

2022-23 Fiscal Year PROPERTY TAX POSTPONEMENT GUIDE

FOR COUNTY TAX COLLECTORS, ASSESSORS, AND
RECORDERS



BETTY T. YEE
CALIFORNIA STATE CONTROLLER'S OFFICE

Local Government Programs and Services
Division

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SECTION 1: PROPERTY TAX POSTPONEMENT OVERVIEW

PROGRAM BACKGROUND

Article 13, Section 8.5 of the California Constitution authorizes the postponement of property tax payments due from senior, blind, or disabled homeowners with low-to-moderate income. The Senior Citizens Property Tax Postponement Act, signed into law in 1977, established the Property Tax Postponement (PTP) Program, administered by the State Controller's Office (SCO).

Senate Bill (SB) X3 suspended the PTP Program effective February 20, 2009. This legislation prohibited SCO from accepting claims for property tax postponement. All funding for the program was eliminated beginning in fiscal year 2009-10.

Assembly Bill (AB) 2231 reinstated the PTP Program on September 28, 2014 and authorized SCO to begin accepting applications in October of 2016. This bill modified specific provisions and requirements of the PTP Program, including establishing a self-funded program. The reinstated program must fund itself through collections without any general fund contribution.

SB 1130 (Statutes of 2018) added manufactured homes back into the PTP Program beginning October 1, 2019, and allocated 1% of the funds available in the PTP Fund to postpone taxes for eligible manufactured home owners.

AB 133 (Statutes of 2019) revised the income limit for the PTP Program, raising it to \$45,000 for the 2020-21 filing period, and raising it annually based on the rate of inflation after that. For the 2022-23 filing period, the income limit is \$49,017. In addition, AB 133 lowered the interest rate to 5% per year.

While SCO is the main administrator of the PTP Program, collaboration with the counties is necessary in order to make the program successful and sustainable. The County Tax Collectors, Assessors, and Recorders perform important functions that are crucial to the success of the PTP Program. The *Property Tax Postponement Guide* (Guide) provides an overview of the PTP Program activities and the counties' responsibilities. The Guide should be used as a reference to assist county staff as they perform activities impacted by the PTP Program.

PROGRAM CONTACTS AND ADDITIONAL INFORMATION

For program forms, flyers, Frequently Asked Questions, and fillable or printable application forms, please visit our website at www.ptp.sco.ca.gov.

Counties may call (800) 952-5661, and choose option four, or email postponement@sco.ca.gov for account or routine questions such as to request an application booklet for a potential claimant. To inquire about in-person trainings or

presentations at your meetings, or for policy questions or guidance, please contact us directly.

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PROGRAM SUMMARY

The PTP Program allows eligible homeowners to postpone payment of part or all of the property taxes on his or her primary residence. To participate in the program, homeowners must complete and submit an application to SCO proving eligibility each year in which they wish to postpone their taxes (only current year taxes are eligible for postponement). To be eligible for the program, the homeowner must:

- be at least 62 years of age, blind, or disabled;
- own and occupy the home as his or her principal place of residence (floating homes, and house boats are **not** eligible);
- have a total household income of \$49,017 or less;
- have at least 40% equity in the property; and
- **not** have a reverse mortgage on the property.

If the claimant is granted postponement, SCO will make a payment directly to the County Tax Collector for the current-year property taxes requested and create an account receivable for each PTP claimant. A lien will be recorded by SCO against the qualified property to secure eventual repayment of those deferred taxes plus interest. For manufactured homes where the owner of the manufactured home does not own the land, a security agreement will be filed with the Department of Housing and Community Development (HCD). The claimant may pay all or part of the postponed taxes and interest at any time but they become due and payable when the claimant:

- dies;
- moves from or sells the property;
- transfers title;
- defaults on a senior lien;
- refinances the residential dwelling; or
- elects to participate in a reverse mortgage program.

When the PTP account is paid in full, SCO will prepare a Release of Lien and forward to the County Recorder for recordation.

FUND MANAGEMENT

Under current law, the program must fund itself through collections. The PTP Fund (Fund) covers postponements as well as SCO's costs of administering the program. As the amount collected from PTP accounts vary, SCO will manage the Fund to determine the amount of money available for postponements in a given fiscal year.

As a result of the funding limitations, applications will be processed and approved on a first-come, first-served basis. The priority and order of each application will be based on the postmark date followed by the date it is received by SCO.

PROGRAM TIMELINE/KEY DATES

July – August	<u>County Reconciliation</u> – SCO, County Tax Collectors, and County Assessors update and reconcile properties with a valid PTP lien.
October 1 – February 10	<u>PTP Filing Period</u> – Application filing period. SCO accepts applications postmarked from October 1 – February 10.
October – May	<u>PTP Application Review</u> – SCO reviews and approves or denies applications for postponement of property taxes.
November – June	<u>Payments to Counties</u> – SCO issues electronic fund transfer (EFT) payments to the County Tax Collector and submits Notice of Lien (NOL) to the County Recorder.

SECTION 2: APPLICATION REVIEW, APPROVAL, AND PAYMENT

APPLICATION REVIEW

The filing period to submit an application to SCO to postpone property taxes is October 1 through February 10 of each year. Applications postmarked after the filing period deadline will be denied. See Appendix I for a sample Application Booklet.

SCO will review and approve or deny applications on a first-come, first-served basis during and around the filing period. The timeframe within which SCO can notify claimants of their status will depend on the availability of funding, completeness,

complexity, volume, and timing of applications received by SCO. In general, we hope to respond within six to eight weeks and will refine this estimate as needed.

Defaulted Taxes and Delinquency Fees, Penalties, and Interest

Only current-year taxes are eligible for postponement. Per State law, SCO cannot pay for any defaulted property taxes nor any delinquency fees, penalties, or interest that are owed on the property; these taxes are the responsibility of the taxpayer. If an application is filed timely (by February 10 for the fiscal year in which postponement is being claimed) and postponement is granted, any delinquent penalties, costs, fees, and interest accrued for that fiscal year shall be canceled, pursuant to Revenue and Taxation Code (RTC) [20645.5](#).

Note: Manufactured home owners with delinquent and/or defaulted property taxes do **not** qualify for postponement.

Application Receipt

Upon receipt of an application, SCO will send a letter to the applicant acknowledging receipt and assign an account number.

Incomplete Applications

If SCO does not receive all of the required information or documentation, the claimant will have 30 calendar days upon notification, by phone and written correspondence from SCO, to send the missing information and maintain his or her place in the first-come, first-served order.

If the missing information is submitted 30 or more days after the notification of missing information from SCO, the application will be placed in order according to the postmark date or SCO date of receipt of the missing information.

If SCO does not receive the required information within 60 calendar days of notification, the application will be denied and the claimant will be notified by mail.

Withdrawn Applications

If a claimant requests that SCO withdraw their application, SCO will not review their application further and the claimant will be reminded of the responsibility to pay property taxes to the County Tax Collector.

Denied Applications

If SCO denies an application, the claimant will be notified by mail with instructions to submit an appeal if he or she believes the application was denied in error. The claimant will be reminded of the responsibility to pay property taxes to the County Tax Collector.

Approved Applications

If SCO approves the application, the claimant will be notified that his or her application was approved and that SCO will make a payment directly to the County Tax Collector for the current-year property taxes.

COUNTY STATUS REPORT

SCO will send a County Status Report (Appendix II) to the County Tax Collectors, via email, once a month while applications are being reviewed. The report will detail each claimant's name, property address, parcel number, postponement amount, and application status for all applications received as of that date.

County Tax Collector Responsibilities

- **County Status Report Reconciliation** – Review the information and notify the SCO if any discrepancies are found with any of the claimants' information.
- **Defaulted Taxes** – Respond to SCO inquiries regarding defaulted taxes and notify SCO if a property may be up for a tax-defaulted sale.

