact the STSPC and request a tax seizure case number. The STSPC may be contacted at (916) 843-3250, between 8:00 a.m. and 4:30 p.m., excluding weekends and holidays.

(6) The tax seizure warrant shall not be executed without an assigned case number from the STSPC.

(7) All tax seizure warrants shall be served within 60 calendar days of receipt. The DTSPS may request an extension to the time limit with concurrence from the STSPC and notification to the taxing agency.

c. Tax Seizure Warrant Contents. Tax Seizure Officers (TSOs) shall ensure the warrant contains all of the following elements prior to service:

- (1) Name and address of issuing state agency.
- (2) Account number of tax debtor.
- (3) Amount required to satisfy the money judgment as of the date the tax seizure warrant is issued.
- (4) Amount of interest accruing daily on the principal from the date the tax seizure warrant is issued.
- (5) Tax seizure warrant number.
- (6) The tax seizure warrant date of issuance.
- (7) Name and last known address of the tax debtor.
- (8) Signature of the issuing agent.

d. Instructions. It is imperative that the TSO follow the signed written instructions on the tax seizure warrant (Annex C). The TSO has no responsibility to act until written instructions are received. **Under no circumstances shall any tax seizure warrant be executed without proper instructions.** This requirement for written instructions includes all supplemental instructions, amendments, and cancellations. If, at any time, the TSO believes there may be a violation of departmental policy, the TSO shall promptly notify the DTSPS before serving the tax seizure warrant. Should the TSP supervisor determine there is a violation of policy, the taxing

agency shall be contacted, the problem shall be explained, and the tax seizure warrant shall be returned to the issuing taxing agency without further action.

(1) Instructions are to be followed exactly as given, because the initiating taxing agency party may have good reason for wanting service conducted specifically as directed. Any questions or objections must be clarified with the issuing taxing agency before the tax seizure warrant is accepted and executed. **Under no circumstances shall the tax debtor be shown or given a copy of the tax seizure warrant instructions.** All instructions shall contain the following information:

(a) Information needed or requested by the TSO.

(b) An adequate description of the property to be seized. The word "property" includes both real and personal property.

(c) The tax seizure warrant number.

(d) Name and account number of the tax debtor to be served.

(2) The TSO shall act in accordance with the written instructions to the extent the actions are taken in conformance with the provisions of the Code of Civil Procedure (CCP) Section 687.010.

(3) Except to the extent the TSO has actual knowledge that the information is incorrect, the TSO may rely on any information contained in the written instructions.

(4) The TSO shall not pre-collect for service costs associated with the service of a tax seizure warrant.

e. Legal Method of Counting Days. Before a tax seizure warrant can be served, or a response received, days must be counted correctly. To determine the number of days, consider the following:

(1) Holiday. Means any day on which any city, county, state, or public office is closed for the entire day for the conduct of business in that office. It has no relationship to those days when the courts are closed.

(2) Counting Days. Do not count the first day when determining the time within which any act of tax seizure warrant service provided by law is to be completed. Include the last day, unless the last day is Saturday, Sunday, or a holiday. If the last day is a Saturday, Sunday, or a holiday, count forward to the next business day (CCP Section 12, 12a, and 12b).

f. Service. A civil process may legally be served at any time of the day or night, any day of the week. There are no restrictions on the service of a process within California. However, it has been held that an officer serving a civil process at midnight by pounding on the door is liable to an action for damages for extreme emotional distress (Golden vs. Dungan [1971] 20 CA 3d 295.4). Therefore, service of civil process on a residence shall not be undertaken between the hours of 10:00 p.m. and 6:00 a.m. However, tax seizure warrants can be served on businesses such as bars and restaurants after 10:00 p.m., with approval from the DTSPS.

(1) The state retains the right to serve a criminal and civil process on federal lands as provided in Government Code (GC) Section 126(e). The reservation of a state's authority to serve civil and criminal process on federal land prevents federal territory from becoming a sanctuary for debtors and criminals.

(2) The TSO shall never attempt to execute a California process beyond the borders of California.

(3) A member of the Legislature is not subject to a civil process during a session of the Legislature and for five days before and after a session.

(4) Diligence in service of the tax seizure warrant is required by law. Diligence is considered three attempts, at three different times, on three different days. Diligence has also been interpreted as one attempt to be made in the evening hours (Espindola v. Nunez [1988] 199 CS 3d 1389).

g. Uniform and Vehicle. The TSOs shall wear the approved CHP uniform when executing tax seizure warrants (refer to Highway Patrol Manual [HPM] 73.5, Uniform/Grooming and Equipment Standards). The TSOs, and assisting departmental personnel, participating in the execution of tax seizure warrants shall utilize clearly marked black and white CHP vehicles. This reassures the tax debtor that the service is valid and that executing TSOs have the authority to serve the warrant.

h. Executing a Tax Seizure Warrant.

(1) Prior to the execution of a tax seizure warrant, the TSO shall contact the taxing agency representative, during regular business hours, to verify if the warrant is still valid.

(2) Prior to the execution of a tax seizure warrant, each Division shall utilize the appropriate deconfliction center which may include, but is not limited to, the Western States Information Network, Los Angeles Regional Criminal Information Clearinghouse. The deconfliction centers are designed to monitor

law enforcement activities and increase officer safety by tracking critical events and detecting possible conflicts between law enforcement operations.

NOTE: If there is a conflict in executing the tax seizure warrant, the TSO shall contact the appropriate taxing agency to reschedule.

(3) Prior to the execution of a tax seizure warrant, TSO shall conduct a criminal history check on the tax debtor(s) listed on the tax seizure warrant. This procedure will determine if additional officer safety precautions may be needed when executing the tax seizure warrant. The criminal history request shall be recorded on the CHP 263B, Criminal Offender Record Information Release Log, "Warrant/Officer Safety" shall be recorded in the reason column. The completed CHP 263B shall be kept on file by Divisions for three years, plus current.

(4) Prior to the execution of a tax seizure warrant, the TSO shall notify the local law enforcement agency, with jurisdiction, of the date, time, and location of the execution of a warrant. (The sensitivity of the specific tax seizure will dictate the appropriate level of notification.)

(5) The TSOs shall immediately notify their commander when a particular seizure will have a propensity for political or media sensitivity. Additionally, the STSPC should be informed of tax seizures of the same nature.

(6) At least two officers shall be present when executing a tax seizure warrant. One officer shall be the TSO. This will ensure the safety of the officers and provide for better accountability.

(a) The sale of property (at auction) is exempted from the requirement for two officers to be present unless there is a concern for officer safety.

(b) The TSO may utilize CHP Area personnel to assist with tax seizures when necessary. The officer should contact the Area commander/supervisor to request assistance prior to serving the tax seizure warrant.

i. Method of Levy. At the time of levy, the TSO shall serve a copy of the following items to the tax debtor:

(1) CHP 483, Notice of Levy (Annex D).

(2) The tax seizure warrant.

(3) If the debtor is a “natural person” (not a corporation or partnership), the tax debtor shall be provided with a CHP 482, Exemptions from the Enforcement of Judgments (Annex E), pursuant to CCP Section 681.030(c).

(4) The TSO shall provide the tax debtor with receipts for all assets seized by utilizing a CHP 481, Tax Seizure Tally Receipt (Annex F) and/or a CHP 481A, Tax Seizure Property Receipt (Non-Vehicle) (Annex G). The TSO shall use a CHP 481 for each location (e.g., register, safe, ATM, or office) from which cash is seized. The TSO shall not combine the cash onto one (1) form. The TSO shall obtain a signature from the debtor (or their agent or bank/tax representative) to acknowledge the amount of money seized and/or property seized. Enter “refused to sign” if debtor refuses to do so. Ensure the assisting officer signs the appropriate signature block as a witness to the transaction.

(5) The tax debtor may claim any available exemption for their property. If requested by the tax debtor, the TSO shall provide the tax debtor with a CHP 479, Claim of Exemption (Annex H), which may be provided at the time of tax seizure or after the seizure. This form is to be completed by the tax debtor. The TSO shall not complete the form for the tax debtor nor offer the form without it being requested. The notice of levy provides the following information to the tax debtor(s): “You may claim any available exemption for your property. A list of exemptions will be given to you by the TSO. If you wish to claim an exemption for personal property, you must do so within 15 days after this notice was delivered to you, or within 20 days after this notice was mailed to you by filing an exemption and one copy with the levying officer as provided in Section 703.520 of the Code of Civil Procedure.”

j. Entry to Private Premises Under Ex Parte Writ.

(1) The court may issue a writ (court order) authorizing the TSO, if necessary, to forcibly enter and search for the property in the private place stated in the writ (CCP Section 699.030).

(2) The TSO shall never make forcible entry without prior approval of the DTSPS and the utilization of the Division Warrant Service Team (WST). Policy and procedures outlined in General Order 100.84, Service of Search and Arrest Warrants Involving Entry into Residences, Businesses, and Other Structures (Warrant Service Program), shall be utilized for any forcible entry situation.

(3) The TSO may make peaceable entry with the permission of the occupant.

(4) If the TSO reasonably believes that entry and seizure will involve substantial risk of injury or death to any person, the DTSPS shall be notified

immediately. The TSO shall refrain from seizing the property and advise the issuing taxing agency of the circumstances. Ultimately, the Division commander shall make the final decision to determine if the tax seizure warrant will be served or not.

k. Entry to Land, Buildings, and Dwellings. A TSO may peaceably enter private buildings and dwellings to effect execution of a tax seizure warrant. However, the TSO may not break and enter against the owner's wishes except where specifically authorized to do so by a valid writ (ex parte writ of possession, an order directing transfer of possession of property) or court order.

l. Forcible Entry. If forcible entry is required to execute a valid tax seizure warrant, the following shall be adhered to:

- (1) The Division WST shall be contacted to perform the entry.
- (2) A DTSPS shall respond to the location.
- (3) A DTSPS shall photograph any property damage and include copies in the case file.
- (4) A DTSPS shall secure the building or dwelling when parties are taken into custody and no other responsible party is present.
- (5) A DTSPS shall ensure that a CHP 216, Arrest – Investigation Report, is prepared as required by policy outlined in HPM 100.86, Risk Management Manual, Chapter 2, Reports of Incidents – Potential Civil Litigation.
- (6) If the Division WST is not available, the warrant shall not be served.

m. Forcible Re-entry. The CCP affords the TSO the option to forcibly re-enter the building or dwelling to complete execution of a valid writ. The Division WST shall be utilized to re-enter the structure. If the WST is not immediately available, the warrant shall not be executed.

4. SEIZING ITEMS.

a. Personal Property Levy. For all personal property levies, the instructions must describe the particular property to be seized and its location in such a manner that no other property could reasonably be mistaken for the wanted property. The TSO shall contact the issuing taxing agency for additional written instructions if questions arise concerning the location, description, or ownership of the property. The TSO shall not seize, attach, or place a levy upon a liquor license.

b. Property Held in a Private Location. When personal property is held in a private place and in possession of the tax debtor, the TSO is required to:

- (1) Make a demand for the property. Personal property shall be turned over to the taxing agency at time of service. A CHP 481A shall be completed when any property is seized. The TSO shall photograph each item to include the model and serial plate if available. These photos shall be stored at the Division office. The taxing agency shall make their own storage arrangements for the seized property.
- (2) Take no further action to obtain the property if the property is not delivered.
- (3) Inform the issuing taxing agency if the debtor did not deliver the property upon which the levy was placed.
- (4) Wait for further direction (amended instructions, ex parte writ, etc.) from the taxing agency.

c. Court Order or Writ of Possession. Only the taxing agency requesting service may apply to the court for an order or writ of possession directing the officer to seize property in a private place. Members of the Department shall not apply to the court for these court orders. The TSO shall not execute court orders without the tax seizure warrant and instructions described in 3.b. and 3.c. of this chapter. The application may be ex parte or on a noticed motion. Ex parte writs are issued only when there is probable cause to believe that one of the following conditions exists:

- (1) The defendant feloniously gained possession of the property.
- (2) The property is a credit card.
- (3) The defendant acquired possession of the property in the ordinary course of trade or business for commercial purposes and:
 - (a) The property is not necessary for the support of self or family.
 - (b) There is an immediate danger the property will become unavailable to levy or substantially reduced in value by acts of destruction or lack of care.
 - (c) The ex parte issuance of writ is necessary to protect the property.

d. Cash. All monies shall be seized in accordance with the instructions that accompany the tax seizure warrant. Division Standard Operating Procedures shall be followed when utilizing Division safes. It is the responsibility of the TSO to determine what cash receptacles are being utilized by the debtor to hold cash from business proceeds. The TSO shall use sound professional judgment in the

determination of a cash receptacle. Examples of cash receptacles include, but are not limited to, registers, safes, money pouches, cash drawers, tip jars, automated teller machines (ATMs), etc.

