



**Treasurer – Tax Collector**

Troy Kidd, Treasurer-Tax Collector

**Property Tax Division**

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[buttecounty.net/ttc](http://buttecounty.net/ttc)

**INSTALLMENT PLAN OF REDEMPTION CONTRACT (5-Pay Plan)  
For Delinquent Secured Property Taxes**

Pursuant to [California Revenue and Taxation Code sections 4216-4226](#) any person may elect to pay delinquent taxes in installments at any time prior to the deadline of 5:00 p.m. on the last business day of the fifth fiscal year after the property originally became tax-defaulted, and prior to the property becoming subject to the Tax Collector’s Power to Sell.

To initiate a payment plan for defaulted taxes, you are required to pay the current installment of taxes due, any supplemental taxes that have been billed, a minimum of 20 percent of the defaulted taxes, and a \$47.00 administrative fee. The four succeeding payments must equal at least 20 percent of the original defaulted amount, plus the interest that has accrued between payments. If you would like to make more than one payment per year, or pay off the entire balance prior to your fifth payment, contact the Treasurer-Tax Collector’s Department for the correct amount. Payments made between April 11 – June 30 must be made in the form of cash, cashier’s check, or money order.

To remain in good standing on the installment plan (per Revenue and Taxation Code sections 4216-4226), you are required to:

- 1) Pay your current fiscal year taxes on or before April 10<sup>th</sup> of each year.
- 2) Pay supplemental bill installments by the dates they are due (due dates vary per supplemental bill).
- 3) Make your next installment plan payment on or before April 10, 2025. The payment must be equal at least 20 percent of the original defaulted amount, plus interest that has accrued between payments. Interest is computed at a rate of 1 ½ percent per month on the remaining balance. *Note: We will send a reminder notice to you in March regarding the installment amount due by April 10th. However, if you do not receive the notice, it is your responsibility to contact our office prior to April 10th for the payment amount.*  
**Installation Plan payments cannot be made by credit card, debit card or e-check. Cash, checks or money orders are required.**

If you allow your installment plan to default, you may not be allowed to reinstate your plan. However, you may qualify to start a new plan after July 1, the beginning of the next fiscal year.

For more information, contact the Treasurer-Tax Collector’s Department at 530-552-3720 or send an email to [taxes@buttecounty.net](mailto:taxes@buttecounty.net). Office hours are Monday – Friday, 9:00 a.m. – 5:00 p.m.

**PLEASE SIGN AND RETURN THIS ENTIRE FORM  
(A copy will be returned to you)**

NAME:

Assessment #  Default #

I have read and understand the above conditions for initiating an Installment Plan of Redemption contract. I hereby agree to make the required payments, including interest on the unpaid balance, by **April 10<sup>th</sup>** of each fiscal year. I also agree to pay all current fiscal year taxes by **April 10<sup>th</sup>** of each year, and supplemental bill installments by their due dates.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Telephone # \_\_\_\_\_