

# **Fiscal Year 2018-19**

# **Property Tax Postponement Application and Instructions**

*For Senior, Blind, or Disabled Citizens*



Filing Period: October 1, 2018 – February 10, 2019

Limited Funds

Approval on First-Come, First-Served Basis

Controller Betty T. Yee  
**California State Controller's Office**

## Contents

Property Tax Postponement Program Overview .....	1
Eligibility Requirements .....	1
Delinquent and/or Defaulted Taxes .....	1
Interest Rate on Postponed Property Taxes .....	1
Notice of Lien for Postponed Property Taxes .....	1
Property Taxes Paid by a Lender/Mortgage Company.....	2
Refund of Paid Property Taxes .....	2
Collection and Repayment Process .....	2
Payments .....	2
Account Statement.....	2
Filing an Application .....	3
When to File .....	3
How to File .....	3
Approved Application .....	3
Denied Application .....	3
Incomplete Application .....	4
Contact Information .....	4
Eligibility Requirements Checklist.....	5
Application Instructions.....	6
Applicant Personal Information.....	6
Spouse or Domestic Partner Information (If applicable) .....	6
Property Tax Postponement (PTP) Information .....	6
Age, Blind or Disabled Requirement .....	7
Ownership Information .....	8
Equity Information .....	9
Income Information.....	10
Signature and Date .....	12
Privacy Notification .....	12
Documentation Checklist for PTP Application.....	13
Application.....	14

## Property Tax Postponement 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 real property as your principal place of residence (mobile, manufactured, or modular homes, whether affixed or unaffixed; floating homes; and house boats are not eligible);
- Have a total household income of \$35,500 or less;
- 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.

### **Interest Rate on Postponed Property Taxes**

The interest rate for all taxes postponed under the PTP program is 7 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 \$70 per year, or \$5.83 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.

### **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 are approved for PTP, SCO will make a payment on your behalf directly to the county tax collector.

PTP does not reduce your monthly mortgage payment. You are responsible for contacting your lenders 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 in May or June each 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, 2018**. 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 will be placed on your property for the postponed amount, and will accrue simple interest at a rate of 7 percent per year;
- Enclose copies of the required documentation (see Documentation Checklist, page 13); and
- Mail copies of the signed application and required documentation to SCO between **October 1, 2018 and February 11, 2019**. Applications postmarked after February 11, 2019 will not be accepted.

**File as early in the filing period as possible (but not before October 1, 2018).**

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 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, 2018, and April 10, 2019, 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 notification, by phone and/or written correspondence 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 mail.

### **Contact Information**

To obtain more information about the Property Tax Postponement Program:

- Call (800) 952-5661;
- Visit the SCO website at <http://www.sco.ca.gov> (select "Public Services," then "Property Tax Postponement");
- Email us at [postponement@sco.ca.gov](mailto: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, 2018; 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, 2017, and continuously since then. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet this requirement.

Mobile, manufactured, or modular homes, whether affixed or unaffixed, floating homes, and house boats are not eligible.

**Income**

Your **total** household income must not have exceeded \$35,500 for calendar year 2017. Household income means the income of all persons who lived in your home during 2017, except minors, full-time students, and renters (see pages 10-12).

**Equity**

You and all other owners must have at least 40% 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% 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).

### **Property Tax Postponement (PTP) Information**

- 12: Check Yes or No, indicating whether you or your spouse or registered domestic partner have been approved 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 2018-19 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 2018-2019 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. 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, 2018, you must submit proof. A copy of one of the following documents is acceptable if it displays your date of birth:

- Birth certificate
- Driver's license
- California State ID card
- Passport
- Citizenship or naturalization papers
- Military discharge record
- Social Security award letter
- Hospital birth record
- Marriage license
- Medi-Cal card

**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 your home is a mobile, manufactured, or modular home (affixed or unaffixed), floating home, or house boat. If Yes, **STOP**. You do not qualify for PTP.
- 16:** Check Yes or No, indicating whether or not you have owned and occupied your residence since December 31, 2017. 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.

- 17:** Check Yes or No, indicating whether all other recorded owners (except spouse, registered domestic partner, or direct-line relative) have owned the property as their principal place of residence on December 31, 2017, and continuously since then.
- 18:** List the names, relationship to applicant, and dates of birth of all other recorded owners of the property. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must 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). All other owners of record must submit proof of eligibility for PTP.

