

CHAPTER 3
ADMINISTRATION
REVISED OCTOBER 2024
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CHAPTER 3

ADMINISTRATION

1. CASE ASSIGNMENT. Upon receiving a request to execute a tax seizure warrant, the Division Tax Seizure Program Coordinator (DTSPC) or designee shall contact the Statewide Tax Seizure Program Coordinator (STSPC) and obtain a tax seizure case number to open the case for further enforcement action. All correspondence related to a tax seizure warrant shall reference the STSPC issued tax seizure case number.

2. CASE MANAGEMENT. The following case management procedures shall be followed:
 - a. CHP 478, Tax Seizure Case Log. The Tax Seizure Officers (TSO) shall use the CHP 478 (Annex A) to track all time dedicated to each case. These reports will be used as internal documents by TSOs and not used for official attendance tracking. A copy of the CHP 478 is forwarded to the STSPC after each seizure.

 - b. CHP 478A, Tax Seizure Tracking Log. The DTSPC shall utilize the CHP 478A (Annex B) to track the status of all tax seizure warrants assigned to the Division. This form shall be maintained at the Division office to track tax seizure cases for three years, plus current.

 - c. CHP 478B, Division Tax Seizure Program Summary Report. A quarterly summary of tax seizure warrants shall be recorded on the CHP 478B (Annex C). The CHP 478B shall contain information on tax seizure warrants that were executed during the quarterly reporting period. The approved CHP 478B shall be e-mailed to the STSPC, no later than the 20th day following the close of each quarter (January, April, July, and October). Divisions shall maintain a copy of the completed CHP 478B for three years, plus current. The Emergency Operations and Safety Services (EOSS) Section shall maintain a copy for five years, plus current.

 - d. Retention and Dissemination. After each warrant has been executed, a copy of the file shall be forwarded to the STSPC within 30 days of seizure. A complete list of required forms to be sent to the STSPC is located at the following departmental intranet site: Tax Seizure Program (sharepoint.com). Case files shall be retained by the Divisions for three years, plus current. The EOSS Section shall maintain copies of case files for five years, plus current.

3. ACCOUNTING. In accordance with the California Highway Patrol (CHP) statewide interagency agreement between the taxing agencies and this manual, the Department shall be reimbursed for all expenses and equipment damage incurred during the tax seizure warrant seizure process. To ensure complete reimbursement, the following procedures shall be followed:

a. CHP 472, Disbursement Request. The CHP 472, Disbursement Request (Annex D), shall be completed by TSOs in accordance with the following procedures:

(1) A CHP 472 shall be completed after all required duties, as directed by the tax seizure warrant, are performed and a warrant return is requested in writing by the issuing taxing agency.

(2) A CHP 472 shall be completed whenever cash is seized or collected in accordance with Chapter 2, Civil Action Process, Section 4, Seizing Items, even if the tax seizure case remains open.

(3) All original invoices/receipts (e.g., tow service, money order, locksmith) for additional services shall have the applicable tax seizure case number (issued by the STSPC) written on the face of the document. The invoices/receipts shall be attached to the CHP 472.

(4) It is the responsibility of the TSO to document all time on the CHP 472 dedicated to each case. The time recorded shall match the total time recorded on the TSO's CHP 415, Daily Field Record (Annex E) and the CHP 475, Return on Warrant for Collection of Amounts Due.

(5) It is the responsibility of the TSO to document the total mileage accrued from each case on the CHP 472. The mileage shall match the total mileage recorded on the TSO's CHP 415 and the CHP 475.

(6) The CHP 472 shall be reviewed and signed by the Division commander (or designee). Additionally, a copy of the tax seizure warrant shall be attached to the original CHP 472 and submitted to Fiscal Management Section (FMS), Cashiering Unit with one copy for the Division case file and one copy for the EOSS Section.

b. CHP 230, Transmittal Record. All CHP 230s shall be transmitted weekly to FMS, Cashiering Unit.

(1) In preparing the CHP 230, the tax seizure case number(s) and the dollar amount seized shall be listed in Section 12, Miscellaneous. The TSOs shall receive or prepare a CHP 251, Counter Receipt, for all monies collected. The TSOs are to include copies of the following forms in the case file: CHP 230, CHP 472s, CHP 251s, Bank of America deposit receipt, cash deposit

slip, and warrant. Originals shall be mailed to the FMS, Cashiering Unit, P.O. Box 942900, Sacramento, CA 94298-2900.

