

FOR OFFICE USE ONLY
OPEN BY:

ROLL YEAR: _____
BILL NO: _____

**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**
KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, CASHIERING ROOM 114
P.O. BOX 54027
LOS ANGELES, CALIFORNIA 90054-0186
TELEPHONE (213) 893-7935

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ESCAPE ASSESSMENT INSTALLMENT PLAN APPLICATION
(FOUR-PAY PLAN)

-PLEASE READ CAREFULLY-

The enclosed unsecured property tax bill is the result of an “escaped” assessment. An “escaped” assessment is a correction to a property’s assessed value that the Office of the Assessor did not add to any prior year Annual Unsecured Property Tax Bill. These bills are the result of a taxable event that “escaped” the Office of the Assessor.

Pursuant to the California Revenue and Taxation Code Section 4837.5, property taxes due for escaped assessments for a prior fiscal year(s) may be paid without penalty over a four-year period (Four-Pay Plan), provided the additional property tax is over \$500.00.

Please note that current year Annual Unsecured Property Taxes and Supplemental Unsecured Property Taxes are not eligible for the Four-Pay Plan.

If you choose to open a Four-Pay Plan, you must:

1. Pay all current and delinquent property taxes in full by the close of business on the delinquency date as stated on the enclosed unsecured property tax bill; and
2. Complete and mail this form to us by the close of business on the delinquency date on the bill(s) along with a \$200.00 application fee and 20 percent of the total escaped property taxes due. For example, if your total property tax is \$2,000.00, send the \$200.00 application fee and a payment of \$400.00 (20 percent of \$2,000.00 is \$400.00) for a total of \$600.00.

To keep current on your Four-Pay Plan, you must:

1. Pay all current property taxes on or before August 31; and
2. Pay 20 percent or more of the total escaped property taxes on or before the delinquency date on the bill, in each succeeding fiscal year for the next four years.

If you do not keep your Four-Pay Plan current or you sell or transfer your property before you complete your plan, all penalties will revert to the original delinquency date and the total bill will become due and payable.

You may pay the Four-Pay Plan in full at any time before the fifth or final payment is due. For more information, please call (213) 893-7935 or submit an inquiry at <https://ttc.lacounty.gov/unsecured-public-inquiries/>.

THE OPENING PAYMENT MUST ACCOMPANY THIS APPLICATION

I have read and understand the above stated conditions for a Four-Pay Plan. I hereby agree to pay all current property taxes when due each fiscal year and each Four-Pay Plan payment as billed. I further acknowledge that I may incur penalties, fees and costs on the unpaid balance from the original default year should a default occur. If I sell the property, it is my responsibility to pay off the Four-Pay Plan and inform the buyer of the plan. I will notify the Treasurer and Tax Collector of any address changes. I have enclosed the 20 percent required payment to initiate the payment plan and the \$200.00 application fee.

UNSECURED BILL NUMBER: _____

ASSEESSEE OF RECORD: _____
(PLEASE PRINT)

EMAIL ADDRESS: _____ PHONE NUMBER: _____

MAILING ADDRESS: _____

APPLICANT’S SIGNATURE: _____ DATE: _____