

PUBLIC SERVICES INFORMATION

Should you wish to contact County offices concerning your property taxes, please call the following numbers regarding:

Tax Collector(951) 955-3900
Pay and Request Tax Bills, Tax Payment Status, Defaulted Taxes, General Information

Taxpayers may contact the office of the Treasurer-Tax Collector toll free in the 951 and 760 area codes at (877) 748-2689.

Assessor(951) 955-6200
or (800) 746-1544 within the 951 and 760 area codes.
Exemptions, Property Values, Mailing Address on Tax Bill

Telephone lines are especially busy following each bill mailing and prior to each tax payment deadline. However, the Tax Collector's automated property tax information and payment system is available 24 hours a day, 7 days a week, for your convenience. In order to access this system you must have your 10-digit assessment number available and follow the instructions as they are given.

Visit our website at:
www.countytreasurer.org

"Our staff is dedicated to serving our taxpaying public. Please contact us if you need assistance."

Jon Christensen
Treasurer-Tax Collector

OFFICE OF THE TREASURER-TAX COLLECTOR COUNTY OF RIVERSIDE

Installment Payment Plan for Defaulted Property Taxes



**JON CHRISTENSEN
TREASURER-TAX COLLECTOR**

Please make sure this address shows in the window of the payment envelope.

Make checks payable to:

TREASURER-TAX COLLECTOR
P.O. BOX 12005
RIVERSIDE, CA 92502-2205

Starting an Installment Payment Plan FREQUENTLY ASKED QUESTIONS

If I cannot pay the full redemption amount may I pay one delinquent year separately from other years?

No, one year's delinquent taxes may not be redeemed separately from other years' delinquent taxes. When the redemption amount is calculated, the total taxes owed for all delinquent years are combined.

What other payment option is available to me?

If you are unable to pay the full redemption amount (i.e., unpaid taxes for all delinquent years plus penalties and charges), you may open an installment plan of redemption. This plan allows you to make payments on your delinquent taxes over a five-year period beginning the date you open the installment account.

It is important to note that if your prior year tax bill includes special assessments for the repayment of debt service obligations under the Improvement Bond Act of 1915 of the Streets and Highways code, and/or special taxes for payment of debt service on bonds issued pursuant to Mello-Roos Community Facilities Act of 1982 (CFD's), the installment payment account will not prevent or delay foreclosure action on behalf of the bondholder pursuant to Section 53356.1 (a) of the Government Code.

Are there fees involved in the Installment Payment Plan?

There is an initial set-up fee and an annual maintenance fee which are subject to review on a yearly basis and may be increased or decreased. A schedule of fees is available online at www.countytreasurer.org.

How do I open an installment plan of redemption?

To open an installment payment plan, you must:

1. Make an initial payment of at least 20% of the redemption amount; and
2. Pay your current year's taxes including any supplemental or escaped assessments which may be due. You must pay any applicable penalties and cost which were added after the delinquent dates.
3. Pay the set-up fee.

When may I open an installment plan?

You can open an installment account after the date which the property has become tax defaulted (June 30) and within five years of that date (at which time your property becomes subject to the power of sale).

How often will I be required to make installment payments?

Under the installment plan you are required to make one payment each year for five years, in addition to paying each year's annual taxes. By each April 10 you must make

one payment of 20% or more of the redemption amount plus interest (which accrues at the rate of 1-1/2% per month on the unpaid balance once the account has been opened). If you fail to make any installment payment or fail to pay your current year's taxes or any supplemental or escaped assessments on or before April 10 of each year, then your account will default. You can, however, pay the total unpaid balance plus accrued interest any time before the fifth and final payment is due.

Do my installment payments cover my current annual taxes?

No. Your installment payments NEVER include your current year's taxes, which must be paid separately.

If my first installment account defaults, may I open a second account?

If your first account defaults either because of your failure to make at least one installment payment between July 1 and April 10, or because of your failure to pay your current year's taxes in full by April 10, you may open another account. However, the second account may not be opened until July 1 of the following fiscal year. **You may NEVER reopen an installment account in the fiscal year that property becomes subject to the power of sale (five years from the first delinquency).**

It is to your advantage not to default on an installment account, since there is an additional penalty. When a subsequent installment account is opened, the redemption amount is re-computed as though no previous payments had been paid. This means you will be charged the 1-1/2% monthly penalty on the original unpaid taxes as though no Installment Plan had been started. You will be given credit for any previous payments against the recomputed redemption amount. You must also pay a new set-up fee.

