



CALIFORNIA HIGHWAY PATROL

HPM 70.19

TAX SEIZURE PROGRAM MANUAL





DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

TAX SEIZURE PROGRAM MANUAL

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## **FOREWORD**

The purpose of this manual is to establish tax seizure policy and to provide guidance and direction to personnel of this Department in the interpretation of the Code of Civil Procedure, as it pertains to tax seizure.

The objective of this manual is to promote uniformity in the interpretation and application of the laws pertaining to the civil process and civil enforcement in the service of tax seizure warrants.

Inquires or comments related to this manual should be directed to Protective Services Division, Emergency Operations and Safety Services Section, at (916) 843-3250.

OFFICE OF THE COMMISSIONER

OPI: 029



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