(2) For multiple cases submitted on one CHP 230, enter 'See Attached' to the left of the dollar sign (\$) and enter the total of all deposits being transmitted after the dollar sign (\$) in Section 12, Miscellaneous. Prepare an attachment which includes the date of seizure, case number, business name, and dollar amount seized.

c. Third-Party Checks. The TSOs shall honor the tax seizure warrant instructions when conducting a seizure of cash located at a business (till tap). If TSOs are required to seize third-party checks, money orders, cashier checks, bank card receipts, or gift cards, they shall hand them over to the taxing agency at the time of seizure. All items shall be documented on the CHP 481A, Tax Seizure Property Receipt (Non-Vehicle). TSOs shall attempt to coordinate with the taxing agency to modify the instructions to not require the seizure of these items.

d. Payment. The practice of allowing debtors to make payments to CHP personnel is prohibited. Debtors shall make arrangements with the taxing agency for a payment plan.

4. RECONCILIATION. Fiscal Management Section shall provide the STSPC with a completed copy of the CHP 472 indicating the check number, amount, taxing agency the check was forwarded to, and the signature and date of the individual processing this information. The STSPC shall reconcile tax seizure case records with the information received from FMS at least quarterly.

a. CHP 475, Return on Warrant for Collection of Amounts Due. The regular and overtime hours, as well as mileage recorded on the CHP 475 shall be reconciled with the total hours and mileage on the CHP 472. The Division and EOSS offices shall maintain a copy for three years, plus current year.

b. CHP 415, Daily Field Record. It is imperative that TSOs use the correct special project code, beat code, and duty code on the automated CHP 415. The total regular and overtime hours as well as the mileage submitted on the CHP 415 shall reconcile with the total hours and mileage on the CHP 472 and CHP 475. The Division office shall maintain a copy for four years.

5. TIME REPORTING. All attempts should be made to perform tax seizure warrant services during regular shift hours, unless specifically requested by the taxing agencies to serve the warrant outside of normal business hours (Monday–Friday, 8:00 a.m. to 5:00 p.m.). If this cannot be accomplished, overtime may be authorized

in accordance with policy contained in Highway Patrol Manual 10.3, Personnel Transactions Manual, Chapter 24, Overtime, and the current Bargaining Unit 5 Memorandum of Understanding.

a. Regular Time. All TSOs serving tax seizure warrants shall log their time on the CHP 415. Any regular time worked shall be coded with designated Beat Codes assigned to the TSP. The codes are 702 for California Department of Tax and Fee Administration (CDTFA) activity, 703 for Employment Development Department (EDD) activity, and 704 for Franchise Tax Board (FTB) activity.

b. Overtime. All TSOs serving tax seizure warrants during overtime shall utilize the following Special Project Codes: 557 for CDTFA activity, 567 for EDD activity, 524 for FTB activity. If multiple warrants are served during the same overtime shift for more than one agency, supplemental CHP 415s will need to be completed to document each special project code utilized.

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8. ANNEX B

9. CHP 478A, TAX SEIZURE TRACKING LOG

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL
TAX SEIZURE TRACKING LOG
CHP 478A (Rev. 1-24) OPI 029

Maintain CHP 478A at Division Office.

ADD CASE
YEAR 2010
DIVISION/AREA Valley ISU / 212

TSP CASE #	DATE OPENED	OFFICER NAME/ID #	TAX AGENCY	WARRANT #	DEBTOR'S NAME	AMOUNT OF DEBT	WARRANT TYPE	DATE CLOSED				
2010-201-200	04/07/2011	D. Matthews, #1967	FTB	343-10-211	Greg Harrison	\$51,200.40	Vehicle Seizure	06/22/2011				
SEIZURE	1	2	3	4	5	6	7	8	9	10	+	TOTAL AMOUNT
AMOUNT												\$ 12,000.00
DATE												CASE SENT TO EOSS SECTION
												<input checked="" type="checkbox"/> AUCTIONED <input type="checkbox"/> RETURNED
SEIZED VEHICLE YEAR/MAKE												
1964 Chevrolet Impala SS												
FAIR MARKET VALUE												
COMMENTS												