- 19:** 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.

**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. Upon approval of your application, SCO will mail you a Notice of Election to Postpone and a Recognition Agreement. These forms must be completed and executed by you and an officer of the housing corporation. Upon receipt of the Notice of Election to Postpone, SCO will directly pay the county the amount of property taxes that you have elected to postpone, and file a lien against the real property held by the cooperative housing corporation.

**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. For example, if you are filing an application for the first time in 2018/2019, your leasehold interest must extend to at least January 1, 2063. 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. Upon approval, SCO will directly pay the county the amount of property taxes you have elected to postpone.

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

If your property is partially used for business or as a rental (e.g., duplex or multi-purpose building), or if you live on a farm or similar acreage, enter your best estimate of the percentage of the property devoted to your personal use and the percentage of your property used for rental or business.

Note: If you rent a room in your primary residence or run a business on a home computer, but still have access to 100% of the dwelling, do not enter a rental/business percentage.

The percentage of the property devoted to personal use is the portion used as your residential dwelling and as much of the land surrounding it as is reasonably necessary to use the dwelling as your home.

A property tax postponement will be granted only on the portion of property used for your personal use. You will be responsible for any remaining amounts.

### **Equity Information**

- 21:** 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.

**22:** 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
- Equity line of credit
- Abstract of judgement
- Keep your Home California\*
- Property Assessed Clean Energy Program\*\*
- Prior PTP amount with SCO
- Defaulted taxes to the county
- 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 Program (PACE) – 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.

**23:** If you are currently seeking to sell, refinance, or to 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 no process is in progress involving your property.

### **Income Information**

**24:** List your 2017 annual income in each box applicable for the type(s) of income you received, and provide documented proof. You must submit a 2017 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 showing your 2017 income:

- 2017 Social Security statement
- 2017 Supplemental Social Security statement
- 2017 W-2(s)
- 2017 Tax Form 1099
- 2017 pension/retirement statement(s)
- All rental income received in 2017
- Any other type of income received in 2017

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% 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 2017 California income tax return

Adjustments to income may include the following:

- Educator expenses
- Certain business expenses
- Health savings account deduction
- Moving expenses
- Deductible part of self-employment tax
- Self-employed health insurance deduction
- Penalty for early withdrawal of savings account
- Alimony paid – Deduct alimony payments made as directed by the court.
- Individual Retirement Account – If you contributed to an Individual Retirement Account, Keogh Plan, or Simplified Employee Plan, you may deduct the amount, subject to the same limitations as for California personal income tax.
- Student loan interest deduction

Any adjustments to income must be accompanied by a Federal IRS 1040 Form and all schedules. 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.

- 25:** List the names of all other household members and the total amount of income that they received while they lived in your home during 2017. Use the instructions in Question #24 above to determine how to calculate total income and what documented proof 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.

### **Signature and Date**

**By signing this application, you acknowledge that, if you are approved for property tax postponement, your property tax payment for the 2018-19 fiscal year will be paid on your behalf and an account will be established for eventual repayment. A lien will be placed on your residential dwelling for the postponed amount, and such amount will accrue interest at a rate of 7percent 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.

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.**

### **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 2018-19.

**Submit copies of these documents; do not submit originals.**

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

- 2018-19 Property Tax Bill**
- Proof of age\*** – Submit one of the documents listed on page 7.
- 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 recorded trust agreement and any amendments.
  - 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 the 2016-17 fiscal year 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.

### 2017 INCOME INFORMATION (See pages 10-12)

- 2017 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 2017 income:*

- 2017 Social Security statement**
- 2017 Supplemental Security Income statement**
- 2017 W-2(s)**
- 2017 Tax Form 1099**
- 2017 Pension statement**
- Rental or other income received in 2017**

### OTHER INFORMATION (See page 12)

- Signature authorization**– If another person signs the application for you, submit a supporting document entitling that person to sign for you.
- Copy of a current photo ID** for all owners of the property that sign the application.



**California State Controller's Office**  
**Property Tax Postponement Application for Fiscal Year 2018-19**

Filing Period: October 1, 2018 through February 11, 2019

Funding is limited and may not be available to all who qualify.