NOTE: If the services of a locksmith are needed to gain access to the safe or other locked cash receptacles, the same procedures as listed in HPM 70.19, Tax Seizure Program Manual, Chapter 2, Civil Action Process, are to be used.

(1) All action involving currency will be conducted in the presence of the TSO and another officer. Each officer will be responsible to count the money. A CHP 481 shall be completed. Each officer will sign and date the bottom of the form, certifying its accuracy.

(2) All currency collected as a result of executing a warrant shall be:

(a) Secured in a locked location, safe from theft, as determined by a DTSPS until a deposit is made into a zero balance account with Bank of America no later than the next business day following the seizure.

(b) At the time of deposit, the TSO shall complete a bank deposit slip.

1 The TSO shall provide the bank the original (white copy), FMS a duplicate (yellow copy), and Area office a copy (pink copy).

2 The TSO shall reference the date of the deposit on the date line and tax seizure case number on the Bag # line.

3 If there are multiple case numbers, the TSO shall list them on the numbered lines.

4 If additional bank deposit slips are necessary, the TSO may email CHPCashiering@chp.ca.gov for additional slips.

(c) A CHP 251, Counter Receipt, shall be completed for monies collected and placed in the case file. Attach a copy of the CHP 251 to the CHP 230, Transmittal Record.

1 If additional CHP 251s are necessary, the TSO may complete a CHP 41, Supply Requisition, and email the CHP 41 to SSURequisitions@chp.ca.gov.

(d) Transmitted to Fiscal Management Section (FMS) on the CHP 230 and listed in the "Miscellaneous Tax Seizure Section." A CHP 472, Disbursement Request, shall accompany the signed CHP 230 to FMS.

(3) The STSPC issued case number shall be written on the face of all documents being transmitted to FMS.

e. Garnishment. The CHP 484, Memorandum of Garnishee (Annex I), is the form utilized to levy upon stock (securities) certificates that are under the control of a third party such as a financial institution (CCP Section 701.030).

(1) A garnishment is served and the property seized from the garnishee by the TSO.

(2) A copy of the tax seizure warrant and a notice of levy prepared by the TSO to garnish the personal property of the debtor is given to the garnishee.

(3) At the time of the levy, or promptly thereafter, the TSO shall serve a copy of the following on the judgment (tax) debtor:

(a) Tax seizure warrant.

(b) Notice of Levy.

(c) If the judgment (tax) debtor is a natural person (non-business), a copy of the CHP 482 will be provided.

(4) Service shall be made personally or by mail.

f. Real Property. The seizing of lands, buildings, crops, timber, minerals, vessels, or aircraft shall have Office of Primary Interest approval before accepting and executing a tax seizure warrant (CCP Section 700.015).

(1) A levy upon "real property" includes lands, tenements, and hereditaments (heritable properties). To levy upon real property:

(a) The TSO shall record a copy of the tax seizure warrant and notice of levy with the county recorder in the county where the property is located.

(b) The notice of levy shall describe the property levied upon and state that the judgment debtor's interest in the property has been levied upon.

(c) The taxing agency will request and pay for a preliminary title report.

(d) Based on the title report, if the judgment (tax) debtor's interest in the real property is in the name of a person other than the judgment (tax) debtor, the notice of levy shall identify the third person, and the recorder shall index the copy of the tax seizure warrant and levy in the names of both the judgment (tax) debtor and the third person.

(2) Growing Crops, Timber, and Minerals.

(a) To levy upon growing crops, timber to be cut, minerals, or similar items (including oil and gas) to be extracted or accounts receivable resulting from the sale thereof at the wellhead or minehead, the TSO shall record with the county recorder the location of the crops, timber, minerals, or similar items. Additionally, a copy of the tax seizure warrant and the levy that describes the property levied upon, which states that the judgment debtor's interest in the described property has been levied upon and describes the real property where the crops, timber, or minerals are located, shall be recorded with the county recorder (CCP Section 700.020).

NOTE: If the judgment debtor's interest is listed in the county's records in the name of a third person, the notice of levy shall identify that person. The recorder shall index the copy of the writ and notice of levy in the names of both the judgment debtor and the third person.

(b) At the time of the levy or promptly thereafter, the TSO shall serve a copy of the tax seizure warrant and levy personally or by mail on the following persons:

1 Any third person in whose name the judgment debtor's interest in the crops, timber, or minerals or similar items is indicated in the county recorder's office.

2 Any secured party who has filed a financial statement with respect to the crops, timber, or minerals prior to the date of levy on the property.

(c) At the time of the levy, or promptly thereafter, the TSO shall serve a copy of the tax seizure warrant and levy on one occupant of the real property where the crops, timber, or minerals are located.

g. Safe Deposit Boxes. Instructions for the service of a warrant shall contain the location and description of the safe deposit box. The TSO may give the debtor an opportunity to open the safe deposit box. If the debtor is uncooperative, arrangements should be made with the taxing agency for a locksmith. The locksmith's fees shall be paid for by the taxing agency (CCP Section 700.150).

(1) The TSO shall record all monies seized from the safe deposit box on to a CHP 481. The debtor (or debtor agent), or a bank/tax representative shall sign the CHP 481 to acknowledge the amount of money seized. The original shall be retained in the case file, and a copy of the form shall be given to the signer.

(2) The TSO shall record all property seized from the safe deposit box on a CHP 481A. The debtor (or debtor's agent), or a bank/tax representative shall sign the CHP 481A to acknowledge the property seized. The original shall be retained in the case file and a copy of the form shall be given to the signer. Items not seized shall be inventoried and listed on the CHP 216, along with the location and name of the person taking possession of the property.

(3) If the tax representative is not present, notification shall be made to the taxing agency of the property seized. Once the tax seizure warrant has been satisfied, a billing/invoice will be completed.

(4) Safe Deposit Boxes Not Exclusively in the Name of the Defendant. Safe deposit boxes standing in the name of a person other than the debtor, either alone or with other third persons are not subject to levy without a court order (CCP Section 700.160).

h. Vehicles, Vessels, and Aircraft. Instructions for the service of a tax seizure warrant shall contain the license number or hull number, vehicle identification number, and location of the vehicle, as well as the make, model, and color. Confirmation from the Department of Motor Vehicles (DMV) should be obtained prior to the execution of the tax seizure warrant. Any discrepancies shall be clarified with the issuing agency in writing (CCP Section 700.090).

(1) To obtain information as to the legal or registered owner, inquiries shall be directed to the Federal Aviation Administration (FAA) website at <https://registry.faa.gov/aircraftinquiry>. Care should be taken not to cause any great delay in levying upon or holding aircraft while awaiting a response from the FAA (CCP Sections 700.030, 700.040).

(2) The procedure for levying upon a house trailer or mobile home is identical to levying on a vehicle except when it is used as a dwelling. To levy on personal property used as a dwelling, serve a copy of the tax seizure warrant and notice on any occupant of suitable age, or, if unable to serve on an occupant, post copies of both the tax seizure warrant and notice of levy in a conspicuous place on the property. The occupants may not be removed without a separate court order (CCP Section 700.080).

(3) At the time of the levy or immediately thereafter, a copy of the tax seizure warrant and list of exemptions (if the debtor is a natural person) shall be served to the tax debtor. If the debtor or agent is not present at the location of the seizure, a copy of the tax seizure warrant shall be posted in a conspicuous place at the address of seizure. Attach a CHP 477, Warning (Annex J), to the levied property (CCP Section 699.550).

(4) Officers shall utilize the CHP 180, Vehicle Report, to record all vehicle seizures resulting from tax seizure warrants. Officers shall enter "Tax Warrant" and use one of the following "Storage Authority and Reason" codes:

(a) "19232 California Revenue and Taxation Code (RTC)" for FTB seizures.

(b) "6776 RTC" for CDTFA seizures.

(c) "1785 California Unemployment Insurance Code (CUIC)" for EDD seizures.

(5) The TSO shall utilize a rotation tow based on the Tow Service Agreement (TSA) of the respective Area office that has geographical responsibility for the seizure location. Although not required by the TSA, the TSO should request covered storage for the seized vehicle.

(6) Under the "Release Vehicle to: Agency Hold" section of the CHP 180, TSO shall indicate "release through tax seizure officer only." The TSOs shall follow all departmental inventory procedures established in HPM 81.2, Vehicle Procedures Manual.

(7) The CHP 480, Order to Release Vehicle (Annex K), shall be completed when a vehicle is released with accrued towing and storage charges. This form is required, as it stipulates who is responsible for the towing and storage charges. Two common examples are:

(a) The seized vehicle is released back to the tax debtor, with no further action.

(b) Upon sale of the vehicle, CCP Section 701.590 states, in part, that within ten days after the sale, the purchaser must pay the balance due plus cost accruing with regard to the property sold (storage, etc.) from the date of sale until the date of payment.

(8) Notify the appropriate communications center for an "impounded vehicle" entry.

(9) Immediately after the vehicle, vessel, or aircraft levy is completed, the TSO must determine the legal owner and serve a copy of the tax seizure warrant to the legal owner. Service may be made by mail or in person. This service does not suspend any action nor impose a time limit. The taxing agency is to proceed with the sale on schedule.

i. Third-Party Interest in Debtor's Property.

(1) At the time of the levy or promptly thereafter, the TSO shall serve a copy of the tax seizure warrant and levy on any third person in whose name the judgment debtor's interest in real property is indicated in the records of the county [CCP Section 700.015(b)].

(2) Service shall be made personally or by mail.

(3) If service on the third person is by mail, it shall be sent to the person at the address for such person, if any, shown on the tax assessor's records of the county in which the real property is located, or if no address is shown, to the person at the address used by the county recorder for the return of the instrument creating the interest of the third person in the property.

(4) The TSO shall serve a copy of the tax seizure warrant and levy on one occupant of the real property.

(5) Service on the occupant shall be made by leaving a copy of the tax seizure warrant and the levy with the occupant personally, or in the occupant's absence, with a person of suitable age and discretion found upon the real property.

(a) This person must be either an employee or agent of the occupant or a member of the occupant's household.

(b) If unable to serve such an occupant, the TSO shall post a copy of the tax seizure warrant and levy in a conspicuous place on the real property.

j. Personal Property in the Custody of the Tax Seizure Officer.

(1) To levy upon personal property in the custody of the TSO, use the following procedures:

(a) If the tax seizure warrant is directed to the TSO having custody of the property, the judgment creditor shall deliver the warrant to the TSO.

(b) If the tax seizure warrant is directed to a TSO other than the TSO having custody of the property, the TSO to whom the tax seizure warrant is directed shall serve a copy of the tax seizure warrant and levy on the TSO having custody. Service may be made personally or by mail.

(2) The TSO having custody of the property shall comply with the tax seizure warrant and shall not be subject to the duties and liabilities of third persons after a levy.

5. PROPERTY EXEMPTIONS—THIRD-PARTY CLAIMS.

a. Third-Party Claim Procedure. The third-party claim procedure is a remedy whereby a person, such as an ex-spouse or creditor, who is not a party to an action, may assert a superior claim of ownership to possession of real property and personal property under levy in the action. This also applies to a security interest or lien on personal property under levy. A party claiming ownership or the right to possession of property may make a third-party claim in the following cases (CCP Section 720.110).

