

**INFORMATION TO TAXPAYER REGARDING AN
INSTALLMENT PLAN FOR PAYING DELINQUENT TAXES
(county) COUNTY TAX COLLECTOR'S OFFICE**

Assessor's Parcel Number: (Assessor's Parcel Number)

Default Number: (default number)

You have started paying your delinquent taxes under an installment plan of redemption, pursuant to Revenue and Taxation Code section 4216 et Seq. Failure to make payments on or before April 10 of each succeeding year will default your installment plan and could result in your property becoming subject to sale five or more years after your property initially became delinquent.

You must comply with the following to keep the plan in good standing:

1. Your next installment payment of 20 percent or more of the redemption amount, plus interest accruing on the first day of each month on the unpaid balance, must be paid on or before April 10, (year). An additional payment of 20 percent or more, plus interest, must be paid on or before April 10 of each succeeding year. The interest rate charged on the installment plan of redemption is computed at the rate of 11/2 percent per month. A receipt will not be issued for payments made by mail unless a receipt is requested by the person making payment. To request a receipt, please contact the (county) Tax Collector's Office at (insert contact information such as an email address, phone number, and/or office address).

NOTE: The unpaid balance of your installment plan, plus accrued interest, may be paid in full at any time before the fifth and final payment would be due.

2. Current taxes coming due each year must also be paid on or before April 10. The second installment of any supplemental assessment taxes that become delinquent after April 10 must not be delinquent at the end of the fiscal year.

If the plan goes into default, a new installment plan may not be initiated until July 1 following the default.

An installment plan of redemption cannot be initiated after the fifth year following the declaration of tax-default or if the property has become subject to the tax collector's power to sell (Rev. & Tax. Code §4217).

If you let your installment plan default in the fifth year or later after the declaration of default, you must pay the entire outstanding balance in order to redeem the property. Failure to redeem the property in full may result in its sale at a tax sale.

For further information about your installment plan of redemption, contact (contact name) at (phone number), (email address), or (mailing address).

(date)

(county) County Tax Collector
State of California

Please Sign and Return This Portion

Print Name: _____ Default Number: _____

I read the *Information to Taxpayer Regarding an Installment Plan for Paying Delinquent Taxes* and understand the conditions for paying taxes through an installment plan of redemption.

I hereby agree to make the required payment, including interest on the unpaid balance, each fiscal year before April 10. I also agree to pay all current taxes coming due in each fiscal year before the delinquent date of the second installment.

Signature

Date

Mail to: (county) Tax Collector's Office, (mailing address)