PROCESSING PAYMENTS

SCO will approve applications on a flow basis, and make payments directly to counties approximately every four to six weeks. A payment may be made prior to or after an installment date.

Claimants may apply to have one or both property tax installments postponed. If determined eligible and funding is available, the full amount of current taxes requested on the application will be paid, which may be for one or both installments. If the claimant has requested postponement of both installments, SCO will pay both at the same time.

Each payment to the County Tax Collector will be a lump sum amount of all postponements for approved claimants within the county during that period. Payments for manufactured home accounts will be issued separately from other property types, usually the following business day.

Postponed Amounts

The PTP payment for each individual will cover the following items on the tax bill:

- All ad valorem property taxes for the current fiscal year;
- Fixed charges and special assessments; and
- Escape assessments charged for the first time in the current fiscal year and corrected tax bills on a case-by-case basis, if submitted within the filing period and funding is available.

NOTE: Pursuant to State law, the PTP payment will **not** cover any defaulted taxes or any delinquency fees, penalties, interest, or PACE loans.

Remittance Advice File

A remittance advice file (Appendix III) will be sent, via email, in conjunction with the payment detailing each approved claimant's name, property address, parcel number, and postponement amount. Upon receipt of both the EFT payment and remittance advice, the County Tax Collector will apply the payment to the PTP claimant's current fiscal year property tax bill.

County Tax Collector Responsibilities

- **Payment and Remittance Advice Reconciliation** – Verify that the remittance advice lists the correct property address, parcel number, and owner of record before applying the payment to the PTP claimant's taxes.
- **Incorrect Amount** – If a payment error is identified or there has been a revision to the amount due for property taxes since the bill was issued, do not reject the entire EFT payment as this will affect payment for all other approved claimants in the county.

Notify SCO immediately at (800) 952-5661 or postponement@sco.ca.gov. If necessary, the County Tax Collector may issue a refund to SCO for the amount in error, and a new payment may be issued to the county. However, if additional funds are needed due to a supplemental or corrected tax bill, payment will be contingent on the availability of funds.

- **Refund of Duplicate Payments** – If the property taxes have already been paid by a claimant or lender through a trust, impound, or similar account, the County Tax Collector must issue a refund of the duplicate amount **to the claimant** within **60 days**, pursuant to RTC Section [2514](#).
 - For the 2022-23 filing period, all approved applications with an escrow account will be held for payment until after the April 10 tax deadline. All of the accounts in this payment will require a refund **directly to the homeowner**.
- **Delinquent Penalties, Costs, and Fees** – If an application is filed timely (by February 10 for the fiscal year in which postponement is being claimed) and postponement is granted, any delinquent penalties, costs, fees, and interest accrued for that fiscal year shall be canceled, pursuant to RTC [20645.5](#).

In the event a county has made a determination of willful neglect, the county will not be required to cancel penalties, costs, and fees. If SCO grants a postponement, the claimant must provide an amount sufficient to cover any

delinquencies within 30 days of receiving payment from SCO. SCO will work with each County Tax Collector for any such situations.

- **Prorated/Partial Payments** – Pursuant to RTC [20583](#), PTP claimants may not be eligible to postpone the entire amount of the tax bill if a portion of the property is used for business or rental purposes. In these situations, SCO will make a payment for only the portion of the property that is used as the principal place of residence and a portion of the land surrounding it as necessary for use of the dwelling as a residence.

Additionally, if an applicant has a PACE loan on the property, they may still qualify for postponement. However, SCO cannot pay for the PACE loan portion of the tax bill.

The PTP claimant is responsible to pay the remaining balance of the property tax bill. In this instance, SCO will contact the County Tax Collector to determine the best method of payment (EFT or warrant). The partial SCO payment would be held and deposited when the PTP claimant pays the remaining portion. If the claimant has not made a payment to the county by June 30 of a given fiscal year, SCO must be notified and the payment returned to SCO at the following address:

State Controller's Office
Departmental Accounting Office
P.O. Box 942850
Sacramento, CA 94250-0001

- **Designate PTP Properties** – Upon receiving payment from SCO, the County Tax Collector is required to maintain a record of property taxes that have been postponed, pursuant to RTC [2514](#).

SECTION 3: LIEN FOR POSTPONED PROPERTY TAXES

NOTICE OF LIEN (NOL)

In order to secure the State's interest in repayment for the postponed taxes, Government Code (GC) Section [16182](#) requires that a lien be filed against the property for which a postponement is made. If the residence in question is part of a larger parcel, the lien is attached to the entire parcel. For manufactured homes where the owner of the manufactured home does not own the land, a security agreement shall be filed with HCD to secure repayment.

At the time the EFT payment is submitted to the County Tax Collector, SCO will send the NOL to the County Recorder.

The form and contents of the NOL shall be prescribed by the Controller, signed by the Controller, and submitted directly to the County Recorder (Appendix IV). Once the lien has been recorded and indexed, SCO will provide a copy of the executed lien to the County Tax Collector and Assessor.

The lien will not be released until the account has been paid in full or otherwise discharged. PTP liens do not expire after ten years (or any other period of time). A PTP lien remains even if the claimant dies, transfers the property, or is able to discharge his or her debts in bankruptcy.

County Recorder Responsibilities

- Record the NOL for Postponed Property Taxes within **14 days** of the receipt of the notice from SCO. It must be indexed in the Grantor (name of all owners)/Grantee (State Controller) index pursuant to GC 16182 (b)(5).
- The NOL must be returned by mail to SCO at the address provided on the notice.

County Tax Collector Responsibilities

- Receive a copy of the NOL from SCO.
- Maintain a record of property taxes that have been postponed, pursuant to RTC 2514.

County Assessor Responsibilities

- Receive a copy of the NOL from SCO.
- Maintain a record of property taxes that have been postponed, pursuant to RTC 2515.

RELEASE OF LIEN

When a PTP account balance is paid in full, SCO will execute a Release of Lien (ROL) and direct the County Recorder to record the release imparting notice that all the amounts secured by the lien have been satisfied. For manufactured homes where the owner of the manufactured home does not own the land, SCO will submit the release to HCD and instruct them to amend the permanent title record, by removing SCO's lien. SCO will also notify the County Tax Collector and Assessor of the full release of the PTP lien and direct them to remove the information from county records.

County Recorder Responsibilities

- Record the document immediately upon receipt.
- After recording, mail the recorded ROL to the SCO address provided.

County Tax Collector Responsibilities

- Remove the information from the appropriate record of the property.

County Assessor Responsibilities

- Remove the information from the appropriate record of the property.

SECTION 4: NOTIFICATION OF PROPERTY CHANGE

Consistent and timely notification of collection triggers to SCO is critical to the success of the PTP Program. The program is self-funded; therefore, it is of utmost importance that SCO is notified of collection triggers as soon as counties become aware of them. If notifications to SCO do not arrive promptly and consistently, the program will be deprived of collection opportunities which will impact its sustainability.

County Tax Collector Responsibilities

- Pursuant to RTC [3375](#), submit a Notice of Change Form (Appendix V) to SCO as soon as possible, but not later than **60 days** after processing notice of the following:
 1. The PTP property is declared tax defaulted;
 2. A transfer of ownership or changes to the mailing address of the PTP claimant; or
 3. Death of the claimant.
- Notify SCO of any other changes that may affect the PTP account.

County Assessor Responsibilities

- Pursuant to RTC [2515](#), upon processing a change in ownership status, submit a Notice of Change Form (Appendix V) to SCO.
- Pursuant to RTC [3375](#), submit a Notice of Change Form (Appendix V) to SCO as soon as possible, but not later than **60 days** after processing notice of the following:
 1. A transfer of ownership or changes to the mailing address of the PTP claimant; or
 2. Death of the claimant.
- Notify SCO of any changes to the Assessor's Parcel Number or any other changes that may affect the PTP property.

