

2016-17 Fiscal Year

Property Tax Postponement Application and Instructions

For Senior, Blind, or Disabled Citizens



Filing Period: October 1, 2016 – February 10, 2017

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 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. Postponed amounts are 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.

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

- Be at least 62 years of age, or blind, or disabled;
- Own and occupy the real property as his or her principal place of residence (mobile 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% equity in the property; and,
- Must **not** have a reverse mortgage on the property.

***Requirements are subject to change without notice per revision of law. You may check the SCO Website at www.sco.ca.gov or call (800) 952-5661 to verify the most current program requirements.**

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

- Complete the attached application;
- Sign the application acknowledging that, should you be admitted to the program, a lien will be placed on your property for the postponed amount, and will accrue interest at a rate of 7%.
- Enclose all of the required documentation, including a copy of the current property tax bill; and
- Mail all of the above to the SCO; the filing period for the 2016-17 fiscal year's property taxes is October 1, 2016, to February 10, 2017.

Applications will be processed in the order received beginning October 1, 2016. Applicants will receive confirmation of approval or denial via U.S. mail. If your application is approved, the SCO will notify you and pay the county directly on your behalf.

Unless and until your application for postponement is approved, you are responsible for paying the county all amounts due. The SCO is not responsible for any fees, interest or penalties the county may assess as a result of late payments, even if your application is pending with the SCO. If you are approved and have already made a payment, please see page 6 for information on refunds.

To secure repayment of the postponed property taxes, the SCO records a lien against the property. The lien remains until the account is paid in full.

Interest on the postponed amount will accrue at 7%. It is computed monthly on the postponed property taxes on a simple interest basis and is added to the amount of the postponement lien.

The homeowner may pay all or part of the balance to the SCO at any time. However, postponed property taxes and interest become immediately due and payable when any of the following occurs:

- The homeowner moves from the qualified property;
- The homeowner sells or conveys title to the home;
- The homeowner dies and does not have a spouse, registered domestic partner, or other qualified individual who continues to reside in the home;
- Future property taxes or other senior liens are allowed to become delinquent; or
- The homeowner refinances the residential dwelling or elects to participate in a reverse mortgage.

Eligibility and Other Program Requirements

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

Check all boxes that apply to you:

Age, Blindness, or Disability ☐

You must be either 62 years of age or older on or before December 31, 2016, or be blind or disabled at the time of application. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives*) must also meet this requirement. If you are disabled, your disability must be expected to last for a continuous period of at least 12 months.

*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).

Occupancy ☐

You must have owned and occupied the property as your principal place of residence on December 31, 2015, and continuously since then. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet this requirement.

Income ☐

Your **total** household income must not have exceeded \$35,500 for calendar year 2015. Household income means the income of all persons who lived in your home during 2015, except minors, full-time students, and renters (see pages 11 and 12, Lines 25-33 for details).

Equity ☐

You and all other owners must have a combined 40% equity interest in the property at the time of application. The SCO cannot approve the application if the total amount of liens, mortgages, or other encumbrances against the property exceed 60% of its fair market value, as determined by the SCO.

No Reverse Mortgage ☐

There must not 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 a reduced or zero equity at some point. If you have a reverse mortgage, you do not qualify to have your property taxes postponed. If you obtain a reverse mortgage after being accepted into the PTP program, your postponed amount will become immediately due and payable.

If you do not meet ALL five of the requirements above, STOP – you are not eligible for Property Tax Postponement.

Delinquent and/or Defaulted Taxes

Per state law, the SCO cannot pay for any 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. The amount of defaulted property taxes owed will be considered in determining the amount of equity interest in the property.

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 and allow your stock certificates to be rendered to the SCO as collateral for the postponement of property taxes. Additionally, a lien will be filed against the entire tax parcel. Upon approval of your application, the 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. You must then return the forms to the SCO along with a statement signed by the officer of the housing corporation that indicates the amount of your proportionate share of the property taxes. Upon receipt of the Notice of Election to Postpone, the SCO will directly pay the county the amount of property taxes you have elected to postpone, and file a lien against the real property held by the cooperative housing cooperation.

