

810.0000 TAX-DEEDED PROPERTY

[810.0005](#) **Excess Proceeds.** A person who has been awarded the excess proceeds from a tax deed sale, after a judicial hearing as provided in Revenue and Taxation Code section 4675, is not entitled to interest on that award. OAG 1/7/82 (No. 81-209, Vol. 65, p. 1).

[810.0010](#) **Subdivision Map Act:**

1. The Subdivision Map Act and subdivision ordinances enacted pursuant thereto do not apply to a tax collector's sale of a portion of a tax-deeded parcel pursuant to Revenue and Taxation Code section 3691.
2. When the tax collector sells a portion of a tax-deeded parcel at a tax sale the purchaser is entitled to a certificate of compliance as to such portion as provided in Government Code section 66499.35.
3. A board of supervisors in a general law county has no legislative authority to require the tax collector to comply with the Subdivision Map Act and the county subdivision ordinance enacted pursuant thereto in the tax sales of portions of a tax-deeded parcel by means of a county ordinance imposing such a duty on the tax collector. OAG 11/9/81 (No. 81/405, Vol. 64, p. 814).