What is the advantage of paying my prior year delinquent taxes on the Installment Payment Plan?

As long as the Installment Payment Plan is in good standing, you will have five years to pay the delinquency without worry that the property will become subject to the Tax Collector's Power to Sell and you will lose the property at public auction. If your tax bill includes special assessments for the repayment of debt service obligations under the Improvement Bond Act of 1915 of the Streets and Highways code, and/or special taxes for payment of debt service on bonds issued pursuant to Mello-Roos Community Facilities Act of 1982 (CFD's) the installment payment account will not prevent or delay foreclosure action on behalf of the bondholder pursuant to Section 53356.1 (a) of the Government Code. If you ever have questions regarding the status of your installment payments plan, you may contact us by telephone at (951) 955-3900 or (877) 748-2689 toll free in the 951 and 760 area codes or by writing the Treasurer-Tax Collector, Post Office Box 12005, Riverside, CA 92502-2205.

Out Here

COUNTY OF RIVERSIDE TREASURER-TAX COLLECTOR APPLICATION AND AGREEMENT TO ENTER INTO AN INSTALLMENT PAYMENT PLAN

I have read the information provided in this pamphlet and agree and understand that:

1. To begin the plan, I must pay all the current year taxes, including any supplemental or escaped assessments that may be due, in full prior to April 10 as well as deposit 20% of the amount presently required to redeem the property and a set-up fee as the 1st payment on the Installment Payment Plan.
2. Prior to each April 10th, I will be mailed an annual courtesy notice from the Tax Collector as to the Installment Payment Plan (IPP) amount due. The IPP amount due is the total of the original 20% of the unpaid taxes plus the accrued interest of 1-1/2% per month (months are counted from your previous payment) computed on the unpaid balance and an annual maintenance fee.
3. I must pay BOTH the current year property taxes, including any supplemental or escaped assessments which may be due, and the IPP payment in full on or before April 10th of each year, otherwise this installment payment plan arrangement will terminate automatically without prior notice.
4. I will keep the Tax Collector promptly informed of any changes in mailing address, and will note whether the change is to affect the mailing address on my Installment Payment Plan.
5. I will accept full responsibility to pay the annual taxes and installments due even though I may, for some reason, fail to receive either the current year tax bill, and/or installment payment courtesy notice from the Tax Collector before the April 10th deadline.
6. Interest will continue to be added to the balance due on my assessment(s) until all the prior year taxes are paid in full.
7. Under California law, should this Payment Plan terminate for failure to pay either the current year taxes or the installment payment by April 10th deadline, a re-calculation of the redemption amount will occur. This will result in substantial penalties being added to the amount then necessary to redeem. I may also forfeit my right to reinstate or start a new payment plan arrangement. My property may become subject to tax sale by the County Tax Collector if the prior year taxes have remained unpaid for five years or more.
8. If your tax bill includes special assessments for the repayment of debt service obligations under the Improvement Bond Act of 1915 of the Streets and Highways code, and/or special taxes for payment of debt service on bonds issued pursuant to Mello-Roos Community Facilities Act of 1982 (CFD's) the installment payment account will not prevent or delay foreclosure action on behalf of the bondholder pursuant to Section 53356.1 (a) of the Government Code.
9. All my rights, payment obligations, and liabilities resulting from non-payment of the current year taxes and/or installment payment are governed by Section 4216 through and including 4337 of the California Revenue and Taxation Code.

The amount required to start the IPP (see item #1) for the month of _____ is: _____

Assessment Number(s): _____ \$ _____
_____ \$ _____
_____ \$ _____

Reminder: Are any current year, supplemental or escaped assessments unpaid? (see items #1 and #3)

Name of Applicant: _____

Mailing Address: _____

Telephone Number: () _____

My signature indicates full understanding and compliance with this Installment Payment Plan agreement.

Date: _____ Signature: _____

Treasurer-Tax Collector Acknowledgment - Installment Payment Plan Started By: _____

Date: _____ Signature: _____

PLEASE RETURN THIS COMPLETED APPLICATION AND YOUR PAYMENT TOGETHER

Mail to Treasurer-Tax Collector:

P.O. Box 12005

Riverside, CA 92502-2205

Or Bring to Treasurer-Tax Collector:

County Administrative Center

4080 Lemon Street, 1st Floor

Riverside, CA 92501