SECTION 5: COUNTY RECONCILIATION

To ensure compliance with RTC [3375](#), annual comparison and reconciliation between SCO and county records is imperative to determine that all properties with valid PTP liens are identified and account records are correct. As the PTP program is self-funded, it is also crucial that all collection triggers have been accurately reported to and recorded by SCO for the pursuance of collection activities.

SCO will annually notify both the County Tax Collectors and the County Assessors of all properties within their respective counties that possess valid PTP liens (or security agreements, for manufactured homes) for the purpose of reconciling accounts. This notification (Appendix VI) will be provided through an Excel file and emailed to all the PTP contacts County Tax Collectors and Assessors have identified within their offices.

Counties will have **30 days** to review, confirm, and report back to SCO through the same Excel file any discrepancies or changes. Counties must review the information for each property to confirm its accuracy and/or report any discrepancies or updates.

County Tax Collector Responsibilities

- Review each individual PTP property and verify the accuracy of the following information:
 1. The county APN/parcel number
 2. The property owner(s) of record
 3. The situs address of the property
 4. Whether the property has become tax defaulted and the years of default
 5. Whether the claimant has been determined to be deceased
- Ensure that all properties SCO has listed with a valid PTP lien are currently identified on the county record.
- Notify SCO of any properties that have any collection triggers pursuant to RTC [3375](#) or properties that contain incorrect information.

County Assessor Responsibilities

- Review each individual PTP property and verify the accuracy of the following information:
 1. The county APN/parcel number
 2. The property owner(s) of record
 3. The situs address of the property
 4. Whether the claimant has been determined to be deceased

- Ensure that all properties SCO has listed with a valid PTP lien are currently identified on the county record.
- Notify SCO of any properties that have any collection triggers pursuant to RTC [3375](#) or property records containing incorrect information.

SECTION 6: TAX DEFAULTED LAND SALES

Minimum Bid

Pursuant to RTC sections [3698.5](#), [3698.7](#), and [3793.1](#) beginning September 28, 2014, the minimum price at which a property with a PTP lien may be offered for tax sale must include the outstanding balance of any PTP lien.

County Tax Collector Responsibilities

- Determine whether any of the properties in an upcoming tax sale have a PTP lien. If so, contact SCO for a projected balance due as of the expected date of the sale.

Include the PTP lien amount in the minimum bid proposal submitted to the Board of Supervisors for approval.

When a PTP lien is placed on a property, it remains in effect even if the claimant dies, transfers the property, or is able to discharge his or her debts in bankruptcy. The Tax Collector is obligated to treat the PTP lien as prior to the transfer. Therefore, if the property is transferred from the PTP claimant to another person without the lien being satisfied and that person defaults on the property taxes, resulting in a tax defaulted land sale, the outstanding PTP balance must be included in the minimum bid. Statute does not require the name of the person who defaults to match the name of the PTP claimant.

- **Reducing the Minimum Bid** – Properties must be offered at the minimum bid, including the full PTP lien amount, at least once prior to the Tax Collector reducing the price.

Distribution of Proceeds

RTC [4673.1](#) provides the distribution of proceeds to the SCO for outstanding balances on PTP liens. The distribution is not conditioned on the inclusion of PTP amounts in the minimum bid.

County Tax Collector Responsibilities

- RTC [4673.1](#) (a) (1), (2), and (3) establishes a three-step, sequential process if the total amount owed is not received:
 1. A pro rata share to the assessment funds;
 2. If fully paid, then a pro rata share to the tax funds; and
 3. If there are any remaining proceeds, to SCO's PTP balance.

As the amount received is prorated among the assessment funds and then the tax funds, SCO will only receive funds if the tax funds are first fully reimbursed.

After a tax defaulted land sale, the PTP lien is extinguished due to the foreclosure of a senior lien. Although the lien is eliminated, the personal liability of the claimant is not affected. If SCO does not receive the full balance of the PTP lien from the proceeds of the tax defaulted land sale, SCO's only recourse is to seek collection of the outstanding PTP balance from the claimant.

- Due to the inclusion of PTP balances in RTC [4673.1](#) the County Tax Collector is obligated to pay SCO the outstanding PTP balance as soon as practicably possible after receiving proceeds from the sale. The County Tax Collector is not authorized to delay the distribution of proceeds for the PTP balance, despite the possibility of a rescission following a tax defaulted land sale.

In the event a county delays the distribution of proceeds due on outstanding PTP balances longer than necessary, SCO is obligated by law to require the County Tax Collector to pay the State pursuant to GC [12419](#). This section requires that any money belonging to the State be rendered within the specified timeframe, and upon failure to do so, requires SCO to assess damages and interest.

- Should a rescission occur after the proceeds have already been distributed to SCO for the outstanding PTP balance, the proceeds will remain with SCO as the repayment of the PTP balance has been fulfilled. Once the balance on a PTP account is repaid, there is no provision nor appropriation under current law that allows SCO to issue a refund.

SECTION 7: APPENDICES

Appendix I: Sample Application Booklet

Appendix II: Sample County Status Report

Appendix III: Sample Remittance Advice and Record Layout

Appendix IV: Sample Notice of Lien

Appendix V: Sample Notice of Change Form

Appendix VI: Sample County Reconciliation Report

Fiscal Year 2022-23

Property Tax Postponement Application and Instructions

For Senior, Blind, or Disabled Citizens



Filing Period: October 1, 2022 – February 10, 2023

Limited Funds

Approval on First-Come, First-Served Basis

Controller Betty T. Yee
California State Controller's Office

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Property Tax Postponement (PTP) Program Overview

The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) Program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence.

A postponement of property taxes is a deferment of current-year property taxes that must eventually be repaid. Repayment is secured by a lien against the property.

Funding is limited and distributed on a first-come, first-served basis. Due to funding limitations, all who qualify may not be approved.

Eligibility Requirements

To qualify, you must meet all of the following criteria for every year in which postponement of property taxes is desired:

- Be at least 62 years of age, or blind, or disabled;
- Own and occupy the property as your principal place of residence (floating homes and house boats are not eligible);
- Have a total household income of \$49,017 or less for the 2021 calendar year;
- Have at least 40 percent equity in the property; and
- Not have a reverse mortgage on the property.

Requirements are subject to change without notice if the law is revised.

Delinquent and/or Defaulted Taxes

State law does not allow payment of delinquent and/or defaulted property taxes that are owed on the property that is being considered for postponement. These taxes are your responsibility to pay. However, you may still qualify for postponement of current-year taxes. The amount of defaulted property taxes will be added to the amounts owed against the property to determine equity.

Manufactured home owners with delinquent and/or defaulted property taxes do **not** qualify for postponement.

Interest Rate on Postponed Property Taxes

The interest rate for all taxes postponed under the PTP Program is 5 percent per year. Interest on postponed property taxes is computed each month on a simple interest basis. Interest on the postponement account continues to accrue until all postponed property taxes plus interest are repaid to the State.

Example: On a PTP postponement of \$1,000 in taxes, the interest would be \$50 per year, or \$4.17 each month.

Notice of Lien for Postponed Property Taxes

To secure repayment of the postponed property taxes, SCO places a lien against the property. The lien remains in effect until the account is paid in full. A one-time recording fee will be added to your account to release the lien once the account is paid in full.

For manufactured homes in a rented space, a security agreement will be filed with the Department of Housing and Community Development (HCD).

Property Taxes Paid by a Lender/Mortgage Company

SCO is **not** responsible for contacting your lender if your property taxes are currently paid through an impound, escrow, or other type of account. If you have an escrow account for property taxes, your lender will make payments for your property taxes by the December and April installment dates.

