

**FRESNO COUNTY  
TAX COMPLIANCE CERTIFICATION REQUEST**

TO: Clerk to the Board of Supervisors

DATE: \_\_\_\_\_

FROM: \_\_\_\_\_  
City/County Contact Person Phone Number

\_\_\_\_\_   
Title Company Contact Person Phone Number

RE: Parcel/Tract Map No. \_\_\_\_\_ APN: \_\_\_\_\_

**AUDITOR-CONTROLLER STATEMENT (Special Accounting Division)**

Determination of Estimated Future Taxes (check the appropriate box):

- Taxes for the FY 20\_\_\_\_ - \_\_\_\_ are estimated to be \$ \_\_\_\_\_
- Supplemental taxes for FY 20 \_\_\_\_ - \_\_\_\_ are estimated to be \$ \_\_\_\_\_
- No estimate of Future Taxes required if map is recorded prior to January 1, 20\_\_\_\_. Yes \_\_\_ N/A \_\_\_ - Security, in the form of \_\_\_\_\_, has been posted for the estimated taxes and is on file in this office.

(COUNTY COUNSEL APPROVAL AS TO LEGAL FORM WILL BE REQUIRED IF IRREVOCABLE ESCROW, NEGOTIABLE BOND OR SURETY BOND IS POSTED)

APPROVED AS TO LEGAL FORM:

Date: \_\_\_\_\_  
DANIEL C. CEDERBORG, County Counsel

Date: \_\_\_\_\_  
OSCAR J. GARCIA, CPA  
Auditor-Controller/Treasurer-Tax Collector

By: \_\_\_\_\_, Deputy

By: \_\_\_\_\_, Deputy

**TAX COLLECTOR CERTIFICATION (Tax Collection Division)**

I, OSCAR J. GARCIA, CPA, hereby certify that there are no liens for unpaid taxes and/or special assessments for FY 20\_\_\_\_ - \_\_\_\_ shown by the records in the office of the Auditor-Controller/Treasurer-Tax Collector, Tax Collection Division, against any part of the land embraced within the boundaries as outlined in the attached legal description.

Date: \_\_\_\_\_  
OSCAR J. GARCIA, CPA  
Auditor-Controller/Treasurer-Tax Collector

By: \_\_\_\_\_, Deputy

**TAX COMPLIANCE CERTIFICATE**

TO: PAUL A. DICTOS, CPA, County Recorder

The Office of the Clerk to the Board of Supervisors of the County of Fresno, pursuant to the provisions of Government Code Section 66464, hereby transmits to your office the final map of that certain subdivision entitled TRACT/PARCEL MAP NO. \_\_\_\_\_ consisting of \_\_\_\_\_ sheets(s).

I hereby certify that the provisions of said Act, relative to the security for the payment of taxes and assessments which are a lien on the lands embraced in said subdivision have been complied with.

Date: \_\_\_\_\_  
BERNICE E. SEIDEL, Clerk  
Fresno County Board of Supervisors

By: \_\_\_\_\_, Deputy

## PARCEL/TRACT MAP RECORDATION PROCEDURES

1. Final map is approved by city/county and signed by appropriate city/county officials.
2. City/County Staff transmits the following documents to the **Clerk to the Board of Supervisors**:
  - a. Tax Compliance Certification Request – Top Portion Completed
  - b. Map – **one** original and **three** copies
  - c. Legal Description Attachment – MUST match VERBATIM legal description on map to be recorded  
PLEASE TYPE MAP NUMBER ON ATTACHMENT
  - d. Subdivision Guarantee
3. Clerk will compare legal description on attachment to that of map to ensure that there are no discrepancies in the boundaries.
4. Within **3 days** of receiving, the **Clerk** will deliver copies of Tax Compliance Certification Request, legal description and map to the Tax Collector and Assessor, and a copy of the Tax Compliance Certification Request and legal description to the Auditor.
5. Within **14 days**, the **Assessor** will forward his determination of assessed values to the Auditor.
6. Within **10 days**, the **Tax Collector** will check to ensure that there are no liens for unpaid taxes and/or special assessments on the property lying within the boundaries of the legal description and contact the Clerk to sign certification to that effect. Any unpaid taxes and/or special assessments must be paid to the Tax Collector by certified funds only (cash, cashier's checks, or money orders) before the Tax Collector will sign the certification. **No personal or business checks will be accepted.** It is recommended that current year taxes also be paid with certified funds to avoid a 30-day waiting period after the payment has been posted.
7. The Auditor will calculate the estimate of future taxes, if any, and will inform the Title Company contact person of the amount. It will then be the responsibility of that individual to post security within a **21-day window** in the amount given by the Auditor. Securities which are accepted in conformance with Section 17.56 of the Fresno County Ordinance Code are: **cash, cashiers checks, money orders, irrevocable escrow, negotiable bonds, and surety bonds.** Irrevocable escrow, negotiable bonds, and surety bonds will only be accepted upon the approval of County Council. **No personal or business checks will be accepted.**
  - a. Auditor's office will notify the Clerk's office when the estimate has been given.
  - b. The Auditor will notify the Clerk to sign the certification as soon as the security is posted.
  - c. If security is not posted within **21 days**, the map will be returned to the appropriate city/county.
  - d. During months of November and December, there will be no **estimate of future taxes** because **current taxes** are due. Current taxes must be paid **before** map can be processed to Recorder. If taxes have not been paid within **21 days** from date in which map is distributed, map will be returned to appropriate city/county.
8. As soon as the Auditor and Tax Collector have signed the original Tax Compliance Certification Request, the Clerk to the Board of Supervisors will complete, sign, make a copy for the Clerk's files and transmit the original map and Tax Compliance Certification Request to the Recorder's Office.
9. Recorder will check for proper signatures and accuracy of legal description on map, and within **10 days**, request City/Subdivider/Title Company, etc. to provide an additional Subdivision Guarantee with date of recordation.
10. Contact the Clerk to the Board's office at (559)600-3529, option 4 for inquiries regarding status of certification for recordation of map.

PLEASE NOTE: Only City/County Staff/Personnel are to transmit documents for Tax Compliance Certification; however, for distribution purposes, you may accept an updated Guarantee or legal description from the Title Company.