



Installment Plan for Unsecured Escape Bills

Section 4837.5 of the Revenue and Taxation Code provides that **Unsecured Escape assessments for prior fiscal years** may be paid in annual installments over a four year period at the option of the assessed if the following conditions are met:

1. The total Escape tax due is **over five hundred dollars (\$500)**.
2. The plan is initiated in writing with the SF Tax Collector prior to the date which the taxes become delinquent.
3. A payment of at least 20% of the total tax due plus a \$50 installment plan fee per parcel is remitted
4. All current taxes and any prior year's taxes, penalties, and costs are paid.

In each succeeding fiscal year, the assessed must pay, **before August 31st**, all current year's taxes and a sum at least sufficient to reduce the outstanding balance of the escape tax by 20% of the original amount. No penalties or interest shall be charged as long as installment payments are made timely.

The installment plan will default if an annual payment is not made by August 31st or if any additional tax amounts or types become delinquent. If the plan defaults, the balance due will have penalties applied in the same manner as all other delinquent taxes, and is immediately due and payable in full. No further installment payments will be accepted.

I have read and understand the above terms and conditions for initiating a payment plan. I hereby agree to make the required initial payment, as well as subsequent installment payments in addition to all current year tax amounts due.

Signature: _____ Date: _____

Print Name: _____ Email: _____

Mail completed and signed form, along with payment, to **City and County Tax Collector, P.O. Box 7426, San Francisco, CA 94120-7426**, or deliver in person to City Hall, room 140.

Installment Plan Calculation

Next installment due August _____

Block: _____ Lot: _____ Staff: _____

Assessment No.	Tax Amount		Installment Amount
		x20%=	
subtotal=			
<input type="checkbox"/> includes \$50 installment plan fee =			
total=			
<i>total is exclusive of other current or defaulted tax amounts due</i>			