- (1) Where real property has been levied upon under a writ of attachment or a writ of execution.
- (2) Where personal property has been levied upon under a writ of attachment, a writ of execution, a prejudgment or post-judgment writ of possession, or a writ of sale.
- (3) The person who files the third-party claim must assert an interest, title, or ownership superior to that of the levying creditor.
- (4) The remedy only applies to property in the actual or constructive possession of the CHP.

b. Filing a Third-Party Claim. A person making a third-party claim shall file the claim with the TSO assigned to execute the tax seizure warrant. The third party must provide the TSO with two copies of the claim after levy on the property, but before the TSO does any of the following (CCP Section 720.120):

- (1) Sells the property.
- (2) Delivers possession of the property to the issuing agency.

c. Receiving the Third-Party Claim.

- (1) A third-party claim shall be stamped to indicate the time and date it is received.
- (2) The claim shall be recorded in the case file, indicating the date of receipt, name of claimant, section filed under, property claimed, and amount due or value of property claimed.
- (3) The TSO only has the responsibility to determine if the claim form is proper. The officer does not have the responsibility or authority to judge the merits of the claim.

d. Form and Contents of Claim.

- (1) The claim applies to the property which is under levy.
- (2) The person making the claim is not a defendant/debtor in the action.
- (3) A Notary Public must have verified both oath and signature or signed under penalty of perjury.
- (4) The claim includes the name of a third person and address in California for service by mail.
- (5) The claim clearly describes the property.
- (6) Includes a description of the interest claimed, including a statement of facts upon which the claim is based per CCP Section 720.130, or a detailed description of the security interest lien claimed, including a statement of the facts upon which it is based per CCP Section 720.230.
- (7) The claim contains an estimate of the market value of the sums due, as well as interest.
- (8) A copy of any writing upon which a claim is based shall be attached to the claim. For security interests, a copy of the security agreement and any financial statement shall be attached to the third-party claim.
- (9) Claims should only be rejected if they are not under oath, fail in fact to be a third-party claim, or are for property not under levy.
 - (a) If the claim will be rejected and time remains for a proper claim to be filed, a collect telephone call to the third party explaining the deficiencies and deadlines is recommended.
 - (b) If the claim is rejected, a copy will be made for the file and the original shall be returned to the claimant with a letter of explanation.
- (10) Within five days after receiving the claim, the TSO must serve both the issuing agency and the debtor personally or by United States first class mail, with the following (CCP Section 720.140):
 - (a) A copy of the third-party claim.
 - (b) A statement explaining whether or not a third person filed an undertaking with the claim pursuant to CCP Section 720.610, et seq.

(11) If no undertaking is filed by the third person, a notice that the property will be released, barring the issuing taxing agency filing an undertaking that satisfies the CCP or makes a deposit.

(12) A “Notice and Demand” letter shall be prepared by the officer. The original letter shall be attached to the copy of the third-party claim and both shall be mailed to the issuing taxing agency. A copy of each document shall also be mailed to the debtor. Tax Seizure Officers shall retain a copy of the Notice and Demand in the case file and forward a copy to the EOSS Section.

(13) If the issuing taxing agency does not comply with the Notice of Demand within the time allowed, the TSO shall schedule the release of the property claimed. The last day for the issuing taxing agency to comply must fall on a working day, and the property will be released on the next working day if the Notice of Demand is not met. In computing the last day, the issuing taxing agency will have ten days from the date of mailing the Notice of Demand plus additional time for service by mail (five days in California, ten days in United States, and 20 days outside of the United States).

(14) If a third-party claim is filed within the established deadline, the TSO may not (CCP Section 720.150):

- (a) Sell the property.
- (b) Deliver the property to the issuing agency.
- (c) Pay the proceeds of collection to the issuing agency.

(15) Receipt of Notice of Objection.

(a) The CDTFA, EDD, and FTB are public entities exempt from executing an undertaking. These agencies are to file a notice with the TSO stating their department opposes the third-party claim. This notice has the same effect as an undertaking.

(b) If the taxing agency does not file an objection with the TSO within the time limit, the TSO must release the property.

(c) If the taxing agency has filed a notice of objection with the TSO and has mailed or served a copy on the third-party claimant, the TSO may execute the warrant after ten days, plus mailing time described in Section 5.d.(13) of this chapter.

6. UNDERTAKINGS AND BONDS. Undertakings and bonds are legal terms contained in law to protect third person parties who are not party to a legal action but may suffer damages as a result of that action if not protected. For further explanation on protecting undertakings, refer to CCP Section 995.010 et seq.

7. KEEPERS. Tax seizure officers shall not participate in keeper levies. A keeper acts as a custodian of the property under levy (CCP Section 687.030).

8. CLAIM OF EXEMPTION.

a. Filing Claim of Exemption. A claim of exemption may be filed by the debtor, who is a natural person or a person acting on behalf of the tax debtor. In the case of community property, the debtor's spouse may file the claim of exemption, whether or not the spouse is also a tax debtor (CCP Section 703.020).

b. Time Limitations. The claim of exemption shall be made within 15 days after the date the notice of levy is personally served on the tax debtor, or within 20 days after the date the notice of levy was mailed. All incoming claims shall be immediately time and date stamped.

c. Claim of Exemption Denial. A claim of exemption should not be accepted by the TSO beyond the 20-day time limit. If the tax debtor has not filed a claim within the time limitations, they are deemed to have waived their rights to file an exemption.

d. Claim of Exemption Contents. The following are required contents of the claim of exemption (CCP Section 703.520):

(1) The original claim of exemption and one copy must be filed with the TSO.

(2) The claim shall be executed under oath and shall include:

(a) The name of the claimant and mailing address where service of notice of opposition to the claim can be made.

(b) The name and last known address of the tax debtor if the claimant is not the tax debtor.

(c) A description of the property claimed to be exempt. If an exemption is claimed on a vehicle or personal property used in trade, business, or tools of the profession, the claimant shall describe all other property of the same type, whether levied upon or not, and identify the property to which the exemption is to be applied.

(d) A financial statement is required if the exemption claims the property is needed for support of the tax debtor, the spouse, or dependents of the debtor. The financial statement must be executed under oath by the tax debtor and spouse unless they are living separate and apart. The statement shall include (CCP Section 703.530):

- 1 Name of the spouse.
- 2 Name, age, and relationship of all dependents.
- 3 All sources and amounts of income and earnings of the debtor, spouse, and dependents.
- 4 A list of all obligations of the tax debtor, spouse, and dependents.

e. Notice of Filing of Claim of Exemption. Promptly after the filing of the claim, the TSO shall serve the following to the issuing agency by mail or in person (CCP Section 703.540):

- (1) A copy of the claim of exemption.
- (2) A CHP 474, Notice of Filing of Claim of Exemption (Annex L), stating the claim of exemption has been made and the property will be released unless both of the following are filed with the TSO within the time allowed as specified in the notice:
 - (a) A copy of the notice of opposition to the claim of exemption.
 - (b) A copy of the notice of motion for an order determining the claim of exemption.
- (3) If the required copies of the notice of opposition and notice of motion are filed with the TSO within the established deadlines, the TSO shall promptly file the original claim of exemption with the court (CCP Section 703.550).

f. Order of the Court on Claim of Exemption. After the hearing on the claim of exemption, the court clerk shall promptly transmit a certified copy of the court order to the TSO. The TSO shall comply with the order of the court, except where an appeal is filed (CCP Section 703.580).

g. Extension of Time. If the court extends the time allowed for any act to be completed regarding exemption claims, written notice of the extension shall be filed with the TSO (CCP Section 703.590).

h. Disposition During Pending Proceedings. Except as otherwise provided by statute, the TSO shall not release, sell, or otherwise dispose of the property for which an exemption is claimed, until the final determination of the exemption is made (CCP Section 703.610).

(1) If an appeal of the determination of a claim of exemption is filed, notice of appeal shall be provided to the TSO. The TSO shall then hold, release, or dispose of the property in accordance with the provisions governing enforcement and stay of enforcement of the warrant pending appeal.

(2) If the court orders the sale to proceed after the hearing, such order may be appealed and the sale may not be held until the time for appeal has expired, waived, or it has been filed and denied.

i. Motor Vehicle Exemptions.

(1) If the tax debtor has only one motor vehicle and it is sold at a public auction by the Department, the proceeds of the execution sale are automatically exempt in the amount provided by CCP Section 704.010(d), without need for a claim. The sale notice must require a minimum bid which would include the amount of the exemption plus any labor liens, state tax liens, and any third-party claim payoff. If no bid is received which exceeds the minimum bid, the vehicle shall be released to the tax debtor.

NOTE: To get updates on exemption amounts, refer to the California courts website: <https://www.courts.ca.gov/forms>. Select Exemptions from the Enforcement of Judgments, EJ-155.

(2) If the debtor has more than one motor vehicle, an exemption in the amount provided by CCP Section 704.010(d) may be claimed in the aggregate equity in motor vehicles, the proceeds of an execution of sale, the proceeds of insurance or other indemnification for the loss, damage, or destruction of a motor vehicle or any combination of the above. In order to avail themselves of this exemption, the debtor must file a claim of exemption within ten days after the notice of levy was served or 15 days after the notice was mailed.

(3) The TSO shall consult and may rely upon DMV records in determining whether the debtor has more than one vehicle.

j. Home Building Materials Exemption. These items are exempt as outlined in CCP Section 704.030.

k. Jewelry, Heirlooms, and Works of Art Exemption. These items are exempt as outlined in CCP Section 704.040.

- l. Deposit Accounts Exemption. Deposit accounts are exempt for the funds outlined in CCP Section 704.080.
- m. Life Insurance Exemption. Life insurance policy loan values are exempt for the amounts designated in CCP Section 704.100.
- n. Homestead Exemption. Any parcel which has been homesteaded is exempt for reasons and amounts indicated in CCP Section 704.730.

9. REPORTING.

a. Report. All activity conducted as the result of executing a tax warrant shall be thoroughly documented on a CHP 216, and a CHP 556, Narrative/Supplemental. These reports will only be released upon a formal request. (Refer to Interagency Agreements for specific information. The interagency agreements can be obtained by the Contract Services Unit or the EOSS Section.) A copy of these reports shall be forwarded to the EOSS Section upon case closure.

b. Return. Because tax seizure warrants and instructions are not court issued documents, they are to be returned to the issuing state agency by the TSO. A copy of the tax seizure warrant, instructions, and the CHP 475, Return on Warrant for Collection of Amounts Due, (Annex M) shall be forwarded to the EOSS Section within 30 days when a request is made by the taxing agency to close the case, or when the case is closed by the TSO. The following information shall be provided to the issuing taxing agency along with a CHP 475:

- (1) CHP 472, Disbursement Request.
- (2) A statement of all costs incurred by the Department.

c. Sequence of Warrant Return. The return shall be conducted at the earliest occurrence of any of the following:

- (1) After all duties required under the warrant are performed.
- (2) When a return is requested in writing by the issuing taxing agency.
- (3) If no levy is conducted within 60 days of receipt of the warrant.
- (4) Two years from the date of issuance.
- (5) Upon expiration of the time enforcement.

10. SALES.

a. Terminology of Sales. Sales are a means used to satisfy a money judgment from the personal or real property of the judgment debtor, to protect the value of perishable property under a levy of writ of attachment by converting it to cash, or to enforce a lien against property under foreclosure proceedings. The word property signifies any valuable right or interest protected by law. According to CCP Section 657, property is either “Real or immovable; or, Personal or movable.”

(1) Property capable of manual delivery includes any property that is of a tangible nature such as cars, boats, house trailers, money identified by serial numbers, stocks not in escrow, promissory notes, animals, etc.

(2) Personal property is any property that is intangible and incapable of manual delivery such as growing crops, corporate stock in escrow, etc.