If you are approved for PTP, SCO will also make a payment on your behalf directly to the county tax collector. To ensure the County will refund you directly for the duplicate payments, SCO will make the payment after the April installment date, to ensure you receive the refund and not your lender.

PTP does not reduce your monthly mortgage payment. You are responsible for contacting your lender and paying all amounts due.

Refund of Paid Property Taxes

If your application is approved and you have already paid your property taxes for the current-year, or if the property taxes are paid by a lender, you will receive a refund from the county tax collector.

Collection and Repayment Process

Postponed property taxes and interest become immediately due and payable when you do any of the following:

- Move from the property;
- Sell or convey title of the property;
- Die and do not have a spouse, registered domestic partner, or other qualified individual who continues to reside at the property;
- Allow future property taxes or other senior liens to become delinquent; or
- Refinance or obtain a reverse mortgage for the property.

No repayment is required until one of the above events takes place.

Requirements are subject to change without notice if the law is revised.

Payments

You may make full or partial payments on your account at any time. All payments received are applied first toward accumulated interest and then toward the outstanding principal balance (postponed tax amount). Make your check or money order payable to the California State Controller's Office and mail it to:

California State Controller's Office
Departmental Accounting Office – PTP
P.O. Box 942850
Sacramento, CA 94250-0001

To ensure proper credit, include your SCO account number or property address on the check or money order, and on all accompanying documents (see the Privacy Notification on page 12).

Account Statement

SCO provides you with an account statement once a year. However, you may obtain an account statement at any time by contacting SCO (see page 4).

Filing an Application

When to File

Applications will be processed in the order received beginning **October 1, 2022**. You will receive confirmation that your application was received, in addition to an approval or denial, via U.S. mail.

You must file a new application and demonstrate that you meet all requirements each year that you wish to participate in the PTP Program. Only one application may be filed per household. Prior years' applications will not be accepted.

How to File

To apply for a postponement of property taxes, you must:

- Complete the attached application;
- Sign the application acknowledging that, should you be admitted into the program, a lien or security agreement (for manufactured homes) will be placed on your property for the postponed amount, and will accrue simple interest at a rate of 5 percent per year;
- Enclose copies of the required documentation (see Documentation Checklist, page 13); and
- Mail the signed original application and copies of the required documentation to SCO between **October 1, 2022 and February 10, 2023**. Applications postmarked after February 10, 2023 will not be accepted.

File as early in the filing period as possible (but not before October 1, 2022).

SCO is **not** responsible for lost or delayed mail. Make copies of all required documents (do **not** send originals). Funding is limited and will be distributed on a first-come, first-served basis. There is no guarantee that you will receive a postponement of property taxes even if you file on time and meet all qualifications.

Approved Application

If SCO approves your application, you will be notified that your application was approved and the county tax collector will be paid directly for the current-year property taxes due. A lien or security agreement (for manufactured homes) will be recorded against your property when payment is issued.

Unless and until your application for postponement is approved, you are responsible for paying the county all amounts due. SCO is not responsible for any fees, interest, or penalties that the county may assess as a result of late payments, even if your application is pending with SCO.

Denied Application

If SCO denies your application, you are responsible for the payment of your property taxes to the county tax collector. If the county does not receive your installment payments by December 10, 2022, and April 10, 2023, the county will assess penalties and interest on your account.

Incomplete Application

If the required documents are not included with your application, processing of your application will be delayed until all documents are received. You will have 30 days upon written notification from SCO, to send the missing information and maintain your place in the first-come, first-served order.

If you submit the missing information more than 30 days after the notification of missing information from SCO, your application will be placed in order according to the postmark or date of receipt of the missing information.

If SCO does not receive the required information within 60 days of notification, the application will be denied and you will be notified by U.S. mail.

Contact Information

To obtain more information about the PTP Program:

- Call (800) 952-5661;
- Visit the SCO website at www.ptp.sco.ca.gov;
- Email us at postponement@sco.ca.gov; or
- Write to SCO at:

California State Controller's Office
Property Tax Postponement
P.O. Box 942850
Sacramento, CA 94250-0001

Completed applications and required documents must be mailed to the address above.

Eligibility Requirements Checklist

To be eligible for property tax postponement, you must meet all of the following requirements.

Check all boxes that apply to you:

62 or older, or Blind, or Disabled ☐

You must be:

- At least 62 years of age on or before December 31, 2022; or
- Blind; or
- Disabled at the time of application. Your disability must be expected to last for a continuous period of at least 12 months.

All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet this requirement. Direct-line relatives are defined as (a) parents, children, or grandchildren of the claimant and spouse, and (b) the spouses of the relatives named in (a).

Ownership/Occupancy ☐

You must have owned and occupied the property as your principal place of residence on December 31, 2021, and continuously since then. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet this requirement. SCO may request proof of occupancy such as a utility bill that shows your name and the service address.

Floating homes and houseboats are **not** eligible.

Income ☐

Your ***total*** household income must not have exceeded \$49,017 for calendar year 2021. Household income means the income of all persons who lived in your home during 2021, except minors, full-time students, and renters (see pages 10-11).

Equity ☐

You and all other owners must have at least 40 percent equity (combined) in the property at the time of application. The total amount of liens, mortgages, or other encumbrances against the property cannot exceed 60 percent of its fair market value.

No Reverse Mortgage ☐

There cannot be a reverse mortgage on your property. Reverse mortgages generally result in a decrease to the equity over the life of the mortgage, and can result in reduced or zero equity. If you have a reverse mortgage, you do **not** qualify to have your property taxes postponed.

***If you do not meet ALL five of the requirements above, STOP:
you are not eligible for PTP.***

Application Instructions

Prior to beginning the application, complete the checklist on page 5 to determine whether to proceed with the application.

Applicant Personal Information

- 1:** Applicant's name – Print or type your full name in the space provided.
- 2:** "In care of" name – If correspondence is to be sent in care of someone other than yourself (such as a relative or conservator), enter that person's name.
- 3:** Social Security number – Enter your Social Security number in the space provided. The number is required for account identification (see the Privacy Notification on page 12).
- 4:** Date of birth – Enter the month, day, and year you were born. For example, if you were born on July 15, 1936, enter 07/15/1936.
- 5:** Phone number – Include your daytime telephone number with area code, and any other phone number at which we may contact you.
- 6:** Email address – Include your email address if you have one.
- 7:** Property address – Enter the address of your primary residence.
- 8:** Mailing address – Enter the mailing address to which all correspondence should be sent (if different from the Property Address in #7).

Spouse or Domestic Partner Information (If applicable)

- 9-11:** Spouse or Registered Domestic Partner information – Enter the full name, Social Security number, and date of birth of your spouse or registered domestic partner in the space provided (see the Privacy Notification, page 12).

PTP Information

- 12:** Check Yes or No, indicating whether you or your spouse or registered domestic partner have applied for PTP in a previous year. Provide your account number if available.
- 13:** Property Taxes for Postponement – You may apply to postpone all of your current 2022-23 property taxes (excluding delinquent amounts, penalties, interest, or fees), or you may request to postpone only your first or second installment. Indicate which installment(s) you would like to postpone. You must submit a copy of your 2022-23 property tax bill.

Age, Blind, or Disabled Requirement

- 14:** Check the appropriate boxes indicating whether you are at least 62 years old, or blind, or disabled. You only need to meet one of these requirements. Documented proof is required. If you do not meet one of these requirements, **STOP**. You do **not** qualify for PTP.

Proof of age – If you will be at least 62 years old on or before December 31, 2022, you must submit proof. A copy of one of the following documents is acceptable if it displays your date of birth:

- Driver's license
- California State ID card
- Passport

Proof of blindness or disability is required each year that you apply. Definitions and acceptable documentation for purposes of the PTP Program are described below.

