



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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No. 81/104

August 28, 1981

TO COUNTY ASSESSORS:

SENIOR CITIZENS PROPERTY TAX POSTPONEMENT  
REVENUE AND TAXATION CODE SECTION 2515

In recent discussions with the State Controller's staff, questions concerning the flow of information to his office have come up. In letter to assessors 78/4 dated January 18, 1978, we outlined your duties under Revenue and Taxation Code Section 2515. Government Code Sections 16180 through 16214 detail other aspects of this program.

Immediate Recordation of Lien Upon Receipt from the Tax Collector

Until a postponement lien is actually recorded, the state has no security interest in the affected property. Only at the time of recordation does the lien attach to the real property and impart constructive notice. If there is a time lag between the initiation of the property tax postponement lien and its actual recordation, the state's interest in the property is in jeopardy. To prevent such a situation, please complete your portions (described in subsections 1, 2, and 3 of Revenue and Taxation Code Section 2515) of the notices of liens and forward them to the recorder as quickly as possible.

Notification to Controller of Changes of Ownership Status

When property, subject to a postponement lien, is affected by a conveyance of title, changes of mailing address, or change of assessor's parcel number, you should notify the Controller of such changes pursuant to Revenue and Taxation Code Section 2515(4). The Controller needs this information to determine if the lien is due and payable pursuant to Government Code Section 16190. The Controller provides the attached form (No. 9450) for notifying his office of such changes.

Please contact Steve Hourigan or Kathy McBride of the State Controller's Office, Senior Citizens Property Tax Postponement Unit, at (800) 952-5662 if you have any questions about this program.

Sincerely,

*Verne Walton*  
Verne Walton, Chief

Assessment Standards Division

VW:sk  
Enclosure

NOTICE OF CHANGE IN STATUS OF PROPERTY  
IN SENIOR CITIZENS PROPERTY TAX POSTPONEMENT PROGRAM

Enter the following from your file copy of the "Notice of Lien for  
Postponed Property Taxes":

- . Name of Claimant \_\_\_\_\_
- . Identification No. \_\_\_\_\_
- . Assessor's Parcel No. \_\_\_\_\_
- . County of \_\_\_\_\_

Change in Title Status (Please attach copy of document)

- The Claimant has conveyed interest in property. (Grant Deed, Grant  
Deed Reserving Life Estate, Quitclaim Deed, Gift Deed, etc.)
- Claimant has died (Certificate of Death, Affidavit of Death of Joint  
Tenant, probate proceedings, etc.)
- Other \_\_\_\_\_

Change in Assessor's Parcel Number

- New Assessor's Parcel Number of Numbers: \_\_\_\_\_

Change in Claimant's Mailing Address

- Claimant's new mailing address is: \_\_\_\_\_

When completed, Please mail to:

KENNETH CORY, STATE CONTROLLER  
Post Office Box 1019  
Sacramento, California 95805  
Attention: Senior Citizens Property Tax Postponement