(3) Perishable property is defined as property which, by its nature, decays in a short time, without reference to the care which is received.

(4) The TSO shall sell all property that has been seized except the following:

(a) Instruments. This includes checks, drafts, money orders, etc. The procedure for levying instruments is outlined in CCP Sections 687.020 and 700.110 and requires endorsement and presentation for payment rather than sale.

(b) Collectible Property. This includes accounts receivable, chattel paper, general tangibles, final money judgments, and an obligation arising from the sale or lease of property, etc. The procedure for levying collectible property is outlined in CCP Section 701.520 and requires the taxing agency to serve a Notice of Intended Sale.

(c) Tangible Personal Property. May not be sold until the TSO obtains custody of the property.

(d) Cash. Per CCP Section 701.510(b), cash may not be sold unless it has value exceeding its face value (e.g., monetary instruments, collectible coins).

b. Postponement of Sale. The sale may be postponed whenever a written request is given to the taxing agency conducting the sale. The request must be signed by the tax debtor and the taxing agency. Both parties must have agreed upon a new date and hour for the sale to take place. The taxing agency shall then, by public declaration, postpone the sale until the agreed upon new date and hour. The notice of postponement must be given by public declaration by the taxing agency at the time and location where the sale was to have been conducted. No other notice of postponed sale shall be given. There is no limitation as to the number of postponements that may be executed regarding the sale (CCP Section 701.580).

c. Date and Time of Sale. Sales may be held any day of the week between the hours of 9:00 a.m. and 5:00 p.m. The date of sale must not be less than ten days from the date of posting all sale notices. An exception exists for perishable property (CCP Section 701.570).

d. Place of Sale. The sale must be conducted where personal property capable of manual delivery is stored, e.g., a garage or warehouse, and the property must be within view of those attending the sale unless the court orders otherwise. Property incapable of manual delivery does not have to be in view of the prospective bidders, and the taxing agency may schedule the sale to be conducted in their office or any other location accessible to the public (CCP Section 701.570).

e. Sale Notices. Sale notices must have a description of the personal property being sold and should be as detailed as possible. If a large quantity of items is to be sold, a general description and statement of approximate quantity will suffice. If the property is not capable of manual delivery, this fact should be stated on the notice. A TSO selling property without giving all of the required notice is liable to the judgment creditor and judgment debtor for actual damages to the aggrieved party which are caused by the failure to give such notice (CCP Section 701.560).

f. Restrictions. Any restrictions that are to be placed against the sale should be contained in the sale notice.

g. CHP 476, Notice of Sale. The CHP 476 (Annex N) must be posted along with the advertisement from the taxing agencies, in three public locations in the city or judicial district in which the property is to be sold. A public place is defined as "A place to which the general public has a right to resort; not necessarily a place devoted solely to the uses of the public, but a place visited by many persons and usually accessible to the neighboring public." Public places may include a courthouse, library, or a laundromat (CCP Section 701.530).

h. CHP 485, Vehicle Sale Notice to Debtor. Notice is required to be given to the tax debtor by mailing the CHP 476, and CHP 485 (Annex O) to the tax debtor at their last known address, to their attorney, or by delivering such notice to the debtor. The ten day notice period is not extended if service is by mail (CCP Section 701.530).

NOTE: If a third-party claim is not received, it is recommended that the legal owner be notified prior to sale (CCP Section 700.090).

i. Prospective Bidders. The CCP requires the following statement on all Notices of Sale: "Prospective bidders should refer to Sections 701.510 to 701.680, inclusive, of the Code of Civil Procedure for provisions governing the terms, conditions, and effect of the sale and liability of defaulting bidders."

j. Advertising. The taxing agency will be responsible for advertising the sale and the costs associated with placing the advertisement (CCP Section 701.555).

k. Conducting the Sale. The TSO is responsible for conducting the sale of property seized from an action involving tax seizure warrants, per CCP Section 701.510. The sale must be conducted in accordance with CCP Section 701.570. As used in this section, the words “sale” and “auction” are synonymous.

l. Coordinating the Sale. The following elements are essential to coordinating the sale, and shall be adhered to:

(1) Tax Seizure Officers shall attend sales in the approved uniform.

(2) The following is applicable to public auctions:

(a) Any CCP section referring to the sale of levied property shall be interpreted as a cooperative mutual effort between the taxing agency and the TSO to accomplish the intent of the code.

(b) Property levied upon shall not be removed from the county of seizure for the purpose of the sale (CCP Section 701.570).

(c) The TSO is responsible for ensuring that the sale is conducted in accordance with the signed written instructions from the issuing taxing agency.

(d) The TSO is responsible for all CCP provisions governing the terms, conditions, and effect of the sale. This includes, but is not limited to, third-party claims, tools of the trade exemptions, jewelry, heirlooms, and works of art exemptions.

(e) The TSO ensures payment is made for all motor vehicle exemptions and tow/storage charges. All monies obtained from the auction shall be forwarded to FMS for disbursement. If applicable, expenses incurred from tax seizure shall be paid from the proceeds of the auction by FMS.

(f) The TSO shall utilize the following TSP auction forms at each sale:

1 CHP 476A, California Highway Patrol Tax Seizure Program Auction Terms and Conditions (Annex P). The TSO shall give a copy to each prospective bidder.

2 CHP 476B, Auction Bidder List (Annex Q). The TSO shall sign in the prospective bidders.

3 CHP 476C, Auction Bidding Sheet (Annex R). The TSO shall track each bid.

4 The TSO shall issue a white 3 x 5 card, each numbered in sequential order (1, 2, 3, . . .) to every auction bidder. The numbered card shall correspond to the number assigned to the auction bidder on the CHP 476B. The auction bidders shall raise their cards over their heads and make visible to the TSO, when the auction bidders make a bid during the auction.

(3) After sufficient property has been sold to satisfy the warrant, no additional property may be sold.

(4) Employees in the course of, or as a result of any inspection, investigation, or work activity, shall not accept, take, purchase, or convert to their own use or to the use of another, any evidence, contraband, rejected items, or vehicles stored or processed through lien sale by this Department. The foregoing is intended to exclude those employees from the acquisition process who were directly responsible for the activity which led to the confiscation, seizure, possession, etc., of the item(s) in question. Additionally, no employee of the CHP per CCP Section 701.610 or their immediate family members can become the purchaser or possess an interest through an agent or otherwise, in any sale of levied property.

(5) Personal property capable of manual delivery must be within view of those who attend the sale and be sold in such parcels as are likely to bring the highest price.

(6) The tax debtor, either in person or in writing, may request the order in which the property will be sold. The TSO may follow such direction if, in the officer's opinion, the requested manner of sale is likely to yield an amount at least equal to any other manner of the sale or the amount to satisfy the warrant [CCP Section 701.570(d)].

m. Reading the Notice of Sale. The TSO at the sale shall read the complete CHP 476 verbatim, before conducting the sale. The notice shall be read in a loud, clear voice at the time and place the sale is conducted. Appropriate sections of the CCP are printed in the sale notice and shall be read out loud when the sale notice is read.

n. Bidders' Questions. Any person attending the sale who has a question regarding the property, liens against the property, or questions about the right, title, claim, and/or interest, should contact their attorney for assistance. If the highest bidder does not pay the amount of their bid, the TSO has several alternatives (CCP Section 701.620).

- o. Reserve Not Met. When a minimum bid is required and not received at the time of the sale, the TSO shall promptly release the property. This does not preclude the taxing agency from issuing another warrant and instructions which allows the property to be seized in place prior to the physical release.
- p. No Bid Received. In the event no bid is received, the sale shall be canceled and the property reset for sale at a later date.
- q. After the Sale. After the sale and delivery of the property, the TSO shall deliver a CHP 473, Certificate of Sale of Personal Property (Annex S), to the purchaser. The certificate conveys all the rights, which the tax debtor had in such property at the time the tax seizure warrant was levied. If the vehicle's gross weight is less than 6,001 pounds, the certificate must include the vehicle's actual mileage as evidenced by the odometer reading (Vehicle Code 5906.5). A certificate of sale is always required whenever personal property is sold and the property is not tangible, or if it is incapable of manual delivery.

NOTE: The proper forms to use when registering a vehicle purchased from a tax seizure auction are as follows: REG 227, Application For Replacement or Transfer of Title with Duplicate Title (Annex T); REG 262, Vehicle/Vessel Transfer and Reassignment Form (Annex U).

- r. Right of Redemption. The right of redemption applies only to real property. When an interest in real property is sold, subject to the right of redemption, it means that the debtor, whose interest in the property is being sold, will have a certain amount of time to redeem or buy back their property. In the meantime, the purchaser will be issued a CHP 473 and a duplicate copy of the certificate will be recorded. This certificate does not constitute a transfer of title, but it does grant the purchaser certain rights (CCP Section 729.010).

(1) The redemption period will depend on the selling price as follows:

- (a) Three months after the date of sale, if the proceeds of the sale are sufficient to satisfy the secured indebtedness with interest and cost.
- (b) One year after the date of sale, if the proceeds of the sale are not sufficient to satisfy the secured indebtedness with interest and cost.

(2) The redemption price is the total of the following amounts:

- (a) The purchase price at the sale.
- (b) The amount of any assessments or taxes and reasonable amounts for fire insurance, maintenance, upkeep, and repair of improvements on the property.

(c) Any amount paid by the purchaser on a prior obligation secured by the property to the extent that the payment was necessary for the protection of the purchaser's interest.

(d) Interest on the amounts described above from the time such amount was paid until the date the deposit is made.

(e) If the purchaser has any liens subordinate to the lien under which the property was sold, the amount of the purchaser's lien, plus interest from the date of the sale until the date the deposit is made. Rents and profits from the property paid to the purchaser or the value of the use and occupation of the property to the purchaser may be offset against the amounts described above.

11. DISTRIBUTION FROM SALES.

a. The proceeds shall be paid to the persons entitled within 30 days after they are received by the TSO.

b. If the proceeds are not received in one payment by the TSO, the TSO has an additional 20 days to distribute the proceeds.

c. If payment of the proceeds is received in the form of a check or money order, payment is not considered received until presented for payment to the bank. Upon payment from the bank, the 30 day distribution period begins.

d. If the TSO fails to disburse the proceeds in a timely manner and has failed to disburse the proceeds within ten days after written demand, the officer and or Department may be held liable pursuant to GC Section 26680.

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ANNEX A

TAX SEIZURE FORM LIST

FORM NUMBER	FORM NAME
WARRANT	WARRANT FOR COLLECTION OF AMOUNTS DUE
INSTRUCTION SHEET	INSTRUCTIONS FOR LEVY OF WARRANT
CHP 180	VEHICLE REPORT
CHP 216	ARREST - INVESTIGATION REPORT
CHP 230	TRANSMITTAL RECORD
CHP 251	COUNTER RECEIPT
CHP 263B	CRIMINAL OFFENDER RECORD INFORMATION RELEASE LOG
CHP 415	DAILY FIELD RECORD
CHP 472	DISBURSEMENT REQUEST
CHP 473	CERTIFICATE OF SALE OF PERSONAL PROPERTY
CHP 474	NOTICE OF FILING OF CLAIM OF EXEMPTION
CHP 475	RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE
CHP 476	NOTICE OF SALE
CHP 476A	AUCTION TERMS AND CONDITIONS
CHP 476B	AUCTION BIDDER LIST
CHP 476C	AUCTION BIDDING SHEET
CHP 477	WARNING
CHP 478	TAX SEIZURE CASE LOG
CHP 478A	TAX SEIZURE TRACKING LOG
CHP 478B	DIVISION TAX SEIZURE PROGRAM SUMMARY REPORT
CHP 479	CLAIM OF EXEMPTION
CHP 480	ORDER TO RELEASE VEHICLE
CHP 481	TAX SEIZURE TALLY RECEIPT
CHP 481A	TAX SEIZURE PROPERTY RECEIPT (NON-VEHICLE)
CHP 482	EXEMPTIONS FROM THE ENFORCEMENT OF JUDGEMENTS
CHP 483	NOTICE OF LEVY
CHP 484	MEMORANDUM OF GARNISHEE
CHP 485	VEHICLE SALE NOTICE TO DEBTOR
CHP 556	NARRATIVE/SUPPLEMENTAL
REG 227	APPLICATION FOR: TRANSFER OF TITLE WITH DUPLICATE TITLE
REG 262	VEHICLE/VESSEL TRANSFER AND REASSIGNMENT FORM

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ANNEX B

WARRANT FOR COLLECTION OF AMOUNTS DUE



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
3321 Power Inn Road, Suite #250
Sacramento, CA 95826
TELEPHONE: (916) 622-

**WARRANT FOR COLLECTION
OF AMOUNTS DUE**

California Revenue & Taxation Code Sections
19231 - 19234, 19262 and 19263

The People of the State of California to:

CALIFORNIA HIGHWAY PATROL
INVESTIGATIVE SERVICES UNIT
11344 COLOMA ROAD, #850
GOLD RIVER, CA 95670

In the Matter of the Tax Liability of: GREG HARRISON

Account Number: 7081192210

The following amount is now due and payable to the State of California. This amount is required to be paid under provisions of the California Revenue and Taxation Code.