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 2016, your leasehold interest must extend to at least January 1, 2061. You must submit a copy of the recorded lease agreement and policy of title insurance. Upon approval of your application, the SCO will mail you a Notice of Election to Postpone. This form must be completed and executed along with: (a) an assignment of the remaining term of the leasehold interest and (b) additional security in the form of a deed of trust. Fee owners and leasehold parties of interest are required to sign consent forms. Upon receipt of the Notice of Election to Postpone, the SCO will directly pay the county the amount of property taxes you have elected to postpone.

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 have written consent to postpone property taxes. The 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 all consent documents with the postponement application when you file with the SCO. Upon approval of the postponement application, the SCO will directly pay the county the amount of property taxes you have elected to postpone.

Filing an Application

When to File

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. The filing period for the 2016-2017 fiscal year property taxes is October 1, 2016 through February 10, 2017.

Please file as early in the filing period as possible (but not before October 1, 2016). 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.**

Review your application to make sure it is complete. Be sure to include copies of all required documents outlined on page 15. If the required documents are not included with your application, your application will be delayed until all documents are received. **Please use the pre-printed envelope provided to mail the completed, signed application to the SCO, at the address below.**

Where to File

Mail your completed application and required documentation to:

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

Approved Application

If the 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. The SCO is not responsible for any fees, interest or penalties the county may assess as a result of late payments, even if your application is pending with the SCO. If you are approved and have already made a payment, please see page 6 for information on refunds.

Denied Application

If the 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, 2016, and April 10, 2017, the county will assess penalties and interest on your account.

Incomplete Application

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

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

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

Refund of Paid Property Taxes

If your application is approved and you have already paid your current-year's property taxes, or if the property taxes are paid by a lender through a trust, impound, or similar account, the amount of the duplicate payment will be refunded to you by the county tax collector's office. The SCO lien for postponed property taxes will remain intact until all postponed property taxes plus interest are paid in full to the State.

Other Program Information

Interest Rate on Property Tax Postponement

The interest rate is 7% per annum. Interest on postponed property taxes is computed monthly on a simple interest basis (the annual interest rate divided by 12, applied to the outstanding principal amount only). Interest on the postponement account continues to accrue until all postponed property taxes plus interest are repaid to the State.

Account Statement

The SCO provides you with an account statement each year. However, you may obtain an account statement at any time by calling (800) 952-5661, writing to the SCO at the address shown on page 5, or emailing your request to postponement@sco.ca.gov.

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 the following address:

California State Controller's Office
Departmental Accounting Office – PTP
P.O. Box 942580
Sacramento, CA 94250-0001

Note: Please use the full zip code extension for Property Tax Postponement payments.

Please include your social security number or SCO account number on the check or money order, and on any accompanying documents, to ensure proper credit (see the Privacy Notification on page 14).

Frequently Asked Questions

Does the State take title to the property?

No. The State places a lien on the property, but title to the property does not change.

Is there a minimum credit score or a minimum income level required to qualify?

No. Qualifications are not based on credit score but rather on maximum income level and equity in your property.

Will a refinance affect my eligibility or PTP account?

Yes. A refinance may cause a decrease in the equity of your property. Therefore, if you have refinanced you may not have sufficient equity in the property to qualify for the PTP Program. If you refinance your home **after** your PTP account is established, you will be required to repay all postponed amounts in full.

Will a reverse mortgage affect my eligibility or PTP account?

Yes. Reverse mortgages generally result in a decrease in equity over the life of the mortgage, and can result in zero equity at some point. If you have a reverse mortgage, you do not qualify for Property Tax Postponement. If you obtain a reverse mortgage **after** your PTP account is established, you will be required to repay all PTP amounts in full; you will no longer qualify for the PTP program.