TSP CASE #	DATE OPENED	OFFICER NAME/ID #	TAX AGENCY	WARRANT #	DEBTOR'S NAME	AMOUNT OF DEBT	WARRANT TYPE	DATE CLOSED				
SEIZURE	1	2	3	4	5	6	7	8	9	10	+	TOTAL AMOUNT
AMOUNT												
DATE												CASE SENT TO EOSS SECTION
												<input type="checkbox"/> AUCTIONED <input type="checkbox"/> RETURNED
SEIZED VEHICLE YEAR/MAKE												
FAIR MARKET VALUE												
COMMENTS												

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ANNEX C

CHP 478B, DIVISION TAX SEIZURE PROGRAM SUMMARY REPORT

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

DIVISION TAX SEIZURE PROGRAM SUMMARY REPORT

CHP 478B (Rev. 1-24) OPI 029

DIVISION: Valley Division QUARTER: Q2 YEAR: 2011

INSTRUCTIONS: Email a copy of the CHP 478B to Emergency Operations and Safety Services (EOSS) Section, Statewide Tax Seizure Coordinator, no later than the 20th day of the month following the end of quarter. Divisions will maintain original for current plus three years.

CDTFA SEIZURE ACTIVITY	MONTH: March	MONTH: April	MONTH: May	QUARTER TOTALS
Safe Deposit Seizure Executed				
Till Tap Seizure Executed				
Vehicle Seizure Executed				
Other Seizure Executed <i>(Describe in comments)</i>				
TOTAL				
EDD SEIZURE ACTIVITY				
Safe Deposit Seizure Executed				
Till Tap Seizure Executed				
Vehicle Seizure Executed				
Other Seizure Executed <i>(Describe in comments)</i>				
TOTAL				
FTB SEIZURE ACTIVITY				
Safe Deposit Seizure Executed				
Till Tap Seizure Executed				
Vehicle Seizure Executed			1	1
Other Seizure Executed <i>(Describe in comments)</i>				
TOTAL			1	1
AUCTION ACTIVITY				
Vehicle Auction Executed			1	1
Non-Vehicle Executed <i>(Describe in comments)</i>				
TOTAL			1	1
MONIES COLLECTED				
From Till Taps				
From Auctions			12,000.00	12,000.00
TOTAL			12,000.00	12,000.00
TSP HOURS WORKED				
Regular Hours <i>(Reimbursable time)</i>			10.00	10.00
Overtime Hours <i>(Reimbursable time)</i>			2.00	2.00
COMMENTS				


<small>PREPARED BY (RANK, NAME, ID)</small> Officer D. Matthews, #1967	<small>COMMANDER (RANK, NAME, ID)</small> Captain Ed Brewbaker, #1846	<small>DATE COMPLETED</small> 07/01/2011
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ANNEX D