\$51,200.40

Interest as prescribed by law accrues at \$7.02 for each day from the date of this notice.

YOU ARE DIRECTED to collect in lawful money of the United States out of the property of the above-named taxpayer:

- The full amount shown above, and
- Interest for each day following the date of this notice until the date collected, and
- Any costs of collection.

After the warrant has been processed, you are required to mail a copy of it to the taxpayer at the address below unless you served the taxpayer a copy at the time of the levy.

Please return this warrant to the Franchise Tax Board in accordance with California Code of Civil Procedure Section 699.560.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova, CA 95741-0157, or FAX (916) 843-6022. Website: www.ftb.ca.gov

Warrant Number: 343:10:211

Dated: April 6, 2010

TAX DEBTOR

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GREG HARRISON

By: *J. Susan Thomas*
(AUTHORIZED REPRESENTATIVE)

409 PENNY LANE
STRAWBERRY FIELDS, CA 95621

Telephone: (916) 622-4670

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ANNEX C

INSTRUCTIONS FOR LEVY OF WARRANT



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
3321 Power Inn Road, Suite #250
Sacramento, CA 95826
TELEPHONE: (916) 622-4870

Notice Date: April 6, 2020

The People of the State of California to:

ATTN: OFFICER D. MATTHEWS
CALIFORNIA HIGHWAY PATROL
INVESTIGATIVE SERVICES UNIT
11344 COLOMA ROAD, #850
GOLD RIVER, CA 95670

Instructions for Levy of Warrant

For Collection of Amounts Due Under Personal Income Tax Law or Bank and Corporation Tax Law

In the Matter of the Liability of: GREG HARRISON

Account Number: 7081192210

You are hereby instructed to levy, by virtue of the accompanying warrant, on the following described property of the tax debtor named above to satisfy the tax, penalties, and interest specified in said warrant and costs in the above-entitled matter, to wit:

Seize the following described property. If the property is substantially damaged, contact the assigned collector for approval to release. Upon securing possession of the property described below, you are directed to:

Store property in a secured facility.
Telephone the Franchise Tax Board by calling: Chris Tang at (916) 622-4670.
Hold property for additional instructions. **Do not schedule for sale.**

Property Description : 1964 CHEVROLET IMPALA SS
Identification Number : VIN# 367AB42513
License Number : ZEAL4U
Located at : 409 PENNY LANE, STRAWBERRY FIELDS, CA 95621

Please return the warrant with proof of service. After deduction of your fees for the indicated action, please remit proceeds to the Franchise Tax Board at the address shown above. If warrant is unsatisfied, please send an itemized statement, in duplicate, of your fees.

Warrant Number: 343:10:211

**State of California
Franchise Tax Board**
By: *Salen James*
Telephone: (916) 622-4670

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ANNEX D

CHP 483, NOTICE OF LEVY

CALIFORNIA HIGHWAY PATROL NOTICE OF LEVY

PRINT NOTICE

Pursuant to a Warrant for Collection of Amounts Due

INFORMATION FOR TAX DEBTOR

1. The levying officer is required to take custody of the property described in item #1 in your possession or under your control.
2. You may claim any available exemption for your property. A list of exemptions will be given to you by the levying officer. If you wish to claim an exemption for personal property, you must do so within 15 days after this notice was delivered to you or 20 days after this notice was mailed to you by filling a claim of exemption and one copy with the levying officer as provided in Section 703.520 of the Code of Civil Procedure. If you do not claim an exemption, you may lose it and the property is subject to action under the attached Warrant for the collection of amounts due. If you wish to seek the advice of an attorney, you should do so immediately so that a claim of exemption can be filed on time.
3. You may obtain the release of your property by paying the amount of Tax Liability with interest and costs remaining unpaid.
4. Under a Warrant for the Collection of Tax due the State of California, your property may be sold, perhaps at a price substantially below its value. A Notice of sale will be given to you prior to any sale. Notice of sale of real property (other than a leasehold estate with an unexpired term of less than two years) may not be given until at least 120 days after this notice is served on you. This grace period is intended to give you an opportunity to settle with the State Agency issuing the warrant to obtain a satisfactory buyer for the property, or to encourage other potential buyers to attend the sale.
5. All sales are final; there is no right of redemption.

INFORMATION FOR PERSON(S) OTHER THAN THE TAX DEBTOR

1. If the property levied upon is in your possession or under your control and you do not claim the right to possession or a security interest, you must deliver the property to the levying officer. If you do not deny an obligation levied upon or do not claim a priority over the State's lien, you must pay to the levying officer the amount that is due and payable and that becomes due and payable during the period of the State's lien which last two years from the date of issuance of the warrant for collection of amounts due. You must execute and deliver any documents needed to transfer the property.
2. You must complete the accompanying Memorandum of Garnishee within 10 days.
3. If you claim ownership or the right of possession of real or personal property levied upon or if you claim a security interest in or lien on personal property levied upon, you may make a third-party claim and obtain the release of the property pursuant to Sections 720.010-720.800 of the Code of Civil Procedure.
4. Make checks and/or money orders payable to the CALIFORNIA HIGHWAY PATROL.

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ANNEX E

CHP 482, EXEMPTIONS FROM THE ENFORCEMENT OF JUDGMENTS

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL EXEMPTIONS FROM THE ENFORCEMENT OF JUDGMENTS CHP 482 (Rev. 3-23) OPI 029			
The following is a list of assets that may be exempt from levy in enforcing a judgment.			
Exemptions are found in the United States Code (USC) and in the California codes, primarily in the Code of Civil Procedure (CCP).			
Because of periodic changes in the law, the list may not include all exemptions that apply in your case. The exemptions may not apply in full or under all circumstances. Some are not available after a certain period of time. You or your attorney should read the statutes.			
If you believe the assets that are being levied on are exempt, file a claim of exemption form, which you can get from the levying officer.			
<p>AMOUNT OF EXEMPTIONS: A list of the amounts of exemptions from a judgment under CCP § 703.150 starting on April 1, 2004, is available from the clerk of the court and on the California Courts web site at www.courtinfo.ca.gov. Except as otherwise provided, the dollar amounts of the exemptions will be adjusted thereafter at three-year intervals on April 1, and the adjusted amounts will become effective immediately on that date.</p>			
<u>Type of Property</u>	<u>Code and Section</u>	<u>Type of Property</u>	<u>Code and Section</u>
ABLE Accounts	Welf & I C § 4880(c)	Benefit Payments (cont.)	
Accounts (See Deposit accounts)		Relocation Benefits	CCP § 704.180
Appliances	CCP § 704.020	Retirement Benefits	
Art and Heirlooms	CCP § 704.040	and Contributions:	
Automobiles	CCP § 704.010	Private	CCP § 704.115
BART District Benefits	CCP § 704.110	Public	CCP § 704.110
Benefit Payments:	Pub Util C § 28895	Segregated Benefit Funds	Ins C § 10498.5
BART District Benefits	CCP § 704.110	Social Security Benefits	42 USC § 407
Charity	Pub Util C § 28896	Strike Benefits	CCP § 704.120
Civil Service Retirement	CCP § 704.170	Supplemental Security Income	42 USC § 1383
Benefits (Federal)	5 USC § 8346	Transit District Retirement	
County Employees		Benefits (Alameda and	
Retirement Benefits	CCP § 704.110	Contra Costa Counties)	CCP § 704.110
Disability Insurance Benefits	Govt C § 31452	Pub Util C § 25337	
Fire Services Retirement	CCP § 704.130	Unemployment Benefits	
Benefits	CCP § 704.110	and Contributions	CCP § 704.120
Fraternal Organization	Govt C § 32210	Veterans Benefits	38 USC § 3101
Funds Benefits	CCP § 704.130	Veterans Medal of Honor	
Health Insurance Benefits	CCP § 704.170	Benefits	38 USC § 562
Irrigation System	CCP § 704.130	Welfare Payments	CCP § 704.170
Retirement Benefits	CCP § 704.110	Workers Compensation	Welf & I C § 17409
Judges Survivors Benefits		Boats	CCP § 704.160
(Federal)	28 USC § 376(n)	CCP § 704.060	CCP § 704.060
Legislators Retirement		CCP § 704.710	CCP § 704.060
Benefits	CCP § 704.110	Books	CCP § 704.030
Life Insurance Benefits:	Govt C § 9359.3	Building Materials (Residential)	CCP § 704.030
Group	CCP § 704.100	Business:	
Individual	CCP § 704.100	Licenses	CCP § 695.050
Lighthouse Keepers		Tools of Trade	CCP § 699.720(a)(1)
Surviving Spouses Benefits	33 USC § 775	Cars and Trucks (Including	CCP § 704.060
Longshore & Harbor Workers		proceeds)	CCP § 704.010
Compensation or Benefits	33 USC § 916	Cash	CCP § 704.070
Military Benefits:		Cemeteries:	
Retirement	10 USC § 1440	Land Proceeds	Health & SC § 7925
Survivors	10 USC § 1450	Plots	CCP § 704.200
Municipal Utility District		Charity	CCP § 704.170
Retirement Benefits	CCP § 704.110	Claims, Actions, and Awards:	
Peace Officers Retirement	Pub Util C § 12337	Personal Injury	CCP § 704.140
Benefits	CCP § 704.110	Worker's Compensation	CCP § 704.160
Pension Plans	Govt C § 31913	Wrongful Death	CCP § 704.150
(and Death Benefits):		Clothing	CCP § 704.020
Private	CCP § 704.115	Condemnation Proceeds	CCP § 704.720(b)
Public	CCP § 704.110	County Employees Retirement	
Public Assistance	CCP § 704.170	Benefits	CCP § 704.110
	Welf & I C § 17409	Govt C § 31452	
		Damages (See Personal Injury	
		and Wrongful Death)	
		Deposit Accounts:	
		Escrow or Trust Funds	Fin C § 17410
		Social Security Direct	
		Deposits	CCP § 704.080