Definition of blindness – You are considered blind if you have received a medical determination that you have either of the following conditions:

- Central vision acuity (sharpness of vision) of no more than 20/200 with the use of a correcting lens; or
- Tunnel vision, which is a limited visual field of 20 degrees or less.

Definition of disability – You are considered disabled if:

- You cannot engage in any substantial gainful activity because of a physical or mental impairment;
- The severity of the impairment prevents you from engaging in your previous work and any other type of work, considering your age, education, and work experience;
- The impairment is determined medically by a doctor; and
- The impairment is expected to last for at least 12 consecutive months.

One of the following documents must be submitted as proof of blindness or disability:

- A copy of your Medicare card;
- A copy of a recent Social Security award letter;
- A copy of a recent Supplemental Security Income payment decision; or
- If you cannot provide any of the documents listed above, you may submit an original statement signed by a licensed physician attesting to the blindness and/or disability. The statement must be on the physician's letterhead dated within the last 12 months, and it must include information stating that the nature of your impairment prevents you from engaging in substantial work activity and that the impairment is expected to last for at least 12 consecutive months.

A Medi-Cal card is not acceptable proof of disability.

Ownership Information

- 15:** Check Yes or No, indicating whether or not you have owned and occupied your residence since December 31, 2021. If No, see below.

If you checked “No,” you may still be eligible for postponement if: (1) you are temporarily confined to a hospital or medical institution for medical reasons; (2) the property was the principal place of residence immediately prior to confinement; and (3) the residence is not rented. If you meet these criteria, you must provide documented proof. If none of these criteria apply, **STOP**. You do **not** qualify for PTP.

- 16:** Check Yes or No, indicating whether or not you are the sole owner of the property.

- 17:** List the names, relationship to applicant, and Social Security number of all other recorded owners of the property. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must submit proof they meet the eligibility requirements for PTP.

Direct-line relatives are defined as (a) parents, children, or grandchildren of the claimant and spouse, and (b) the spouses of the relatives named in (a).

- 18:** If any of the following special ownership types apply to your property, check all that apply. If not, check “None.”

Held in a trust – A trust is a declaration created to describe how an individual holds title to property during his or her lifetime and the subsequent transfer of property upon his or her death. For purposes of the PTP Program, if your property is held in trust, you must be the person who transferred the property into trust as well as the trustor/settlor of the trust and the trustee/beneficiary. You must provide a copy of the trust agreement and all amendments. All co-trustees of the trust must also sign the PTP application, and provide a copy of their photo ID.

Manufactured home – Check if your home is a mobile, manufactured, or modular home (affixed or unaffixed). Submit your most recent Certificate of Title and Registration Card from HCD. Please note; if your home was manufactured prior to June 15, 1976, you are **not** eligible for the PTP Program. You can find the manufactured date on your Certificate of Title or Registration Card.

Life estate or contract of sale – A life estate entitles a person to a lifetime residence on real property owned by another person. A contract of sale is an agreement for the purchase of property in which the title remains in the seller’s name until the completion of the contract. If your residence is based on a life estate or is under a contract of sale, you must provide notarized written consent to postpone property taxes. Consent must be given by the remainderman, i.e., the person(s) who will own the property when you die, or by the person(s) who holds title to the property under the contract of sale. You must include the notarized consent document with the postponement application when you file with SCO.

Cooperative housing corporation “Co-Op” – Tenant-stockholders own shares in a cooperative housing corporation, which entitles them to occupy for dwelling purposes a house or apartment in a building owned by the corporation. If you are a tenant-stockholder and meet the program eligibility requirements, an officer of the housing corporation must recognize and agree to your participation in the program. Additionally, a lien will be filed against the entire tax parcel. For further requirements of tenant-stockholders contact SCO (see page 4).

Leasehold (possessory) interest – A leasehold (possessory) interest property is land in California that an individual does not own but has the right to possess and occupy. If you have a leasehold interest, it must be for a period of no less than 45 years from the time you first filed for postponement. You must submit a copy of the recorded lease agreement and policy of title insurance. Fee owners and leasehold parties of interest are required to sign consent forms. In addition to these requirements, there can be no delinquent taxes on the property.

- 19:** Check Yes or No, indicating whether a portion of your property is used for rental or business purposes.

Note: If you rent a room in your primary residence or run a business on a home computer, but still have access to 100 percent of the dwelling, **do not** select “Yes”.

Equity Information

- 20:** Check Yes or No, indicating whether or not you have a reverse mortgage on your property. If Yes, **STOP**. You do **not** qualify for PTP.
- 21:** If you have any of the following types of debt owed against your property, check all that apply or specify “Other” in the space provided. If not, check “None”. You must submit a copy of a current statement for each type of debt owed.

- | | |
|------------------------------|--|
| • Mortgage | • Property Assessed Clean Energy (PACE) Programs** |
| • Equity line of credit | • Prior PTP amount with SCO |
| • Abstract of judgment | • Defaulted taxes to the county*** |
| • Keep Your Home California* | • Other type of debt |

*Keep Your Home California – Federal Keep Your Home California programs aid in foreclosure prevention through mortgage assistance, principal reduction, and transition assistance.

Property Assessed Clean Energy Programs – PACE Programs allow financing of clean energy projects and are repaid through voluntary special tax assessments added to the property’s tax bill. Examples of PACE programs include: HERO, California First, YGRENE, etc. **SCO is unable to pay the PACE portion of your tax bill. If you are approved for the PTP Program, you will be responsible for paying these voluntary special tax assessments.

*** Manufactured home owners with delinquent and/or defaulted property taxes do **not** qualify for postponement.

- 22:** If you are currently seeking to sell, refinance, obtain an equity line of credit, loan modification, or some other type of financial transaction on your property, check all that apply or specify "Other" in the space provided. You must provide a copy of the relevant documentation. Check "None" if this does not apply.

Income Information

- 23:** List your 2021 annual income in each box applicable for the type(s) of income you received, and provide documented proof. You must submit a 2021 Federal tax return, including all pages, schedules, or attachments.

If a Federal tax return was not filed or does not list additional income, you must submit the following documents that apply to you:

- 2021 Social Security statement
- 2021 Supplemental Social Security Income statement
- 2021 W-2(s)
- 2021 Tax Form 1099
- 2021 pension/retirement statement(s)
- All rental income received in 2021
- Any other type of income received in 2021

Per Revenue and Taxation Code section 20503(c): All losses must be converted to zero for the purpose of determining whether you meet the program income requirement.

Other income that may be applicable includes the following:

- California State Lottery winnings in excess of \$600; 100 percent of lottery winnings from other states
- Veterans Administration benefits
- Military compensation
- Life insurance proceeds to the extent that they exceed the expenses incurred for the last illness and funeral of the deceased spouse or registered domestic partner of the claimant
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Amounts received from an estate or a trust
- Unemployment insurance benefits
- Workers' compensation payments for temporary disability
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement or deferred compensation plan
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- Nontaxable gain from the sale of a residence
- Scholarship and fellowship grants

- The amount of the alternative minimum taxable income in excess of your regular taxable income, if you were required to pay the alternative maximum tax on your 2021 California income tax return
- Public assistance and relief

Any adjustments to income must be accompanied by a Federal Internal Revenue Service (IRS) 1040 Form and all schedules. SCO will consider adjustments to income that are listed on Schedule 1 of your Federal IRS 1040 Form, under "Adjustments". The following items **are not** deductible from income: mortgage payments, interest paid on loans (other than qualified education loans), repairs, fees, taxes (other than self-employment tax), utilities, medical bills, health premiums (unless you are self-employed), or itemized deductions on your Federal tax return.