If the applicant dies, can the co-owning surviving spouse or registered domestic partner continue in the PTP Program?

Yes. Any co-owner may continue in the PTP Program as long as he or she meets the eligibility requirements for future postponement and there is funding available. A surviving spouse or registered domestic partner need not repay the postponed amount as long as he or she continues to own and reside in the home.

What is the interest rate on the postponed tax?

The interest rate for property taxes postponed in 2016-2017 is 7% per annum. Interest on postponed amounts is computed monthly on a simple interest basis (the annual interest rate divided by 12 applied to the outstanding principal balance only). Interest continues to accrue until all postponed property taxes plus interest are repaid to the State.

Note: *Mobile Homes, whether affixed or unaffixed, floating homes, and house boats are not eligible for the program.*

Additional Information

To obtain more information about the Property Tax Postponement Program:

- Call (800) 952-5661;
- Visit the SCO's website at <http://www.sco.ca.gov> (select "Financial Reports, Taxes, and Economy", then "Property Tax Postponement");
- Email us at postponement@sco.ca.gov; or
- Write the SCO at P.O. Box 942850, Sacramento, CA 94250-0001.

Application Instructions

Note: Prior to beginning the application, we recommend completing the checklist on page 3 to determine whether to proceed with the application.

Line 1: 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 14).

Line 2: Applicant's Name – Print or type your full name in the space provided.

Line 3: 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

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Line 4: Phone Number – Please include your daytime telephone number with area code and any other phone number at which we may contact you.

Line 5: Email Address – Please include your email address if you have one.

Line 6: "In Care of" Name – If correspondence is to be sent in care of someone other than the applicant (such as a son, daughter, or conservator), enter the person's name.

Lines 7 and 8: Mailing Address – Enter the mailing address to which all correspondence should be sent. Do not abbreviate.

Line 9: Spouse or Registered Domestic Partner Information – Enter the Social Security number, date of birth, and full name of your spouse or registered domestic partner in the space provided (see the Privacy Notification, page 14).

Lines 10 and 11: Address of Residential Dwelling – Complete only if the residential address is different from the mailing address on Lines 7 and 8.

Line 12: Property Taxes for Postponement – You may apply to postpone all of your current 2016-17 property taxes (excluding delinquent amounts, penalties, interest, or fees), or you may request to postpone only your first or second installment. Indicate which installments you would like to postpone and enter the total dollar amount for the property taxes you wish to postpone. You must submit a copy of your 2016-2017 Property Tax Bill. Your tax bill is always required unless you are a tenant-stockholder. If you are a tenant-stockholder, see page 4 for more information.

Line 13: Mobile Home, Floating Home, or House Boat – If your primary residence is a mobile home (affixed or unaffixed), floating home, or house boat, **STOP**. You do not qualify for Property Tax Postponement (Revenue & Taxation Code 20583).

Line 14: Proof of Age – If you will be 62 or older on or before December 31, 2016, check the appropriate box. You must submit proof of age. A copy of any of the following documents is acceptable if it displays your age or birth date:

- Birth certificate
- Delayed birth certificate
- Marriage license
- Driver's license
- Citizenship or naturalization papers
- Medi-Cal card
- Military discharge record
- Social Security award letter
- Social Security Form 2548
- Hospital birth record

Line 15: Proof of Blindness or Disability – If you are blind and/or disabled, check all appropriate boxes on line 15.

Proof of blindness is required for each year you file for property tax postponement. 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.

Proof of disability is required for each year you file for a property tax postponement. 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.

You may submit any of the following documents 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;
- A copy of a recent Form 2458 from the Social Security Administration, verifying age and status; 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 disability. The statement must be on the physician's letterhead with a current date, and it must include the dates and the nature of the blindness or disability.

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

Line 16: Year You Purchased Your Home – Enter the year in which you purchased your home. If you are not sure of the year, enter your best estimate. Provide a copy of your most recent deed of trust. If there is a mortgage or any other encumbrances such as any other loans due on your home, please provide a copy of the mortgage statement and/or any other statements. **If you own and occupy as your primary residence a mobile home, floating home, or house boat, STOP.** You do not qualify for Property Tax Postponement.