<u>Type of Property</u>	<u>Code and Section</u>	<u>Type of Property</u>	<u>Code and Section</u>
Direct Accounts (hardship)	CCP § 704.225	Motor Vehicle (Including Proceeds) . .	CCP § 704.010 CCP § 704.060
Direct Deposit Account:		Municipal Utility District	
Social Security	CCP § 704.080	Retirement Benefits	CCP § 704.110 Pub Util C § 12337
Disability Insurance Benefits	CCP § 704.130	Peace Officers Retirement	
Supplemental Security Income	CCP § 704.080	Benefits	CCP § 704.110 Govt C § 31913
Public Benefits	CCP § 704.080	Pension Plans:	
Dwelling House	CCP § 704.740	Private	CCP § 704.115
Earnings	CCP § 704.070	Public	CCP § 704.110
CCP § 706.050		Personal Effects	CCP § 704.020
15 USC § 1673(a)		Personal Injury Actions	
Educational Grant	Ed C § 21116	or Damages	CCP § 704.140
Employment Bonds	Lab C § 404	Prisoner's Funds	CCP § 704.090
Federal Emergency Management		Property Not Subject to	
Agency (FEMA) funds	CCP § 704.230	Enforcement of Money	
Financial Assistance:		Judgments	CCP § 704.210
Charity	CCP § 704.170	Prosthetic and Orthopedic	
Public Assistance	CCP § 704.170 Welf & I C § 17409	Devices	CCP § 704.050
Student Aid	CCP § 704.190	Provisions (for Residence)	CCP § 704.020
Welfare (See Public		Public Assistance	CCP § 704.170 Welf & I C § 17409
Assistance)		Public Employees:	
Fire Service Retirement	CCP § 704.110 Govt C § 32210	Death Benefits	CCP § 704.110
Fraternal Organizations		Pension	CCP § 704.110
Funds and Benefits	CCP § 704.130 CCP § 704.170	Retirement Benefits	CCP § 704.110
Fuel for Residence	CCP § 704.020	Vacation Credits	CCP § 704.113
Furniture	CCP § 704.020	Railroad Retirement Benefits	45 USC § 2281
General Assignment for		Railroad Unemployment	
Benefit of Creditors	CCP § 1801	Insurance	45 USC § 352(e)
Health Aids	CCP § 704.050	Relocation Benefits	CCP § 704.180
Health Insurance Benefits	CCP § 704.130	Retirement Benefits and	
Home:		Contributions:	
Building Materials	CCP § 704.030	Private	CCP § 704.115
Dwelling House	CCP § 704.740	Public	CCP § 704.110 Ins C § 10498.5
Homestead	CCP § 704.720	Segregated Benefit Funds	Ins C § 10498.6
CCP § 704.730		Service Members Property	50 USC § 523(b)
House trailer	CCP § 704.710	Social Security	42 USC § 407
Mobilehome	CCP § 704.710	Social Security Direct Deposit	
Homestead	CCP § 704.720	Account	CCP § 704.080
CCP § 704.730		Strike Benefits	CCP § 704.120
Household Furnishings	CCP § 704.020	Supplemental Security Income	42 USC § 1383(d) 42 USC § 407
Insurance:		Student Aid	CCP § 704.190
Disability Insurance	CCP § 704.130	Tools of Trade	CCP § 704.060
Fraternal Benefit Society	CCP § 704.110	Transit District Retirement	
Group Life	CCP § 704.100	Benefits (Alameda and Contra	
Health Insurance Benefits	CCP § 704.130	Costa Counties)	CCP § 704.110 Pub Util C § 25337 Fin C § 1875
Individual	CCP § 704.100	Travelers Check Sales Proceeds	
Insurance Proceeds -		Unemployment Benefits and	
Motor Vehicles	CCP § 704.010	Contributions	CCP § 704.120
Irrigation System		Uniforms	CCP § 704.060
Retirement Benefits	CCP § 704.110	Vacation Credits (Public	
Jewelry	CCP § 704.040	Employees)	CCP § 704.113
Judges Survivors Benefits		Veterans Benefits	38 USC § 3101
(Federal)	28 USC § 376(n)	Veterans Medal of Honor	
Legislators Retirement		Benefits	38 USC § 562
Benefits	CCP § 704.110 Govt C § 9359.3	Wages	CCP § 704.070 CCP § 706.050 CCP § 706.051
Licenses	CCP § 695.060 CCP § 720(a)(1)	Welfare Payments	CCP § 704.170 Welf & I C § 17409
Lighthouse Keepers		Workers Compensation	
Surviving Spouses Benefits	33 USC § 775	Claims or Awards	CCP § 704.160
Longshore and Harbor Workers		Wrongful Death Actions or	
Compensation or Benefits	33 USC § 916	Damages	CCP § 704.150
Military Benefits:			
Retirement	10 USC § 1440		
Survivors	10 USC § 1450		
Military Personnel -Property	50 USC § 3934		

ANNEX F

CHP 481, TAX SEIZURE TALLY RECEIPT

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL		<i>DISTRIBUTION:</i> Original — CHP Command Copy — Debtor or his/her agent; or bank/tax representative	
TAX SEIZURE TALLY RECEIPT			
CHP 481 (Rev. 4-24) OPI 029			
NAME	CASE NUMBER		
Dorothy Blues	2010-301-300		
DBA			
OZ Cafe			
ADDRESS			
777 Yellowbrick Road, Vallejo, CA 94591			
SERVICE DATE		TIME	
10/23/2010		16:00	
LOCATION OF SEIZED MONEY			
Cash Register #1			
DENOMINATION	NUMBER	AMOUNT	
One-dollar bills	42	\$	42.00
Two-dollar bills		\$	
Five-dollar bills	20	\$	100.00
Ten-dollar bills	16	\$	160.00
Twenty-dollar bills	10	\$	200.00
Fifty-dollar bills		\$	
One hundred-dollar bills		\$	
TOTAL		\$	502.00
LOCATION OF SEIZED MONEY			
DENOMINATION	NUMBER	AMOUNT	
One-dollar bills		\$	
Two-dollar bills		\$	
Five-dollar bills		\$	
Ten-dollar bills		\$	
Twenty-dollar bills		\$	
Fifty-dollar bills		\$	
One hundred-dollar bills		\$	
TOTAL		\$	
LEVYING OFFICER / I.D. #		ASSISTING OFFICER / I.D. #	
E. West / #1941		D. Meadors / 1939	
DEBTOR (or his/her Agent or Bank/Tax Representative)		DATE	
<i>Dorothy Blues</i>		<i>10-23-2010</i>	

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ANNEX H

CHP 479, CLAIM OF EXEMPTION

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
CLAIM OF EXEMPTION
CHP 479 (Rev. 6-24) OPI 029

ATTORNEY OR PARTY WITHOUT ATTORNEY (NAME AND ADDRESS)	LEVYING OFFICER AND I.D. (NAME AND ADDRESS)
ATTORNEY FOR (NAME)	TELEPHONE NUMBER (YOURS OR ATTORNEY)
NAME OF COURT, JUDICIAL DISTRICT OR BRANCH COURT, IF ANY	LEVYING INFORMATION LOCATED ON NOTICE OF LEVY
PLAINTIFF	LEVYING OFFICER CASE NUMBER
DEFENDANT	COURT CASE NUMBER

CLAIM OF EXEMPTION (ENFORCEMENT OF JUDGEMENT)
Copy all the information required above (except the top left space) from the Notice of Levy. The top left space is for your name or your attorney's name and address. The original and one copy of this form must be filed with the levying officer pursuant to Code of Civil Procedure Section 703.520. **DO NOT FILE WITH THE COURT.**

1. My name is (specify) _____

2. Papers should be sent to:

me.

my attorney. (I have filed with the court and served on the judgment creditor a request that papers be sent to my attorney and my attorney has consented in writing on the request to receive these papers.)
at the address shown above following: _____

3. I am not the judgment debtor named in the notice of levy. The name and last known address of the judgment debtor is (specify):

4. The property I claim to be exempt is (describe): _____

5. The property is claimed to be exempt under the following code and section (refer to CHP 482, Exemptions from the Enforcement of Judgments):

6. The facts which support this claim are (describe): _____

7. The claim is made pursuant to a provision exempting property to the extent necessary for the support of the judgment debtor and the spouse and dependents of the judgment debtor. A financial statement form is attached to this claim.

8. This property is claimed to be exempt:

a. a motor vehicle, the proceeds of an execution sale of a motor vehicle, or the proceeds of insurance or other indemnification for the loss, damage or destruction of a motor vehicle.

b. tools, implements, materials, uniforms, furnishings, books, equipment, a commercial vehicle, vessel or other personal property used in the trade, business or profession of the judgment debtor or spouse.

c. all other property of the same type owned by the judgment debtor, either alone or in combination with others, is
(describe): _____

9. The property claimed to be exempt consists of the loan value of unexpired life insurance policies (including endowment and annuity policies) or benefits from matured life insurance policies (including endowment and annuity policies). All other property of the same type owned by the judgment debtor or the spouse of the judgment debtor, either alone or in combination with others, is
(describe): _____

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

TYPE OR PRINT NAME

SIGNATURE OF CLAIMANT

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CALIFORNIA HIGHWAY PATROL
MEMORANDUM OF GARNISHEE
under a
WARRANT FOR COLLECTION OF AMOUNTS DUE
(California Revenue and Taxation Code)

4. Describe the amount and terms of any obligation owed to the tax debtor that is levied upon but is not yet due and payable:

5. Describe the amount and terms of any obligation owed to the judgement debtor that is not levied upon:

6. Describe any claims and rights of other persons to the property or obligation levied upon that are known to you and the names and addresses of the other persons:

DECLARATION

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

(TYPE OR PRINT NAME)

(SIGNATURE)

If you need more space to provide the information required by the memorandum, you may attach additional pages.

Total number of pages attached:

ANNEX J
CHP 477, WARNING

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
WARNING
CHP 477 (Rev. 9-99) OPI 029

WARNING



This Property Has Been Seized By The

**CALIFORNIA
HIGHWAY PATROL**

It is not to be moved or disposed of under penalty of prosecution for
a violation of Penal Code Section 102.

WARNING

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ANNEX K

CHP 480, ORDER TO RELEASE VEHICLE

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
ORDER TO RELEASE VEHICLE
CHP 480 (Rev. 1-24) OPI 029

CALIFORNIA HIGHWAY PATROL
ORDER TO RELEASE VEHICLE

Pursuant to a WARRANT FOR COLLECTION OF AMOUNTS DUE
(California Revenue and Taxation Code)

AGENCY ISSUING WARRANT		WARRANT NUMBER		CHP CASE NUMBER	
TOWING / STORAGE CONCERN (NAME/ADDRESS/TELEPHONE)				VEHICLE LICENSE NUMBER	
YEAR	MAKE	MODEL	BODY TYPE	COLOR	VEHICLE IDENTIFICATION NUMBER
RELEASE VEHICLE TO (NAME/ADDRESS/TELEPHONE)				<input type="checkbox"/> SAME AS TAX DEBTOR	DATE OF BIRTH

- The person to whom the vehicle is released is to pay for the towing and storage charges (debtor or agent); or
- A portion of the proceeds from the auction shall be used to pay for the towing and storage charges up to, and including, the date of: . The person to whom the vehicle is released (buyer or agent) is to pay for any charges thereafter.

Submit bills/invoices to:

CALIFORNIA HIGHWAY PATROL DIVISION

ADDRESS

TELEPHONE NUMBER

TAX DEBTOR NAME AND ACCOUNT NUMBER

LEVYING OFFICER: I. D. NUMBER DATE

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ANNEX L

CHP 474, NOTICE OF FILING OF CLAIM OF EXEMPTION

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
NOTICE OF FILING OF CLAIM OF EXEMPTION
CHP 474 (Rev. 9-99) OPI 029

ATTORNEY OR PARTY WITHOUT ATTORNEY: (NAME AND ADDRESS)	FILE NUMBER:
ATTORNEY FOR:	
NAME OF COURT JUDICIAL DISTRICT OR BRANCH COURT IF ANY:	
PLAINTIFF:	
DEFENDANT:	
NOTICE OF FILING CLAIM OF EXEMPTION (ENFORCEMENT OF JUDGEMENT)	
TO THE JUDGMENT CREDITOR: (NAME AND ADDRESS)	

This notice was mailed on (date): _____ at (place): _____, California.

IF YOU DESIRE TO CONTEST THIS CLAIM, you must, within 10 days after service of the Notice of Claim Exemption, file with the court a Notice of Opposition to the claim of exemption and a Notice of Hearing on Claim of Exemption, and also, shall file with the Levying Officer a copy of both the Notice of Opposition and the Notice of Hearing.

