

Memorandum of Personal or Telephone Conference

STATE DEPARTMENT OF JUSTICE

OFFICE OF THE ATTORNEY GENERAL

Copies to
Sacramento
San Francisco
Los Angeles
Criminal Div

By E. G. Denard

Case or subject: Recordation of tax deeds

M-6273.4

By telephone or in person at

Sacramento, on

Date November 13,

With Volney Van Dyke

Asst. Chief, Div. Tax Deeded Lands - Controller

(NAME)

(TITLE)

(REPRESENTING)

Resume of advice, discussion or agreement:

Sections 3706 and 3708.5 Revenue and Taxation Code apparently contemplate that a separate deed should be issued for each parcel sold. Section 3706 specifies that "*****no bid shall be accepted for a sum less than the minimum price approved in the resolution of the board of supervisors plus the amount of \$1.00*****".

Advised that it would be immaterial whether the sum paid was deemed to include the \$1.00 or the \$1.00 could be added to the sum paid so long as the tax collector by announcement at the time of the sale made it clear whether the amount paid would include the \$1.00 or the \$1.00 would have to be paid him in addition to the amount paid.

Although, as indicated, the various sections apparently contemplate that a separate deed shall be given for each parcel sold, where one purchaser buys several parcels and the tax collector issues one deed for all the parcels, such deed would undoubtedly be good as to each parcel and one recordation and one recording fee are all that would be required under 3708.5 Revenue and Taxation Code. The additional money collected under 3706 should be treated as part of the sale price and distributed accordingly.

NOTE: \$1.00 ITEM REVEALED,
BUT CONSOLIDATING ALL
PARCELS PURCHASED
BY AN INDIVIDUAL INTO
ONE DEED