- 24:** Check Yes or No, indicating whether or not you had additional household members living with you in 2021.
- 25:** List the names, relationships, and income of all other household members that lived in your home during 2021. Use the instructions in Question #23 above to determine how to calculate total income and documented proof that is required. If they received no income, enter "0" (zero) next to their name.

A household member is any person who lived with you in your home who was not a renter, a full-time student, or a minor under the age of 18 (provide proof of excluded individuals). Provide appropriate income documentation for other household members. Income for renters, full-time students, and/or minors will not be included in the applicant's total household income.

Signature and Date

By signing this application, you acknowledge that, if you are approved for property tax postponement, your property tax payment for Fiscal Year 2022-23 will be paid on your behalf and an account will be established for eventual repayment. A lien or security agreement (for manufactured homes) will be placed on your residential dwelling for the postponed amount, and such amount will accrue interest at a rate of 5 percent per year.

You and all other owners of record must sign and date the application form, provide your Social Security number(s), and copy or copies of your photo identification. No one can sign for you without authorization. If another person signs the application for you, enclose with the application a copy of the recorded power of attorney, letter of conservatorship, or other document entitling that person to sign for you, as well as a copy of their photo ID.

You may sign by marking an "X" if this is done in the presence of a witness. The word "Witness" and the signature of the witness must be entered after your mark.

Unless and until your application for postponement is approved, you are responsible for paying the county all amounts due. SCO is not responsible for any fees, interest, or penalties that the county may assess as a result of late payments, even if your application is pending with SCO. If approved for PTP, the county will waive the late fees and penalties for the amounts approved for postponement.

Privacy Notification

The Information Practices Act of 1977 and the Federal Privacy Act require that the following notice be given to individuals who are asked to supply information.

The purpose of requesting information is to administer California's Property Tax Postponement Law. Applicants are required to provide their Social Security numbers to ensure proper identification and to permit processing of the applications. Additional information requested on the forms and accompanying instructions enable the State Controller's Office to determine eligibility. Failure to furnish the requested information may result in denial of the application, delay in the approval of property tax postponement, or other disadvantages to the applicant.

Information furnished on the application may be transferred to other governmental agencies as authorized by law, e.g., the Board of Equalization, the Attorney General's Office, the Department of Finance, and the Franchise Tax Board. Individuals have the right to review their records maintained by the State Controller's Office by submitting a request to the following address:

California State Controller's Office
Local Government Programs and Services Division
Property Tax Postponement Program
P.O. Box 942850
Sacramento, CA 94250-0001

Documentation Checklist for PTP Application

To submit a complete package for timely processing, use the checklist below to ensure that you have included copies of all required documentation for your PTP application for Fiscal Year 2022-23.

Submit copies of these documents; do not submit originals.

PROPERTY TAXES AND AGE, BLIND, OR DISABLED REQUIREMENTS (See pages 6-7)

- ☐ **2022-23 Property Tax Bill**
- ☐ **Photo ID*** – Submit one of the documents listed on page 7. Provide for all owners.
- ☐ **Proof of blindness or disability** – Submit one of the documents listed on page 7.

OWNERSHIP INFORMATION (See pages 8-9)

- ☐ **Ownership deed*** – Submit your most recent grant deed and/or ownership document with all owners of record listed.
- If any of the following apply to your property, you must submit the following documents:*
- ☐ **Trust agreement*** – If your property is held in a trust, submit the most recent trust agreement and any amendments.
 - ☐ **Certificate of Title and Registration Card** – If your property is a manufactured home, submit your most recent Certificate of Title and Registration Card from the Department of Housing and Community Development (HCD).
 - ☐ **Consent for life estate or contract of sale** – If your residence is based on a life estate or contract of sale, submit notarized written consent from the remainderman of the estate to postpone property taxes.
 - ☐ **Documentation for cooperative housing corporation*** – If your property is part of a cooperative housing corporation, submit your lease agreement, stock certificate, and corporation by-laws.
 - ☐ **Recorded lease agreement and policy of title insurance*** – If you have a leasehold possessory interest in the property, submit the recorded lease agreement and the policy of title insurance.

** If you were approved for the PTP Program in Fiscal Year 2016-17 or after, do not resubmit this document unless there have been changes.*

EQUITY INFORMATION (See pages 9-10)

If any of the following apply to your property, you must submit documentation showing the most recent balance owed against your home for all debts or loans:

- ☐ **Mortgage statement**
- ☐ **Refinance statement**
- ☐ **Equity line of credit statement**
- ☐ **Loan modification statement**
- ☐ **Abstract of judgment statement**
- ☐ **Keep Your Home California documentation**
- ☐ **Property Assessed Clean Energy (PACE) Program documentation**
- ☐ **Defaulted taxes with county tax collector documentation**
- ☐ **Other** – For all other debts owed against your property, submit documentation showing the current balance.

2021 INCOME INFORMATION (See pages 10-11)

- ☐ **2021 Federal tax return** – Submit all pages, including all schedules or attachments, for all household members.

If a Federal tax return was not filed or does not list additional income, you must submit the following documents that apply to you and other household members showing your 2021 income:

- ☐ **2021 Social Security statement**
- ☐ **2021 Supplemental Social Security Income statement**
- ☐ **2021 W-2(s)**
- ☐ **2021 Tax Form 1099**
- ☐ **2021 Pension statement**
- ☐ **Rental or other income received in 2021**

OTHER INFORMATION (See page 11)

- ☐ **Signature authorization** – If another person signs the application for you, submit a supporting document entitling that person to sign for you.



California State Controller's Office
Property Tax Postponement Application for Fiscal Year 2022-23

Filing Period: October 1, 2022 through February 10, 2023
Funding is limited and may not be available to all who qualify.

APPLICANT PERSONAL INFORMATION

1. Full name (Last) (First) (Middle Initial)			2. In care of name (If applicable)
3. Social Security Number	4. Date of birth	5. Phone number	6. Email address
7. Property address (number and street address)			
(City)		(County)	(State) (Zip Code) CA
8. Mailing address – If different than above (number and street address)			
(City)		(County)	(State) (Zip Code)

SPOUSE OR DOMESTIC PARTNER INFORMATION (IF APPLICABLE)

9. Full name (Last, First, Middle Initial)	10. Social Security Number	11. Date of birth
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PROPERTY TAX POSTPONEMENT (PTP) INFORMATION

12. Have you or your spouse/domestic partner participated in the PTP Program before?	<input type="checkbox"/> Yes. My PTP account number is: _____ <input type="checkbox"/> No (If known)
13. What portion of your 2022-23 property tax bill do you wish to postpone?	<input type="checkbox"/> 1 st Installment only <input type="checkbox"/> 2 nd Installment only <input type="checkbox"/> Both 1 st and 2 nd Installments

AGE, BLIND, OR DISABLED REQUIREMENT (SEE PAGE 7)

14. Do you meet one of the following requirements? Check all that apply	<input type="checkbox"/> 62 years or older by December 31, 2022 <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/> No (STOP . You do <u>not</u> qualify for PTP.)
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OWNERSHIP INFORMATION (SEE PAGES 8-9)

15. Have you owned and occupied the property as your principal place of residence since December 31, 2021?	<input type="checkbox"/> Yes <input type="checkbox"/> No (You may <u>not</u> qualify for PTP. See page 8.)
16. Are you the sole owner of the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No