NOTE: If you receive this Notice by mail, you will have 10 days from the date it was mailed, as noted above. Together with an additional: 5 days if your address (above) is within California; 10 days if your address (above) is outside California but within the United States; 20 days if your address (above) is outside of the United States.

If copies of the Notice of Opposition and Notice of Hearing are not filed with the Levying Officer within the time allowed, the property claimed exempt will be released immediately as to the extent it is claimed exempt.

California Code of Civil Procedure Sections 12, 12a, 684.120, 703.540 and 703.550 fully set forth the above requirements.

Timing is most important and you must act promptly to insure that the time requirements are met.

Levying Officer, by _____
(TYPE OR PRINT NAME) _____ (SIGNATURE)

ADDRESS ALL COMMUNICATIONS TO: _____

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ANNEX M

CHP 475, RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
RETURN ON WARRANT FOR COLLECTION OF AMOUNTS DUE
CHP 475 (Rev. 6-24) OPI 029

TO: FRANCHISE TAX BOARD - ATTN: CHRIS TANG
3321 POWER INN ROAD
SACRAMENTO, CA 95826

This office has acted on the Warrant described below issued by your office, FTB
State of California, Warrant for Collection of Amounts Due.

Warrant Number: 343:10:211 Warrant Issue Date: 04/06/2010

Tax Debtor: GREG HARRISON Account Number: 7081192210

As Follows:

Service attempted; Property not found.

Warrant returned without service, pursuant to the instruction of _____.

Unable to service, reason: _____.

On 04/23/2010, this office levied on the below described property.
Property taken into custody: 1964 CHEVROLET IMPALA SS (ZEAL4U)

This office released the personal property described above, upon receipt of written instruction from:
_____ on _____.

This office, on _____, received from the above listed tax debtor the amount of \$ _____ in compliance with the Warrant.

This office, on 05/26/2010, conducted a sale of the personal property levied on as described above, in the amount of \$ 12,000.00.

This office deducted from the said amount and paid the tax debtor the amount of \$ 2,725.00.

Under the exemption provided by CCP CCP Section (Refer to CHP 483, Exemptions From the Enforcement of Judgments): 704.010(d)

Monies collected in excess of amount to satisfy the warrant.

This office deducted from the said sum and paid to HANDLE WITH CARE TOWING
for the following services TOW AND STARAGE FEES.
the amount of \$ 635.00.

Monies received under the above described warrant, issued by your office have been submitted to CHP accounting for disbursement to your agency.

This office has charged 14.00 regular hours and 2.00 overtime hours for services rendered and a mileage of 30.00 miles.

Other: TAX REPRESENTATIVE CHRIS TANG SUBMITTED FORM REQUESTING THIS CASE BE CLOSED AND ORIGINAL WARRANT BE RETURNED. REQUEST BEING ADHERED TO.

CHP Case Number: 2010-201-200 Date: 06/22/2010

Levying Officer: D. MATTHEWS I.D.# 1967

Area Office Address: CALIFORNIA HIGHWAY PATROL
INVESTIGATIVE SERVICES UNIT (ISU)
11344 COLOMA ROAD, #850
GOLD RIVER, CA 95670

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ANNEX N

CHP 476, NOTICE OF SALE

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
NOTICE OF SALE
CHP 476 (Rev. 04-24) OPI 029

CALIFORNIA HIGHWAY PATROL NOTICE OF SALE

Pursuant to a Warrant For Collection Of Amounts Due

Agency Issuing Warrant			
Franchise Tax Board			
Warrant Number	Date of Warrant	Tax Liability	CHP Case Number
343:10:211	04/06/2010	\$51,200.40	2010-201-200

PUBLIC NOTICE IS HEREBY GIVEN that the **California Highway Patrol** has levied upon the right, title, claim and interest of the property described below. The tax agency will proceed to sell at public auction to the highest bidder for cash in lawful money of the United States of America, all the right, title, claim and interest of the Tax Debtor(s) in the below described property or so much as will be sufficient to satisfy the Warrant For Collection Of Amounts Due with interest and all costs on the date at the location listed below.

PROPERTY FOR SALE (SOLD AS IS): See attachment for further description of property

1964 Chevrolet Impala SS / 2 Door/Metallic Blue with White Top/ CA LIC: ZEAL4U / VIN 367AB42513

WITH RESERVE	DATE OF SALE:	05/26/2010
INSPECTION TIME:	9:00 AM	SALE TIME: 10:00 AM

LOCATION OF SALE:
Handle With Care Towing: 157 Riverside Avenue, Sacramento, CA 95838

Prospective bidders should refer to Section 701.510 to 701.680, inclusive, of the Code of Civil Procedures for provisions governing the terms, conditions and effect of the sale and the liability of defaulting bidders. [701.547 CCP]

Payment should be made in cash, certified check or money order, and made payable to the **California Highway Patrol**.

CHP OFFICE ADDRESS: California Highway Patrol
Valley Division Investigative Services Unit (ISU)
11344 Coloma Road, Suite 850
Gold River, CA 95670

LEVYING OFFICER: D. Matthews I.D.#: 1967 DATE: 05/26/2010

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ANNEX O

CHP 485, VEHICLE SALE NOTICE TO DEBTOR

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
VEHICLE SALE NOTICE TO DEBTOR
CHP 485 (Rev. 04-24) OPI 029

Debtor's Name and Address:

Greg Harrison
409 Penny Lane
Strawberry Fields, CA 95621

Re: 1964 Chevrolet Impala SS

Case No: 2010-201-200

Enclosed is a California Highway Patrol Sale Notice in the above-entitled action, noticing the sale at public auction of the motor vehicle(s) therein described, at the place, time, and date noted. Please take note of the information following the space checked below:

- The Department of Motor Vehicles' records indicate that you do not have another motor vehicle registered in your name. Therefore, you are automatically entitled to the exemption amount provided by Section 704.010(d) of the Code of Civil Procedure, and you need not take any action to protect this right to exemption. To get updates on exemption amounts, refer to the California courts Web site: www.courts.ca.gov.
- The Department of Motor Vehicles' records indicate that you do have another motor vehicle registered in your name and
- You did file a claim of exemption, and this office will follow the order of the court.
- You did NOT file a claim of exemption, and time has expired to file such a claim.

Sincerely,

D. Mathew, #1967
(Levying Officer and I.D. #)

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ANNEX P

CHP 476A, CALIFORNIA HIGHWAY PATROL TAX SEIZURE PROGRAM

AUCTION TERMS AND CONDITIONS

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

**CALIFORNIA HIGHWAY PATROL TAX SEIZURE PROGRAM
AUCTION TERMS AND CONDITIONS**

CHP 476A (Rev. 2-24) OPI 029

Terms and Conditions of Sale of Personal Property Obtained from Tax Seizures

Please read carefully. Your participation in the auction indicates you agree with these terms and conditions of the sale.

1. The highest bidder must be prepared to pay by cash, certified check, cashier's check, or money order for property purchased at this auction. [Reference: California Code of Civil Procedure (C.C.P.), Section 701.590(a)]
2. Certified checks, cashier's checks, or money orders shall be made payable to the **California Highway Patrol**. Personal check, company check, or traveler's check is not an acceptable form of payment.
3. The highest bidder must be prepared to pay the full amount of the bid at the time of sale when the final bid amount on personal property is \$2,500.00 or less.
4. If the highest bid for an item (group or lot) of personal property sold exceeds \$2,500.00, the bidder may elect to treat the sale as a credit transaction. If this option is selected, items (a) through (d) apply:
 - (a) The credit purchaser shall deposit at least \$2,500.00 or 10% of the amount bid, whichever is greater. [Reference: C.C.P., Section 701.590(d)]
 - (b) Within ten (10) days after the sale, the purchaser shall pay the balance due, plus costs accruing with regard to the property sold (storage fees, etc.) and interest accruing at the rate on money judgments based on the balance of the amount bid from the date of sale until the date of payment. [Reference: C.C.P., Section 701.590(d)]
 - (c) A credit purchaser is not entitled to possession of the property sold until the amount bid, plus accruing costs, and interest, have been paid. [Reference: C.C.P., Section 701.590(e)]
 - (d) If the highest bidder does not pay the amount of bid as prescribed above, the deposit shall be forfeited, and the levying officer shall sell the property either to the next highest bidder if such bidder agrees or to the highest bidder at a new sale held immediately. [Reference: C.C.P., Section 701.600(a)(1)]
5. Prospective bidders should refer to C.C.P., Section 701.600 regarding the liability of defaulting bidders.
6. The highest bidder must be prepared to immediately complete sale transaction as described in items 1 through 4 of the terms listed above. The levying officer (or auctioneer) will not wait while the highest bidder attempts to obtain funds. A lack of available funds to immediately complete the sale transaction will constitute an unsuccessful bid.
7. All property for sale at this auction is sold "As Is" with no expressed or implied warranty. The CHP (or the tax agency responsible for the seizure) assumes no responsibility for the condition of the property after the sale. All sales are final.

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ANNEX S

CHP 473, CERTIFICATE OF SALE OF PERSONAL PROPERTY

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
CERTIFICATE OF SALE OF PERSONAL PROPERTY
CHP 473 (Rev. 1-24) OPI 029

CALIFORNIA HIGHWAY PATROL

CERTIFICATE OF SALE OF PERSONAL PROPERTY

Pursuant to a WARRANT FOR COLLECTION OF AMOUNTS DUE

Date of Warrant: 04/06/2010 Warrant Number: 343:10:211 Case Number: 2010-201-200

Agency Issuing Warrant: Franchise Tax Board, (FTB) Sacramento

The FTB (Tax Agency) has this day, at public auction, sold and delivered

to: (Name and Address)

Mary Monroe
5825 Singing Hills Boulevard
South Lake Tahoe, CA 94550

All the rights, title and interest of: (Name and address)

Greg Harrison
409 penny Lane
Strawberry fields, CA 95621

In and to the personal property described as follows:

1964 Chevrolet Impala SS
CA License Plate: ZEAL4U
VIN: 367AB42513

Motor Vehicle Odometer Reading: 88,600 by Officer D. Matthews, #1967

(On vehicles of less than 6,001 pounds gross weight, include the actual mileage of the vehicle as evidenced by the odometer reading.)

For the sum of \$ 12,000.00, the receipt whereof is hereby acknowledged.

