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TREASURER-TAX COLLECTOR-COUNTY CLERK



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**INSTALLMENT PLAN INFORMATION
FOR REDEMPTION OF PRIOR YEAR DELINQUENT TAXES**

Pursuant to Section 4217 of the Revenue and Taxation Code, any person may elect to pay prior year delinquent taxes in installments subject to certain conditions and restrictions. The following information has been prepared to explain the more important features of this plan.

The installment plan is defined as a 5 pay plan, which provides for an initial payment of 20%, or more, of the prior year delinquent amount. The prior year delinquent amount includes the delinquent taxes, penalties, costs, interest, and fees. **Four subsequent payments must be made on or before April 10 of each year.** The amount of these installments will consist of the minimum 20%, **plus** interest computed at the rate of 1.5 % per month on the unpaid balance.

The installment plan is contingent upon payment of all current fiscal year property taxes, which must also be paid by **April 10 each year.** Supplemental and/or escaped assessment taxes **must** also be paid timely to keep the installment plan in good standing.

Failure to make the proper payments timely of the **20% installment amount, plus interest, the current year taxes,** and any supplemental and/or escaped assessment taxes, will nullify the installment plan agreement.

Please Note: If you default your 5 Pay Plan the account will be recalculated to reinstate interest on the total amount of defaulted taxes beginning with the original date of default.

An installment payment plan cannot be initiated after the fifth year or third year for commercial property following the declaration of tax-default or if the property has become subject to the tax collector's power to sell.

A **signed** Installment Plan Agreement **must** be submitted along with the \$60 processing and maintenance fee (Revenue & Taxation Code §4217(b)(2)) to initiate the installment plan.

These provisions are the basic features of the installment plan of redemption. To obtain additional information, please contact the Treasurer-Tax Collector-County Clerk's Office.



SOLANO COUNTY

TREASURER-TAX COLLECTOR-COUNTY CLERK

AGREEMENT TO START AN INSTALLMENT PLAN ON PRIOR YEAR DELINQUENT TAXES

Revenue & Taxation Code 4186 – 4337

In accordance with Revenue and Taxation Code § 4217, to start the installment plan, I understand that I must comply and agree to comply with the following conditions:

1. Sign and submit this installment plan agreement to the Solano County Tax Collector at the address listed below. (Original signature required)
2. Pay 20% of the total prior year delinquent amount which includes taxes, penalties, costs, interest and applicable fees, **plus** the processing and maintenance fee to start the installment plan (Revenue and Taxation Code § 4217(b)(2)).
3. If the plan is instituted after April 10th, pay all delinquent secured, supplemental and/or escaped tax bills (if any).
4. Pay, **annually**, on or before April 10th a minimum of **20%** of the prior year delinquent amount, **plus interest accruing at the rate of 1.5% on the unpaid balance which accrues on the first of each month.** (Note: Your next installment payment must be made on or before **April 10, 2023.**)
5. Pay current taxes due each year on or before April 10th as well as any supplemental and/or escaped assessments on or before applicable due dates whether or not you receive a bill or an installment plan reminder.
6. 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.
7. Failure to pay the minimum amount due, or failure to pay current taxes timely each year, will default your installment plan and the amount will be recalculated to reinstate interest on the total amount of defaulted taxes beginning at the original date of default.
8. If the installment plan for any reason defaults in the 5th year or later (3rd year or later for commercial property) after the declaration of default the entire outstanding balance must be paid in full and will no longer be eligible for an installment plan. Failure to pay the prior year delinquent taxes in full may result in the loss of the property at a public auction sale.

Receipts for mailed payments will be issued if requested at the time of remittance (Revenue & Taxation Code 4106.1). Please enclose a self-addressed envelope if you would like a receipt.

My signature constitutes an acknowledgement that I have read the contents above and that I intend to comply with the requirements of the installment plan:

Signature: _____ Date: _____

Applicant Name (Please type or print): _____

Assessment Number: _____ Telephone Number: _____

PLEASE COMPLETE AND SIGN THIS AGREEMENT AND RETURN ALONG WITH YOUR FIRST INSTALLMENT PAYMENT TO:

**Solano County Tax Collector
675 Texas Street, Suite 1900
Fairfield, CA 94533**

For further information, please contact this office at (707) 784-7485 or TTCCC@solanocounty.com