17. If you answered "No" to Box 16, list the name(s) and relationship of all other owners of the property. <i>Attach additional pages if necessary.</i>			
Name(s) of other owner(s)	Lives at residence	Relationship to applicant	Social Security Number
	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> Yes <input type="checkbox"/> No		
18. Do any of the following apply to your property? <i>Provide relevant documentation.</i> Note: if your manufactured home was manufactured prior to June 15, 1976, you are not eligible for the PTP Program. You can find the manufactured date on your registration card.		<input type="checkbox"/> Held in trust <input type="checkbox"/> Manufactured home [Decal #: _____] <input type="checkbox"/> Life estate or contract of sale <input type="checkbox"/> Cooperative housing corporation ("co-op") <input type="checkbox"/> Leasehold (possessory) interest <input type="checkbox"/> None	
19. Is any portion of your property used for rental or business purposes? <i>(For example: duplex, multi-unit dwelling, or farm)</i>		<input type="checkbox"/> Yes (your postponement amount will be prorated accordingly) <input type="checkbox"/> No	
EQUITY INFORMATION (SEE PAGES 9-10)			
20. Do you have a reverse mortgage on your property?		<input type="checkbox"/> Yes (STOP . You do not qualify for PTP.) <input type="checkbox"/> No	
21. Are any of the following owed against your home? <i>Check all that apply. Provide relevant documentation.</i> Note: Manufactured home owners with delinquent and/or defaulted property taxes do not qualify for postponement.		<input type="checkbox"/> Mortgage Do you have an escrow account? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Equity line of credit <input type="checkbox"/> Abstract of judgment <input type="checkbox"/> Keep Your Home California <input type="checkbox"/> Property Assessed Clean Energy Programs <input type="checkbox"/> Prior PTP amount with State Controller's Office <input type="checkbox"/> Defaulted taxes with county tax collector <input type="checkbox"/> Other: _____ <input type="checkbox"/> None	
22. Are you in the process of any of the following financial transactions? <i>Check all that apply. Provide relevant documentation.</i>		<input type="checkbox"/> Sale <input type="checkbox"/> Other: _____ <input type="checkbox"/> Refinance <input type="checkbox"/> Other: _____ <input type="checkbox"/> Equity line of credit <input type="checkbox"/> Other: _____ <input type="checkbox"/> Loan modification <input type="checkbox"/> None	

INCOME INFORMATION (SEE PAGES 10-11)

23. List the **applicant's** total annual income for the **2021** calendar year. *Complete all areas that apply.*

Wages, salaries, tips, etc.	\$	Pensions and annuities	\$
Interest Income	\$	Rental real estate, royalties, partnerships, trusts, etc.	\$
Dividends	\$	Unemployment compensation	\$
Taxable refunds or credits	\$	Social Security benefits	\$
Alimony received	\$	SSI / Disability benefits	\$
Business / Farm income	\$	Other: _____	\$
Capital / Other gains	\$	Adjustments to income:	<\$ >
IRA distributions	\$	Total:	\$

24. Did you have additional household members in 2021? ☐ Yes ☐ No

25. If you answered "Yes" to Box 24, list the name(s), relationship, and income of all other household members. *Attach additional pages if necessary.*

Name of household member	Relationship to applicant (income for renters, full-time students, and minors will not be included in household total)	2021 Income
	<input type="checkbox"/> Renter <input type="checkbox"/> Full-time Student <input type="checkbox"/> Minor <input type="checkbox"/> Other	
	<input type="checkbox"/> Renter <input type="checkbox"/> Full-time Student <input type="checkbox"/> Minor <input type="checkbox"/> Other	
	<input type="checkbox"/> Renter <input type="checkbox"/> Full-time Student <input type="checkbox"/> Minor <input type="checkbox"/> Other	

CERTIFICATION AND SIGNATURE (SEE PAGE 11)

Under penalty of perjury, I declare that this application, including accompanying documents, is to the best of my knowledge true, correct, and complete. By signing this application, I agree that if I am accepted into the program, my property tax payment for Fiscal Year 2022-23 will be postponed. I understand a lien or security agreement (for manufactured homes) will be placed upon my residential dwelling for the postponed amount, and that such amount will accrue interest at a rate of 5 percent per year until the full balance is paid off.

_____ Signature of applicant	_____ Date signed	_____ Signature of other property owner	_____ Date signed
_____ Signature of other property owner	_____ Date signed	_____ Signature of other property owner	_____ Date signed

Mail your completed PTP application and all required documentation to:

CALIFORNIA STATE CONTROLLER'S OFFICE
PROPERTY TAX POSTPONEMENT PROGRAM
P.O. BOX 942850
SACRAMENTO, CA 94250-0001

If you have questions, please call (800) 952-5661 or email postponement@sco.ca.gov

APPENDIX II

COUNTY STATUS REPORT EMAIL SAMPLE

Please find attached the Property Tax Postponement (PTP) Status Report for the 2018-19 Filing Period based on the applications received by the State Controller's Office (SCO). This report details the PTP applicants within your county and the status of their application as of April 22, 2019.

The statuses listed on the report indicate the following:

APPEAL – The applicant was previously denied for not meeting PTP requirements but has submitted a request for SCO to reconsider. The appeal is currently being reviewed by SCO to determine its eligibility.

APPROVED – The applicant has met all PTP requirements and has been notified of their approval. SCO will include their postponement in the upcoming payment.

PENDING APPROVAL – The applicant has met all PTP requirements and has been notified of their approval. SCO will make a payment for their postponement in a future payment cycle.

DENIED – The applicant did not meet the PTP requirements and has been notified of their denial and their option to submit an appeal. For Denied accounts, the status report now also includes the reason the application was denied.

INCOMPLETE APP – The applicant did not submit all required documents and has been notified to submit the missing documents.

PAID – SCO made a payment on behalf of the applicant. The payment for their postponement has already been received by the county.

PENDING REVIEW – The application is currently being reviewed by SCO staff to determine its eligibility.

RECEIVED – The application has been received by SCO but has not yet been reviewed and remains unprocessed at this time.

WITHDRAWN – The applicant has contacted SCO and requested their application be withdrawn.

Please review the report and notify SCO if you find any discrepancies with the information for any applicant with an "APPROVED" status. SCO will make a payment to counties via electronic funds transfer (EFT) the first week of May. The EFT payment will be a lump sum amount of all postponements for all the approved applicants on this report. Please check that the amount being postponed is correct and notify SCO if there is a discrepancy. A separate remittance advice will be emailed to you a day or two prior to receiving the EFT payment.

If you have any questions, please contact us via email or at 800-952-5661.

APPENDIX II

COUNTY STATUS REPORT SAMPLE

[illegible]

APPENDIX III

COUNTY REMITTANCE ADVICE INSTRUCTIONS EMAIL SAMPLE

The State Controller's Office (SCO) has released a payment via electronic funds transfer (EFT) to your county for the Property Tax Postponement (PTP) program. The EFT payment will be issued on June 6, 2019, and will be a lump sum amount of **\$3,485.88** for postponements of all the approved PTP claimants as of May 22, 2019.

Please find attached your remittance advice detailing the following information for each approved claimant:

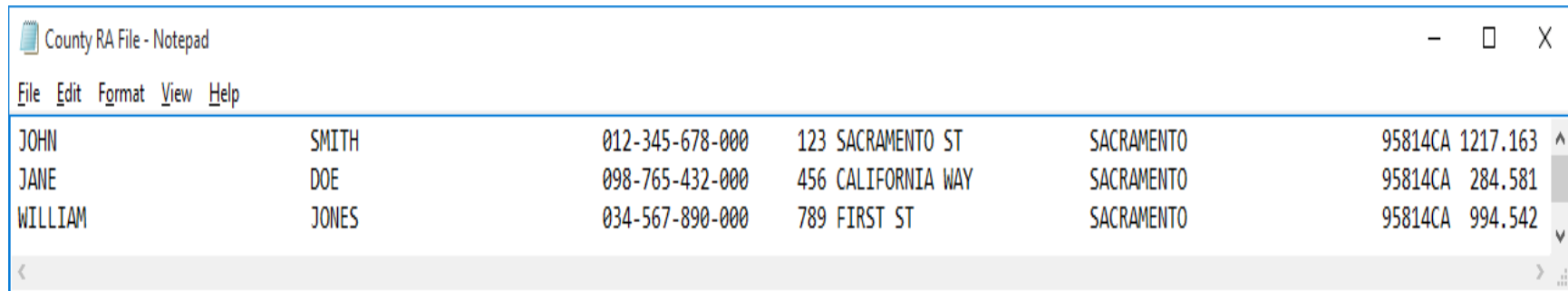
- Name
- Parcel number
- Property address
- Postponement amount
- Installment Indicator (1 = First Installment Only, 2 = Second Installment Only, 3 = Both Installments)

Please review the information to verify that the correct address, parcel number, owner of record, and tax bill amount is listed before applying the payment to the PTP claimant's property taxes. If a payment error is identified or there has been a revision to the amount due for the property taxes, do not reject the entire payment but notify the SCO immediately.

