



## REQUEST FOR ESCAPE ASSESSMENT INSTALLMENT PLAN

### Conditions for an Escape Installment Plan:

1. In order to qualify for an escape installment plan, an escape tax bill must reflect an escape assessment over \$500.00 for a prior fiscal year.
2. All current taxes and any prior year's taxes, penalties and costs must be paid prior to the establishment of the installment plan.
3. An initial payment of 20 percent, or more, of the tax shall be paid plus a one hundred dollar (\$100.00) non-refundable processing fee, is required to begin an escape installment plan. The remaining unpaid balance of the escape assessment will be billed over the next four (4) fiscal years.
4. Interest at the rate of three-fourths of 1 percent per month, starting with the month following the date of the deadline for filing the written request, shall be applied to the outstanding balance, on the first day of the month, if the escape or underassessment was due, in whole or in part, to the error, omission, or other fault of the assessee (California State Revenue and Taxation Code Section 4837.5(c)).

**Secured Escape Assessments** : The taxpayer must file a written request for an installment payment plan prior to 5:00 p.m. on April 10 or by 5:00 p.m. on the last day of the month following the month in which the tax bill is mailed, whichever is later.

**Unsecured Escape Assessments** : The taxpayer must file a written request for an installment payment plan prior to 5:00 p.m. on August 31, or prior to the time the taxes on the unsecured roll become delinquent, or by the last day of the month following the month in which the escape tax bill is mailed, whichever is later.

### The Plan is Defaulted if:

1. The taxpayer's annual secured installment payment is not paid by April 10 OR their annual unsecured installment payment is not paid by August 31.
2. The taxpayer's property on the secured tax roll becomes tax defaulted.
3. The taxpayer's taxes for property on the unsecured tax roll becomes delinquent.
4. There are any ownership changes, including any incorporation.

Pursuant to Section 4837.5(g), the Kern County Treasurer and Tax Collector shall file for record with the County Recorder a Certificate of Lien on all Unsecured Escaped Assessments as allowed pursuant to Section 2191.3. The lien has the force, effect and priority of a judgment lien and constitutes a lien on all property currently assessed or acquired by the assessee, in whatever county the lien is recorded.

Default of any Escape Installment Plan requirements will result in the outstanding balance of the plan being billed with all penalties and costs mandated by the California State Revenue And Taxation Code attaching to the unpaid balance. PLEASE NOTE: The unpaid balance of your escape installment plan may be paid in full at any time before the fifth and final payment is due.

FOR AN ESCAPE INSTALLMENT PLAN TO BE ALLOWED, REQUEST MUST BE MADE ON FORMS SUPPLIED BY THE KERN COUNTY TREASURER AND TAX COLLECTOR WITH AN ORIGINAL SIGNATURE OF THE PROPER REQUESTOR AFFIXED.

I hereby request an Escape Assessment Installment Plan pursuant to Section 4837.5 of the California State Revenue And Taxation Code. I have read, understood and agree to the above stated conditions for an Escape Assessment Installment Plan. I hereby agree to pay all current taxes, when due, in each fiscal year and each escape installment plan payment as billed. I further acknowledge that I may be charged interest and that should a default take place, as outlined above, all interest, penalties and costs shall attach to the unpaid balance. If the property is sold, it is my responsibility to inform the buyer of the unpaid balance of the escape assessment installment plan.

ATN(s) or Unsecured Bill Nos:

Print Name:

Date Signed:

Signature:

Position/Title:

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