CHP 472, DISBURSEMENT REQUEST

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL DISBURSEMENT REQUEST CHP 472 (Rev. 12-23) OPI 029		ADD PAGE				
To Fiscal Management Section - Reimbursable Services Unit		FROM (DIVISION OR AREA NAME) Valley Division ISU				
TAX SEIZURE - REIMBURSABLE SERVICES <i>(Please attach a copy of the warrant)</i>						
CHP AREA Valley Division ISU 212	CHP CASE NUMBER 2010-201-200	CHP LEVYING OFFICER D. Matthews				
NAME OF TAX AGENCY FTB	TAX AGENCY ACCOUNT NUMBER 7081192210	TAX AGENCY WARRANT NUMBER 343:10:211				
TAX REPRESENTATIVE Chris Tang	TAX AGENCY ADDRESS 3321 Power Inn Road, Suite 250 Sacramento, CA 95826	AGENCY BILLING CODE 2900				
SERVICE DATE(S) 04-23-2010, 05-26-2010	SERVICE LOCATION 409 Penny Lane, Strawberry Fields, CA 95621	AMOUNT PAYABLE TO TAX AGENCY \$8,640.00				
ADDITIONAL SERVICES - TOWING/STORAGE CHARGES, MONEY ORDER/CASHIER CHECK FEES, LOCKSMITH, ETC. <i>(A copy of the receipt must be attached)</i>						
VENDOR NAME Handle With Care Towing	VENDOR ADDRESS 157 Riverside Avenue, Sacramento, CA 95838	SERVICE DATE(S) 04-23-2010 - 05-20-2010				
SERVICE PERFORMED Tow and storage fees.		AMOUNT PAYABLE TO VENDOR \$635.00				
AUTOMATIC EXEMPTION AMOUNT PROVIDED BY SECTION 704.010(d) OF THE CODE OF CIVIL PROCEDURE						
DEBTOR NAME Greg Harrison	DEBTOR ADDRESS 409 Penny Lane, Strawberry Fields, CA 95621	EXEMPTION AMOUNT PAYABLE TO DEBTOR \$2,725.00				
FISCAL MANAGEMENT SECTION - PERSONNEL INFORMATION <i>(Please prepare an invoice and bill the above agency for the hours listed)</i>						
OFFICER NAME	I.D. NUMBER	CHECK IF MOTORCYCLE OFFICER	REGULAR HOURS	OVERTIME HOURS	MILES	CHECK IF DEPARTMENTAL MOTORCYCLE USED
D. Matthews	1967	<input type="checkbox"/>	10.00	2.00	30.00	<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
OFFICER TOTALS			10.00	2.00	30.00	
SERGEANT NAME	I.D. NUMBER	CHECK IF MOTORCYCLE OFFICER	REGULAR HOURS	OVERTIME HOURS	MILES	CHECK IF DEPARTMENTAL MOTORCYCLE USED
P. Gabriel	1954	<input type="checkbox"/>	4.00			<input type="checkbox"/>
		<input type="checkbox"/>				<input type="checkbox"/>
SERGEANT TOTALS			4.00			
NON-UNIFORMED NAME	CLASSIFICATION	ID NUMBER	REGULAR HOURS	OVERTIME HOURS	MILES	
CASE STATUS <input checked="" type="checkbox"/> CLOSED <input type="checkbox"/> ACTIVE		VEHICLE USED <input type="checkbox"/> YES <input type="checkbox"/> NO		Total Miles: 30.0		
COMMANDER/DESIGNEE APPROVAL 					DATE 05-26-2010	
FISCAL MANAGEMENT SECTION USE ONLY						
CHECK NUMBER	AMOUNT	MAILED TO	BY			

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ANNEX E

CHP 415, DAILY FIELD RECORD

04/23/2010 Regular Shift Info for 01967

Name	Mathews, Dan		Supervisor	01967	Shift	701	Rate/Rate	509	509
Schedule	Basic		Start/End	0630-1030	Project	701	CHP415	10350303	
Work Order	No		Assigned Box		Assigned Hours				

Shift Times, Totals, OT, and Premium Pay Info

PLSA	168.00/170.0	OT	00:00 (00:00)	OT Activity (see below table)	0	OT Rate	42
Premium Pay		OT	No	CTO/Stand By			

Activities for Day

Start	End	Activity	2nd Act.	SPC	Location	Activity Comment
05:30	06:30	701				
10:00	02:00	O. Assist		324	Torrance	State Deposit Box for FTB (SP# 201002001 MCG-06-05-02)
12:00	02:00	701				
14:00	02:00	Leave				

Leave Usage

Leave Type	CTO	Start		End		Hours Used	2.000
Hours Total							2.000

Special Projects Worked

Special Project Name	S24 - Franchise Tax Board, Tax Seizure Reimbursable Services, Franchise Tax Board		City	LOS ANGELES							
Location	Torrance	Proj. Number	02:00	Activity Count	1	OT Rate	00:00	OT Rate	Yes	OT Rate	Yes
Notes	FTB State Deposit Box (TSP 2010-201-200 / MCG-06-05-02), 1030-1230 hrs. SM 118345 EM:18387, Total Miles=42										
Start Miles	118345	End Miles	118387 (42 Miles)	Project Miles	n/a	Project Miles	n/a				

Officer and Reviewer Comments

Officer Comment: No community engagement comments left

Reviewer Comment: No comments left

Officer Signature: [Signature]

Reviewer Signature: [Signature]

Date: 04/23/10 13:21:22

Submitted For Approval

415 Actions

Officer	04/23/10 13:21:22	018048	07/15/2022 13:47:20	018048	07/15/2022 13:47:20	018048	07/15/2022 13:47:20	018048
Reviewer								
Date	04/23/2010	13:47:33	1927					

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