Line 17: Amount Owed Against Your Home – This is the total amount of liens, mortgages, or other encumbrances recorded against your home. You must include a copy of your current mortgage statement.

Include your best estimate of the following:

Loan balance(s) on your home	\$ _____
Abstracts of judgment amounts	\$ _____
Any other liens	\$ _____
Prior PTP amount, if applicable	\$ _____
Total (enter on Line 17)	\$ _____

Line 18: Defaulted Property Taxes – If you have defaulted property taxes, enter the first year the taxes became defaulted and the amount owed. The amount of the defaulted taxes due to the county will be added to any mortgage or encumbrances owed on your property and will be factored into your equity determination. **Defaulted property taxes will not be paid through this program. You must pay those directly to your county tax collector.**

Line 19: Refinanced Home – Check the appropriate box. If you check “Yes,” you must submit a copy of your most recent mortgage statement. If you are in the process of refinancing, please send documentation showing what the new principal balance will be and the approximate closing date.

Line 20: Reverse Mortgage – Check the appropriate box. If you check “Yes,” **STOP**. You do not qualify for Property Tax Postponement.

Line 21: Property Assessed Clean Energy Program (PACE) – Property Assessed Clean Energy (PACE) programs allow financing of clean energy projects and are repaid through adding voluntary special tax assessments to the property’s tax bill. If applicable, check “Yes,” and provide a copy of the loan documents.

Line 22: Keep Your Home California – Federal Keep Your Home California programs aid in foreclosure prevention through mortgage assistance, principal reduction, and transition assistance. If you are participating in the Keep Your Home California Program please check “Yes,” and provide a copy of your program documents.

Line 23: Property Held in a Trust – Check the appropriate box. If you checked “Yes,” you must provide a copy of the recorded trust agreement and any amendments.

Line 24: Own and Occupy Property as Principal Place of Residence – If you owned and occupied the property as your principal place of residence on December 31, 2015, and continuously since then, check “Yes.” 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). All other owners-of-record must submit proof of eligibility for PTP.

If you and all other recorded owners do not meet this requirement, check “No” and STOP. You do not qualify for Property Tax Postponement.

You are still 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.

List the names, relationship, social security numbers, 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.

Line 25: Social Security – Enter the total payments you and your spouse or registered domestic partner received in 2015 for Social Security (including the amount deducted for Medicare premiums). If you have Social Security income, you must enclose a copy of your 2015 annual Social Security statement.

Line 26: Railroad Retirement – Enter the total payments you and your spouse or registered domestic partner received in 2015 for railroad retirement (including the amount deducted for Medicare premiums). If you have Railroad Retirement income, you must enclose a copy of your 2015 annual Railroad Retirement statement.

Line 27: Interest and/or Dividends – Enter the total payments you and your spouse or registered domestic partner received in 2015, regardless of source or taxability. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

Line 28: Pensions and/or Annuities – Enter the total amount of pensions and/or annuities you and your spouse or registered domestic partner received in 2015, regardless of source or taxability. Include disability retirement payments and IRA distributions. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

Line 29: SSI/SPP, AB and/or APTD – Enter the total payments you and your spouse or registered domestic partner received in 2015 for the Social Security Income/State Supplementary Payment (SSI/SPP) Program, Aid to the Blind (AB), and Aid to the Permanently and Totally Disabled (APTD). Do not include payments received for Temporary Assistance for Needy Families (TANF) or non-cash assistance such as homemaker/chore services. You must enclose a copy of your 2015 annual statement.

