



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

sdttc.com

Dan McAllister
Treasurer-Tax Collector



FOUR-YEAR ESCAPE TAX BILL PAYMENT PLAN AGREEMENT

Escape tax bills for prior- year taxes totaling \$500 or more are eligible for payment without penalties, paid in annual installments over a four-year period if a four-year payment plan is started before April 10th or by the extension date listed on the coupon, whichever is later (California Revenue & Taxation Code §4837.5).

To begin a four-year payment plan, you must meet the following criteria and do ALL of the following:

1. Escape assessment tax bill must be for a prior fiscal tax year
2. The total amount due of the escape assessment tax bill must be greater than \$500
3. Complete, sign and return this form to the Tax Collector's office before April 10th or by the extension date listed on the coupon, whichever is later.
4. PAY at least 20% of the escape assessment tax bill and all other taxes that are currently due - if any - no later than the deadline for filing the written request.
5. Pay the \$71 four-year payment plan setup fee.

If the four-year payment plan defaults, the balance due will have penalties applied in the same manner as all other delinquent taxes and is immediately due and payable IN FULL. No further installment payments will be accepted.

The following conditions will default your plan:

1. Plan installment payments not **received** by April 10th for each subsequent tax year.
2. Current year taxes not paid in full by April 10 each year.
3. Supplemental bills, current year escape bills, or other tax bills for this parcel not paid timely.
4. Four-year payment plan maintenance fee of \$76 not received with installment payment.
5. Change of ownership on this property.

FOUR-YEAR PAYMENT PLAN SET UP WORKSHEET FOR PARCEL:

DEADLINE to begin a four-year pay plan: April 10th of the current fiscal tax year or the extension date on the 2nd installment coupon, whichever is later.

CALCULATION to begin four-year pay plan:

Escape Tax Bill Numbers	Escape Tax Amt	Installment Amt Due
_____	_____	x 20% = \$ _____
_____	_____	x 20% = \$ _____
_____	_____	x 20% = \$ _____
_____	_____	x 20% = \$ _____
\$71 Setup Fee to Initiate the Four-Year Pay Plan		= \$ 71.00
ALL Other Current or Defaulted Tax Amounts Due		= \$ _____
TOTAL DUE		= \$ _____

Mail to:

ATTN: Four-Year Pay Plans
Dan McAllister,
Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

Enclosed is the **TOTAL DUE** payment of \$ _____ to initiate the four-year pay plan. I agree to make the required payment of at least 20% of the original prior-year escape tax amount and all current year tax amounts due by April 10 of each following year. I currently own the property for which the escape tax has been assessed. I have read and understand the above terms and conditions for initiating a four-year payment plan and agree to the terms and conditions as stated herein and evidenced by my signature below.

Print Name:			
Mailing Address:			
Phone #:		Email:	
Signature:		Date:	