



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

ROOM 500, WELLS FARGO BANK BUILDING
FIFTH STREET AND CAPITOL MALL, SACRAMENTO 95814

M-2280

January 6, 1969

Mr. Martin F. Anderson, Chief
Division of Local Government Fiscal Affairs
Office of the State Controller
1227 O Street, Room 509
Sacramento, California 95814

Attention Mr. Harry E. Dillon
Representative Tax Deeded Land

Re: Filing Copy of Publication of Notice
of Intent to Deed to the State with
County Recorder and State Controller

Dear Sir:

You have requested our informal views regarding the effect of section 3364, Revenue and Taxation Code, with respect to the following questions:

1. Whether it is necessary to file with the county recorder an entire copy of the newspaper in which the notice of intent to deed to the state is published or whether the filing of that portion of the newspaper containing the publication of the printed notice is sufficient to satisfy the requirements of section 3364.

2. Which copy of the publication should be filed with the county recorder? In this regard, you have noted that if the county does not divide its publication pursuant to section 3381 there will be three publications as required by section 6063 of the Government Code and two publications if the county does divide and distribute the items to be published pursuant to section 3381.

We have concluded that "publication" as used in sections 3363 and 3364, Revenue and Taxation Code, means the pages of the newspaper containing the published notice of intent to deed to the state, the contents of which are specified in section 3362, Revenue and Taxation Code. It is not necessary to file a copy of the entire newspaper with the county recorder.

1/6/69


M-2280

The tax collector should file one complete copy of the publication with the county recorder. Section 3364, Revenue and Taxation Code, requires only that a copy of the publication be recorded with an affidavit setting forth the dates on which the notice was published. Since section 3364 states that recordation shall be made "after the publication is completed", this suggests that where the notice is published each time in identical form that any one of the publications will suffice. To the extent that publications may differ from one time to the next, we would recommend that a complete set be recorded in order that the requirements of section 3364 will be fully satisfied.

You have also asked whether the tax collector may be required to file a copy of the publication with the State Controller. Nothing in the statutory provisions requires such filing. You may wish, however, to enact a rule or regulation to that effect pursuant to the power conferred by section 158, Revenue and Taxation Code. The regulations and the Tax Collector's and Redemption Officer's Reference Manual could easily be amended to require such filing if that is desired.

Very truly yours,

THOMAS C. LYNCH
Attorney General


EDWARD P. HOLLINGSHEAD
Deputy Attorney General

EPH:ml