Line 30: Rental Income – Enter the amount of net rental income for 2015; if you had a loss, enter zero. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

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

Line 31: Business Income – Enter the amount of net business income for 2015; if you had a loss from your business or farm for 2015, enter zero. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

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

Line 32: Other Income – Include the total amount of other taxable and nontaxable income you and your spouse or registered domestic partner received in 2015. The following types of income must be included (please provide documentation):

- Wages
- California State Lottery winnings in excess of \$600; 100% of lottery winnings from other states
- 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
- Veterans Administration benefits
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Military compensation
- 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 2015 California income tax return

Line 33: Income of Other Household Members – Include the total amount of income received by all other household members while they lived in your home during 2015. 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 (please provide proof of excluded individuals). Provide appropriate income documentation for other household members.

Line 34: Subtotal – Add Lines 25 through 33 together

Line 35: Adjustments to Income – Enter the total of all adjustments to your income for 2015, including any of the following adjustments (provide a copy of your Federal Form 1040 and any schedules):

- Forfeited Interest Penalty – Deduct the penalty charged for premature withdrawal from a savings account.
- Alimony Paid – Deduct alimony payments made as directed by the court.
- Individual Retirement Account – If you contributed to an Individual Retirement Account (IRA), Keogh Plan (HR10), or Simplified Employee Plan (SEP), you may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employed Tax Deduction – Deduct one-half of the self-employment tax imposed for the taxable year.
- Student Loan Interest Deduction – Deduct the amount allowed for California personal income tax.

- Medical Savings Account (MSA) Deduction – Deduct the amount you contributed to an MSA.
- Moving Expenses – Deduct allowable moving expenses that were not reimbursed by your employer.

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, and health premiums (unless you are self-employed).

Line 36: Total Household Income – Subtract Line 35 from Line 34. Enter the total on Line 36. *If the amount on Line 36 is greater than \$35,500, STOP. You do not qualify for Property Tax Postponement.*

Line 37: Cooperative Housing Corporation – If your residence is part of a cooperative housing corporation, check the appropriate box.

Tenant-stockholders own shares in a cooperative housing corporation, which entitles them to occupy a house or apartment in a building owned by the corporation. The cooperative housing corporation must allow the stock certificates to be rendered to the SCO as collateral for the postponement of property taxes. Additionally, a lien will be filed against the entire tax parcel.

Line 38: Leasehold (Possessory) Interest – If your residence is part of a leasehold (possessory) interest, check the appropriate box. You must provide a copy of the recorded lease agreement and the policy of title insurance.

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 a first-time filer in 2016, your leasehold interest must extend to at least January 1, 2061.

Line 39: Property Used for Rental or Business – If a portion of your property is used for rental or business, check the appropriate box.

If your property is used partially for business or as a rental (e.g., duplex or multi-dwelling), 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.

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.

Note: A property tax postponement will be granted only on the portion of property used for your personal use.

Line 40: Life Estate or Contract of Sale – If your residence is based on a Life Estate or a Contract of Sale, check the appropriate box. If you check “Yes,” you must enclose written consent from the remainderman of the estate to postpone property taxes.

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.

Signature and Date

By signing this application, you acknowledge that, if your application is approved, your property tax payment for the 2016-17 fiscal year will be postponed. A lien will be placed on your residential dwelling for the postponed amount, and such amount will accrue interest at a rate of 7%. You and all other owners-of-record must sign and date the application form. 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.

Note: Unless and until your application for postponement is approved, you are responsible for paying the county all amounts due. The SCO is not responsible for any fees, interest or penalties the county may assess as a result of late payments, even if your application is pending with the SCO. If you are approved and have already made a payment, please see page 6 for information on refunds.

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 at the following address:

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

Documentation Checklist

In order to submit a complete package for timely processing, please use the checklist below to ensure that you have included all required documentation.