Executed on 05/26/2010 .
(Date)

By: Officer D. Matthews, #1967
(Levying Officer)

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ANNEX T

**REG 227, APPLICATION FOR REPLACEMENT OR
TRANSFER OF TITLE WITH DUPLICATE TITLE**

APPLICATION FOR REPLACEMENT OR TRANSFER OF TITLE A Public Service Agency		DMV USE ONLY	
		DL/ID #	STATE
This form cannot be used to release a lien on a vehicle with an Electronic Lien Title (ELT)			
<input type="checkbox"/> Replacement Title (Complete Sections 1 - 3)			
<input checked="" type="checkbox"/> Transfer of Title with Replacement (Seller completes Sections 1 - 4, New Owner completes Sections 6 and 7, as needed.)			
VEHICLE LICENSE PLATE OR VESSEL CF NUMBER ZBALAU	VEHICLE/HULL IDENTIFICATION NUMBER 367AB42513	YEAR/MAKE OF VEHICLE OR VESSEL BUILDER 1964/CHEVROLET	
SECTION 1 — REGISTERED OWNER(S) OF RECORD — Please print name as it appears on the Title/Registration.			
TRUE FULL NAME (LAST, FIRST, MIDDLE, SUFFIX), BUSINESS NAME, OR LESSOR HARRISON, GREG		DRIVER LICENSE/ID CARD NUMBER	STATE
CO-OWNER TRUE FULL NAME (LAST, FIRST, MIDDLE, SUFFIX)		DRIVER LICENSE/ID CARD NUMBER	STATE
PHYSICAL RESIDENCE OR BUSINESS ADDRESS (INCLUDE ST., AVE., ETC.) APT./SPACE/STE. # CITY STATE ZIP CODE 409 PENNY LANE STRAWBERRY FIELD CA 95621		COUNTY OF RESIDENCE OR COUNTY WHERE VEHICLE/VESSEL IS PRINCIPALLY GARAGED	
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)		APT./SPACE/STE. # CITY STATE ZIP CODE	
SECTION 2 — LEGAL OWNER OF RECORD (LIENHOLDER/TITLE HOLDER) — Do not enter name of owners above.			
NAME OF BANK, FINANCE COMPANY, OR INDIVIDUAL HAVING A LIEN ON THIS VEHICLE			
BUSINESS OR RESIDENCE ADDRESS		APT./SPACE/STE. # CITY STATE ZIP CODE	
SECTION 3 — MISSING TITLE STATEMENT — WARNING: Issuance of a replacement title cancels the original title.			
If your address is different than what appears in the Department's records, you must file this application in person, bring the original or photo copy of proof of ownership (i.e. Registration Card or Registration Renewal Notice), and your Driver License or Identification Card. If the title has been replaced within the last 90 days, a CHP vehicle verification is required.			
The Certificate of Title issued for this vehicle/vessel is (check box): <input type="checkbox"/> Lost <input type="checkbox"/> Stolen <input type="checkbox"/> Illegible/Mutilated (Attach old title)			
<input type="checkbox"/> Not Received from Prior Owner <input type="checkbox"/> Not Received from DMV (Allow 30 days from issue date)			
I agree to indemnify and save harmless the Director of Motor Vehicles for any loss suffered resulting from the issuance of said replacement Certificate of Title. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.			
PRINTED NAME OF OWNER PER CVC 5909 SEE ATTACHED CHP 473	SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER ()
SECTION 4 — REGISTERED OWNER(S) RELEASE OF OWNERSHIP AND/OR INTEREST			
If we release interest in the described vehicle/vessel. NOTE: The signature of EACH owner is required if co-owners are joined by AND (shown by / on DMV records). The signature for a company or business MUST include the printed name of the company/business and an authorized representative's countersignature on the signature line (e.g., ABC CO., by JOHN SMITH - or - JOSEPH SMITH for ABC CO.).			
PRINTED NAME OF OWNER	SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER ()
PRINTED NAME OF OWNER PER CVC 5909 SEE ATTACHED CHP 473	SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER ()
SECTION 5 — LEGAL OWNER OF RECORD RELEASE OF OWNERSHIP AND/OR INTEREST — Must be notarized.			
The undersigned lienholder (legal owner of record) certifies release of interest in the vehicle/vessel. This section and the Lien satisfied (REG 186) form cannot be used for non-ELT participants with vehicles 2 model years old or newer. The legal owner (i.e., bank, finance company, etc.) of record must apply for a replacement title first, and then release interest on the actual title.			
PRINTED NAME OF AUTHORIZED AGENT SIGNING FOR COMPANY	TITLE OF AUTHORIZED AGENT SIGNING FOR COMPANY	DAYTIME TELEPHONE NUMBER ()	
SIGNATURE OF LEGAL OWNER (COMPANY NAME AND AUTHORIZED AGENT'S COUNTERSIGNATURE) X		DATE	
NOTARY USE ONLY			
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.			
State of California			
County of _____			
On _____ before me, _____ (HERE INSERT NAME AND TITLE OF THE OFFICER)			
personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.			
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.			
WITNESS my hand and official seal.			(SEAL)
SIGNATURE _____			
REG 227 (REV. 9/2021) WWW			

THIS SIDE FOR NEW OWNERS – EACH NEW OWNER MUST SIGN BELOW
 Complete transfer within 10 days of taking possession of vehicle/vessel.

Must complete vehicle information below:

VEHICLE LICENSE PLATE OR VESSEL CF NUMBER ZBAL4U	VEHICLE/HULL IDENTIFICATION NUMBER 367AB42513	YEAR/MAKE OF VEHICLE OR VESSEL BUILDER 1964/CHEVROLET
---	--	--

SECTION 6 — NEW REGISTERED OWNER(S) — Print true full name as shown on Driver License/Identification Card.

If the vehicle was purchased or received from a qualified relative [parent/child, grandparent/grandchild, spouse, domestic partner, siblings (must be minors, related by blood or adoption)], a Statement of Facts (REG 256) form, Statement of Use Tax Exemption, must also be submitted. Once registered, to sell, gift, or otherwise transfer ownership, co-owners joined by "AND (I)" require the signature of each owner; co-owners joined by "OR" require the signature of only one owner.

The signature for a company or business **MUST** include the printed name of the company/business and an authorized representative's countersignature on the signature line (e.g., ABC CO., by JOHN SMITH - or - JOSEPH SMITH for ABC CO.).

DATE PURCHASED OR ACQUIRED Mo. <u>5</u> Day <u>20</u> Yr. <u>2010</u>	PURCHASE PRICE \$ <u>12000</u>	OR IF RECEIVED AS A GIFT OR TRADE CHECK APPROPRIATE BOX AND WRITE THE MARKET VALUE: <input type="checkbox"/> Gift <input type="checkbox"/> Trade \$	MARKET VALUE
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TRUE FULL NAME OF NEW OWNER (LAST, FIRST, MIDDLE, SUFFIX), BUSINESS NAME, OR LESSOR	DRIVER LICENSE/ID CARD NUMBER	STATE
TRUE FULL NAME OF CO-OWNER OR LESSEE (LAST, FIRST, MIDDLE, SUFFIX) <input type="checkbox"/> AND <input type="checkbox"/> OR	DRIVER LICENSE/ID CARD NUMBER	STATE
TRUE FULL NAME OF CO-OWNER OR LESSEE (LAST, FIRST, MIDDLE, SUFFIX) <input type="checkbox"/> AND <input type="checkbox"/> OR	DRIVER LICENSE/ID CARD NUMBER	STATE
PHYSICAL RESIDENCE OR BUSINESS ADDRESS (INCLUDE ST., AVE., ETC.) APT./SPACE/STE. # CITY	STATE	ZIP CODE

COUNTY OF RESIDENCE OR COUNTY WHERE VEHICLE/VESSEL IS PRINCIPALLY GARAGED	EQUIPMENT NUMBER (OPTIONAL)
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MAILING ADDRESS (IF DIFFERENT FROM ABOVE)	APT./SPACE/STE. # CITY	STATE	ZIP CODE
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LESSEE ADDRESS (IF DIFFERENT FROM ADDRESS ABOVE)

VESSEL OR TRAILER COACH PRINCIPALLY KEPT AT (ADDRESS OR LOCATION - IF DIFFERENT FROM PHYSICAL/BUSINESS ADDRESS ABOVE)	COUNTY
---	--------

The above owner mailing address is valid, existing, and an accurate mailing address. I consent to receive service of process at this mailing address pursuant to Section 1808.21 of the California Vehicle Code. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE(S) OF ALL NEW OWNER(S) X	DATE	DAYTIME TELEPHONE NUMBER ()
SIGNATURE(S) OF ALL NEW OWNER(S) X	DATE	DAYTIME TELEPHONE NUMBER ()
SIGNATURE(S) OF ALL NEW OWNER(S) X	DATE	DAYTIME TELEPHONE NUMBER ()

SECTION 7 — NEW LEGAL OWNER (LIENHOLDER/TITLE HOLDER) — If none, write "None."

Attention ELT Legal Owners: ELT # must be shown and the name and address must be entered exactly as shown on the ELT listing.

TRUE FULL NAME OF BANK/FINANCE COMPANY OR INDIVIDUAL — DO NOT RE-ENTER NAME OF NEW REGISTERED OWNER(S) ABOVE	ELECTRONIC LIENHOLDER ID NO.
PHYSICAL RESIDENCE OR BUSINESS ADDRESS (INCLUDE ST., AVE., ETC.) APT./SPACE/STE. # CITY	ELT# STATE ZIP CODE
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)	APT./SPACE/STE. # CITY STATE ZIP CODE

SECTION 8 — DEALER'S RELEASE OF ACQUIRED VEHICLE

NAME OF DEALERSHIP	NAME OF BUYER	DATE SOLD	R/S NUMBER
SIGNATURE OF DEALER AGENT X	PRINTED NAME OF DEALER AGENT	DEALER NUMBER	SALESPERSON NUMBER
NAME OF DEALERSHIP	NAME OF BUYER	DATE SOLD	R/S NUMBER
SIGNATURE OF DEALER AGENT X	PRINTED NAME OF DEALER AGENT	DEALER NUMBER	SALESPERSON NUMBER

ANNEX U

REG 262, VEHICL/VESSEL TRANSFER AND REASSIGNMENT FORM

VEHICLE/VESSEL ID		VEHICLE/VESSEL TRANSFER AND REASSIGNMENT FORM			
VEHICLE/VESSEL TRANSFER AND REASSIGNMENT FORM A Public Service Agency INSTRUCTIONS ON REVERSE SIDE - ALL SIGNATURES MUST BE IN INK - PHOTOCOPIES NOT ACCEPTED <i>This form is not the ownership certificate. It must accompany the titling document or Application for Duplicate Title. For Car Buyer's Bill of Rights, visit www.dmv.ca.gov.</i>		<small>ACQUISITION NUMBER (DISMANTLER ONLY)</small>			
SECTION 1 - VEHICLE/VESSEL DESCRIPTION					
IDENTIFICATION NUMBER	YEAR MODEL	MAKE	LICENSE PLATE/CF NO.	MOTORCYCLE ENGINE NUMBER	
36TAB42513	1964	Chevrolet	ZEAL4U		
SECTION 2 - BILL OF SALE					
I/We <u>Franchise Tax Board</u> sell, transfer, and deliver the above vehicle/vessel					
<small>PRINT SELLER'S NAME(S)</small>		to <u>Mary Monroe</u>		on <u>5 26 2010</u> for the amount of <u>\$12,000.00</u>	
<small>PRINT BUYER'S NAME(S)</small>		<small>MO DAY YEAR</small>		<small>(SELLING PRICE)</small>	
If this was a gift, indicate relationship: _____ (e.g., parents, spouse, friend, etc.) \$ _____					
<small>(GIFT VALUE)</small>					
SECTION 3 - ODOMETER DISCLOSURE STATEMENT (Void if Mileage is Altered or Erased)					
<i>Federal and State Law requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.</i>					
The odometer now reads <u>88,670</u> (no tenths) miles, and to the best of my knowledge reflects the ACTUAL mileage <i>unless one of the following statements is checked.</i>					
WARNING - ODOMETER DISCREPANCY					
<input type="checkbox"/> Odometer reading is NOT the actual mileage <input type="checkbox"/> Mileage EXCEEDS the odometer mechanical limits Explain odometer discrepancy: _____					
SECTION 4 - BUYER AND SELLER (MUST hand print his or her name, date and sign this section.)					
BUYER'S SECTION					
<i>I acknowledge the odometer reading and the facts of the transfer. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</i>					
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
	X				
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
	X				
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
	X				
BUYER'S MAILING ADDRESS	CITY	STATE	ZIP CODE	DAYTIME TELEPHONE NO	
SELLER'S SECTION					
<i>I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</i>					
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
<u>California Highway Patrol on</u>	X <u>Officer D. Matthews</u>	<u>5-26-10</u>	<u>1967</u>		
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
<u>Behalf of Franchise Tax Board</u>	X				
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/ID OR DEALER/DISM #		
	X				
SELLER'S MAILING ADDRESS	CITY	STATE	ZIP CODE	DAYTIME TELEPHONE NO	
SECTION 5 - POWER OF ATTORNEY					
I/We _____ appoint _____ as my attorney in fact, to complete all necessary documents, as needed, to transfer ownership as required by law.					
<small>PRINT NAME(S)</small>		<small>PRINT NAME(S)</small>			
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY			DATE		
X					
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY			DATE		
X					

REG 262 (REV. 10/2011)

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