<b>APPLICANT PERSONAL INFORMATION</b>			
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) <b>CA</b>
8. Mailing address – If different than above (number and street address)			
(City)		(County)	(State) (Zip Code)
<b>SPOUSE OR DOMESTIC PARTNER INFORMATION (IF APPLICABLE)</b>			
9. Full name (Last, First, Middle Initial)		10. Social Security Number	11. Date of birth
<b>PROPERTY TAX POSTPONEMENT (PTP) INFORMATION</b>			
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 2018-19 property tax bill do you wish to postpone?		<input type="checkbox"/> 1 <sup>st</sup> Installment only <input type="checkbox"/> 2 <sup>nd</sup> Installment only <input type="checkbox"/> Both 1 <sup>st</sup> and 2 <sup>nd</sup> Installments	
<b>AGE, BLIND, OR DISABLED REQUIREMENT (See page 7)</b>			
14. Do you meet one of the following requirements? (Check all that apply)		<input type="checkbox"/> 62 years or older by December 31, 2018 <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/> No ( <b>STOP</b> . You do <b>not</b> qualify for PTP.)	
<b>OWNERSHIP INFORMATION (See pages 8-9)</b>			
15. Is your property a house boat or a mobile, manufactured, modular, or floating home?		<input type="checkbox"/> Yes ( <b>STOP</b> . You do <b>not</b> qualify for PTP.) <input type="checkbox"/> No	
16. Have you owned and occupied the property as your principal place of residence since December 31, 2017?		<input type="checkbox"/> Yes <input type="checkbox"/> No (You may <b>not</b> qualify for PTP. See page 8.)	



17. Have all other owners owned the property since December 31, 2017?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable		
18. If you answered "Yes" to Box 17, list the name(s) and relationship of <b>all other owners</b> of the property. Anyone listed below who is <b>not</b> a spouse, registered domestic partner, or direct-line relative must also meet the eligibility requirements. If there are no other owners, continue to Box 19. <i>Attach additional pages if necessary.</i>			
Name of other owners	Lives at residence	Relationship to applicant	Date of birth
	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> Yes <input type="checkbox"/> No		
19. Do any of the following apply to your property? <i>Provide relevant documentation.</i>	<input type="checkbox"/> Held in trust <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		
20. Is any portion of your property used for a rental or business? <i>(For example: duplex, multi-unit dwelling, or farm)</i> Note: Must equal 100%	<input type="checkbox"/> Yes _____ % devoted to personal use _____ % devoted to rental or business <input type="checkbox"/> No		
<b>EQUITY INFORMATION (See pages 9-10)</b>			
21. Do you have a reverse mortgage on your property?	<input type="checkbox"/> Yes ( <b>STOP</b> . You do <b>not</b> qualify for PTP.) <input type="checkbox"/> No		
22. Are any of the following owed against your home? <i>Check all that apply. Provide relevant documentation.</i>	<input type="checkbox"/> Mortgage <input type="checkbox"/> Equity line of credit <input type="checkbox"/> Abstract of judgement <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"/> Other: _____ <input type="checkbox"/> None		
23. Are any of the following financial transactions involving your property in process? <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 10-12)**

24. List the **applicant's** total annual income for the **2017** calendar year. *Complete all areas that apply.*

Wages, salaries, tips, etc.	\$	Pensions and annuities	\$
Taxable-exempt interest	\$	Rental real estate, royalties, partnerships, trusts, etc.	\$
Qualified 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:	\$

25. List the total annual income of all **other household members** (except applicant) during the 2017 calendar year. If there are no other household members, continue to the next section.

*Do not include income of minors, full-time students, or renters.*

Name of household member	2017 Income	Name of household member	2017 Income
a.	\$	c.	\$
b.	\$	d.	\$

**CERTIFICATION AND SIGNATURE (See page 12)**

**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 the 2018-19 fiscal year will be postponed. I understand a lien will be placed upon my residential dwelling for the postponed amount, and that such amount will accrue interest at a rate of 7 percent per year until the full balance is paid off.**

_____ Signature of applicant	_____ Social Security Number	_____ Date signed
_____ Signature of other property owner	_____ Social Security Number	_____ Date signed
_____ Signature of other property owner	_____ Social Security Number	_____ Date signed
_____ Signature of other property owner	_____ Social Security Number	_____ 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](mailto:postponement@sco.ca.gov)