Please note; if a refund is due as the result of a duplicate payment, it must be issued to the claimant, even if the claimant's taxes are paid by their lender. This is pursuant to Revenue and Taxation Code section 2514.

If you have any questions, please contact us via email or at 800-952-5661.

COUNTY REMITTANCE ADVICE TXT SAMPLE



JOHN	SMITH	012-345-678-000	123 SACRAMENTO ST	SACRAMENTO	95814CA	1217.163
JANE	DOE	098-765-432-000	456 CALIFORNIA WAY	SACRAMENTO	95814CA	284.581
WILLIAM	JONES	034-567-890-000	789 FIRST ST	SACRAMENTO	95814CA	994.542

APPENDIX III

COUNTY REMITTANCE ADVICE RECORD LAYOUT

(As of 8/08/2017)

As of: 08/08/2017

State Controller's Office Property Tax
Postponement Program
Remittance Advice Record Layout

The record length is FIXED BLOCK

Remittance File Layout	Type	Start	End	Length	Decimals	Description
PTP Claimant First Name	Alpha Num	1	30	30		SCO PTP Claimant First Name
PTP Claimant Last Name	Alpha Num	31	60	30		SCO PTP Claimant Last Name
Assessor's Parcel Number (APN)	Alpha Num	61	80	20		County APN Number
Situs Address	Alpha Num	81	110	30		Street Number and Name
Situs City	Alpha Num	111	140	30		City
Situs Zip Code	Numeric	141	145	5		Zip Code
State	Alpha Num	146	147	2		State
Total	Numeric	148	155	8	2	Total dollar amount for PTP claimant
Installment Indicator	Numeric	156	156	1		Indicates Installments Paid 1 = First Installment Only 2 = Second Installment Only 3 = Both Installments

APPENDIX IV

RECORDING REQUESTED BY
STATE CONTROLLER
STATE OF CALIFORNIA

WHEN RECORDED, MAIL TO:

California State Controller's Office
Property Tax Postponement Section
P.O. Box 942850
Sacramento, CA 94250-0001

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF LIEN FOR POSTPONED PROPERTY TAXES

*(Filed pursuant to Section 16182 and Chapter 5 of
Part 1 of Division 4 of Title 2 of the Government Code)
No fee due pursuant to Government Code Section 27383*

ALL OWNERS OF RECORD

Enter Full Name(s)

OWNER-CLAIMANTS NAME

Enter Name

ASSESSOR'S PARCEL NUMBER

COUNTY

Enter #

Enter County

PROPERTY ADDRESS

Street Address

STATE CONTROLLER'S OFFICE ACCOUNT NUMBER

Enter City, State, Zip

Enter Account Number

LEGAL DESCRIPTION

Enter Legal Description

I, BETTY T. YEE, California State Controller, do hereby certify that property taxes have been paid by the State of California on behalf of the Owner-Claimant of the herein described real property against which this lien is recorded. Such lien shall remain a lien until a full release and discharge is made pursuant to the provisions of Chapter 5 of Part 1 of Division, 4 of Title 2 of the Government Code.

DATED

Enter a date

at Sacramento, California

BETTY T. YEE, STATE CONTROLLER

BY (AUTHORIZED DELEGATE OF THE CONTROLLER)

Enter Name, Manager, Property Tax Postponement Section

NOTICE OF CHANGE IN PROPERTY STATUS PROPERTY TAX POSTPONEMENT PROGRAM

Submit to the State Controller's Office within 60 days of processing a change in ownership, change of address, death, or default pursuant to Revenue and Taxation Code 2515 and 3375.

Date _____

County Name _____ County Number _____

Name of Claimant _____

Assessor's Parcel No. _____

Property Address _____

Attach a copy (not original) of all documents supporting the change. Submit completed form and associated documentation to the State Controller's Office within 60 days of processing any status change pursuant to Revenue and Taxation Code sections 2515 and 3375.

1. Change in Title Status

- ☐ Claimant has conveyed interest in property (Grant Deed, Grant Deed Reserving Life Estate, Quit Claim Deed, Gift Deed, Trust, etc.)
- ☐ Claimant has died (Certificate of Death, Affidavit of Death of Joint Tenant, probate proceedings, etc.)
- ☐ Other: _____

2. Change in Assessor's Parcel Number

- ☐ New Assessor's Parcel Number: _____

3. Change in Claimant's Mailing Address

- ☐ Claimant's new mailing address: _____

4. Defaulted Taxes

- ☐ Date of "Notice of Sale of Tax-Defaulted Property": _____

When completed, please mail, email or fax this notice and associated documentation to:

California State Controller's Office
Property Tax Postponement Program
P.O. Box 942850
Sacramento, CA 94250-0001

Email: postponement@sco.ca.gov
Facsimile: (916) 327-2563
Telephone: (800) 952-5661, Option 4

APPENDIX VI

COUNTY RECONCILIATION INSTRUCTIONS EMAIL SAMPLE

Pursuant to California Revenue and Taxation Code (RTC) Section 3375, the county tax collector or assessor shall notify the Controller within 60 days of processing a change for all properties subject to a “Notice of Lien for Postponed Property Taxes” for which any of the following occurs:

- The property becomes tax defaulted subsequent to the date of entry on the secured roll
- The claimant transfers ownership or changes his or her mailing address, and the property is a residential property; or
- The claimant has been determined to be deceased

Pursuant to RTC Section 3375, annual comparison and reconciliation between the State Controller’s Office (SCO) and county records is imperative to determine that all properties with valid Property Tax Postponement (PTP) liens are identified and contain the correct information. As the PTP program is now self-funded, it is also crucial that all collection triggers have been accurately and timely reported to SCO to pursue collection activities.

Attached is the SCO’s listing of all properties within your county that, according to our records, possess valid PTP liens. For each property, please verify the accuracy of the following information:

- The PTP lien is currently identified on county records
- The county APN/parcel number
- The property owners of record
- The situs address of the property
- If the claimant has been determined to be deceased

Please confirm that these properties are notated within your county records as PTP properties. Should you encounter any discrepancies, please provide the details of the correct information under the appropriate category. For properties that we have identified to be in collections or in a payment plan with SCO, you will notice that the columns for identifying property changes have been blocked off. For these accounts, we only need you to verify that the PTP lien is currently identified on county records. You do not need to provide property changes for any accounts identified as due and payable. We have also included the collection reason, for reference. Please send your confirmation and any changes by Monday, August 19, 2019.

This email is being sent to our PTP county contacts at the tax collector’s office, as well as the assessor’s office. If you have any changes to the contacts for your office, please send those to our attention. If you have any further questions or need additional verification on a particular property, please contact us via email or by phone at 800-952-5661.

APPENDIX VI

COUNTY RECONCILIATION REPORT SAMPLE

[illegible]