



**Shari L. Freidenrich, CPA, CCMT, CPFA, CPFIM  
COUNTY OF ORANGE TREASURER-TAX COLLECTOR**

P.O. Box 1438, Santa Ana, CA 92702-1438  
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(714) 834-3411  
<http://bos.ocgov.com/octaxbill>  
[ttcinfo@ttc.ocgov.com](mailto:ttcinfo@ttc.ocgov.com)

Name: \_\_\_\_\_

Tax Collector Reference Number: \_\_\_\_\_ Assessment Number: \_\_\_\_\_

**FOUR YEAR PAYMENT PLAN (UNSECURED TAXES ONLY)**

Pursuant to California Revenue and Taxation Code Section 4837.5, taxes due on escape assessments for prior fiscal years may be paid over a four-year period at the option of the assessee if the dollar amount owed for each assessment on the plan is over \$500.00 and a written request to participate in the Four Year Payment Plan is filed with the Tax Collector's office prior to August 31<sup>st</sup> or the delinquent date of the assessments(s).

If an escape or underassessment was due, in whole or in part, to the error, omission, or other fault of the assessee, interest at the rate of .75 of 1% per month (9%per annum) shall be added to the outstanding balance starting with the month following the date of the deadline for filing the written request. Participation in the payment plan will not stop a lien(s) from being filed.

**To initiate a four year payment plan, you must do the following:**

1. Complete and sign the Four Year Payment Agreement and mail to our office on or before the delinquent date.
2. Pay at least 20% of the total taxes due plus a processing fee of \$48.00 per assessment prior to the deadline for filing the written request.
3. Pay at least 20% of the original amount due in each succeeding year plus a \$9.00 per assessment maintenance fee by August 31<sup>st</sup> each year. Any amount paid in excess of the 20% payment will be considered a pre-payment of the next installment due and applied as such.

To remain in good standing on the installment plan, you must pay the installment amounts in full by the due date, plus applicable interest and fees. In addition, all property taxes must be kept current during the time the plan is in effect. The plan will be terminated should any other property taxes become delinquent or if the property changes ownership. Upon termination, all penalties will revert back to the original delinquent date and the total bill will become due and payable. Reminder notices may be sent as a courtesy. If you do not receive a notice, please contact our office or visit our website at <http://bos.ocgov.com/octaxbill> for the amounts due and any current year taxes outstanding. **Failure to receive a reminder notice does not provide a basis for delayed payment, waiver of interest or penalties or reinstatement of a defaulted payment plan.**

I understand and accept the terms and conditions of this payment plan:

\_\_\_\_\_  
Signature Date Telephone

*Do not write below this line. For internal use only.*

Installment	Payment Due	Beginning Balance	Principal	Interest	Fee	Total Due