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COUNTY OF ORANGE TREASURER-TAX COLLECTOR
P.O. Box 1438, Santa Ana, CA 92702-1438
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(714) 834-3411
Pay/View Taxes at ocgov.com/octaxbill
Questions? ttcinfo@ttc.ocgov.com

INSTALLMENT PAYMENT PLAN OF REDEMPTION (5 YEAR PLAN)

For Delinquent Secured Property Taxes

Pursuant to California Revenue and Taxation Code section 4216, any person may elect to pay delinquent taxes in installments at any time prior to the deadline of 5:00 p.m. on the last business day of the fifth fiscal year after the property originally became tax-defaulted, and prior to the property becoming subject to the Tax Collector's Power to Sell. To initiate a payment plan for delinquent taxes, you must do the following:

1. Complete, sign and submit this form to the Treasurer-Tax Collector's office with payment prior to the deadline.
2. Pay at least 20% of the total redemption amount plus the set-up fee of $25.00. Acceptable forms of payment include certified check/money order payable to the "**County of Orange**", or cash. No personal checks will be accepted for the initial payment.

To remain in good standing on the installment plan, you must pay at least 20% of the redemption amount, plus all interest and current year taxes due, by **April 10** of each following year. Personal checks payable to "**County of Orange**" are accepted for subsequent payments. A notice will be mailed each March showing the minimum amount due. If you do not receive this notice prior to April 1, please contact our office or visit our website at ocgov.com/octaxbill for the amounts due on your payment plan and any current year taxes outstanding. **Failure to receive the reminder notice does not provide a basis for delayed payment, waiver of interest or penalties or reinstatement of a defaulted payment plan.**

Defaulted Taxes:
Each fiscal year that follows the start of the plan, the total amount paid toward the installment plan must be equal to or greater than 20% of the original redemption amount, plus all interest that has accrued on the unpaid balance. The unpaid balance of your installment plan, plus accrued interest, may be paid in full at any time before the fifth and final payment is due. Payments made while on the payment plan are not refundable. The property will not become subject to the Treasurer-Tax Collector's Power to Sell, and the right of redemption will not cease as long as payments are made according to the terms of this payment plan.

Current Year Taxes:
To maintain the plan in good standing, all current year taxes due must be received by April 10. Mailed payments will be considered received if the payment envelope has a U.S. Post Office postmark on or before April 10. Current year payments received or postmarked after April 10 will cause the payment plan to default, regardless if the installment payment is made timely.

Supplemental Tax Bills:
If there are any supplemental tax bills issued with a due date following April 10, then the supplemental taxes must be paid no later than June 30.

Interest:
The taxpayer must make payments of 20% or more of the original defaulted amount plus accrued interest. Interest at the rate of 1.5% accrues on the first day of each month following the preceding payment.

Refunds:
The Treasurer-Tax Collector will apply any refund for any tax year due on the tax-defaulted property to the installment plan of redemption. The refund applied will be treated like any other payment that is made during the payment plan. Payments made on the plan are not refundable.

DEFAULTING THE TERMS OF THE INSTALLMENT PAYMENT PLAN OF REDEMPTION:
Failure to pay the minimum due or failure to pay current taxes each year on or before April 10 will result in a defaulted installment plan of redemption. If the plan is defaulted, a new installment plan cannot be re-started in the same fiscal year in which it defaulted. **An installment plan of redemption CANNOT be re-started if the property has become subject to the Tax Collector's Power to Sell.**

If eligible, an installment plan of redemption can be initiated after July 1 of the fiscal year following the year the plan defaulted. The "defaulted amount" (money previously paid while on the payment plan) cannot be used to start a new payment plan. That amount will be deducted from the balance after the initial 20% has been applied.

IMPORTANT NOTE: *It is the taxpayer's responsibility to notify their mortgage company or financial institution that a payment plan has been established. Establishment of an Installment Plan may not stop payment in full or initiation of foreclosure proceedings by a mortgage holder, holder of a Deed of Trust. A payment plan may not stop foreclosure for delinquent debt service obligations under the Improvement Bond Act of 1915 and/or the Mello-Roos Community Facilities Act of 1982.*

PRINT NAME: _____ **PARCEL or TAX DEFAULT NUMBER:** _____

MAILING ADDRESS: _____

TELEPHONE NUMBER: _____ **EMAIL ADDRESS:** _____

SIGNATURE: _____ **DATE:** _____