- ☐ **2016-2017 Property Tax Bill** – Your tax bill is always required unless you are a tenant-stockholder.
- ☐ **Proof of Age** – Submit a copy of one of the documents listed on pages 8-9.
- ☐ **Proof of Blindness or Disability** – Submit a copy of one of the documents listed on page 9.
- ☐ **Mortgage Statement** – If there is a mortgage or any other encumbrances such as any loans due on your home, provide a copy of the mortgage statement and/or any other statements.
- ☐ **Refinance Documents** – If you are in the process of refinancing, please send documentation showing what the new principal balance will be and the approximate closing date.
- ☐ **Property Assessed Clean Energy Program (PACE)** – If you are participating in a PACE program that allows financing of clean energy projects and is repaid through adding voluntary special tax assessments to the property's tax bill, please provide a copy of the loan documents.
- ☐ **Keep Your Home California** – If you are participating in the Keep Your Home California Program please provide a copy of your documentation.
- ☐ **Trust Agreement** – If your property is held in trust, provide a copy of the recorded trust agreement and any amendments.
- ☐ **Proof of Ownership and Occupancy** – If you owned and occupied the property as your principal place of residence on December 31, 2015, and continuously since then, provide a copy of your most recent grant deed and/or ownership document with all owners-of-record listed.

All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet all PTP eligibility requirements, and use this checklist to submit documented proof of eligibility. 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).

- ☐ **Social Security** – If you have Social Security income, you must enclose a copy of your 2015 annual Social Security statement.
- ☐ **Railroad Retirement** – If you have Railroad Retirement income, you must enclose a copy of your 2015 annual Railroad Retirement statement.
- ☐ **Federal Form 1040** (all pages) with all schedules or attachments must be included for the following:
 - Interest and/or Dividends
 - Pensions and/or Annuities
 - Rental Income
 - Business Income
 - Adjustments to income
- ☐ **SSI/SPP, AB and/or APTD** – You must enclose a copy of your 2015 annual statement (see page 11).
- ☐ **Other Income** – Include appropriate documentation.
- ☐ **Income of Other Household Members** – Include income documentation for all household members who are not renters, full-time students, or minors under the age of 18 (please provide proof of excluded individuals).
- ☐ **Leasehold (Possessory) Interest** – Provide a copy of the recorded lease agreement and the policy of title insurance.
- ☐ **Life Estate or Contract of Sale** – Enclose written consent from the remainderman of the estate to postpone property taxes.
- ☐ **Signature** – If another person signs the application for you, enclose a copy of the recorded power of attorney, letter of conservatorship, or other document entitling that person to sign for you.

If you have questions about what documentation you need to include, please call the SCO at (800) 952-5661 or email us at postponement@sc0.ca.gov.



Property Tax Postponement Application for Fiscal Year 2016-17
Filing Period: October 1, 2016 through February 10, 2017

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

2016-17

1. SOCIAL SECURITY NUMBER			2. FIRST NAME			MIDDLE INITIAL			LAST NAME		
3. DATE OF BIRTH			PLEASE PLACE ADDRESS LABEL HERE IF AVAILABLE								
MONTH	DAY	YEAR									
4. PHONE NUMBER WITH AREA CODE ()				5. EMAIL ADDRESS							
6. IN CARE OF NAME (IF APPLICABLE)											
7. MAILING ADDRESS (NUMBER AND STREET)											
8. CITY			COUNTY			STATE			ZIP CODE		
9. SOCIAL SECURITY NUMBER OF SPOUSE OR REGISTERED DOMESTIC PARTNER				DATE OF BIRTH OF SPOUSE OR REGISTERED DOMESTIC PARTNER				NAME OF SPOUSE OR REGISTERED DOMESTIC PARTNER			
				MONTH		DAY		YEAR			
10. ADDRESS OF RESIDENTIAL DWELLING (IF DIFFERENT THAN MAILING ADDRESS)											
11. CITY			COUNTY			STATE			ZIP CODE		
12. 2016-17 property tax amount you wish to postpone:											
a. First Installment:						<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____			
b. Second Installment:						<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____			
c. Total dollar amount of the property tax bill you wish to postpone:						\$ _____					
ELIGIBILITY REQUIREMENTS											
13. Is your home a mobile home, floating home, or house boat? If yes, STOP . You do not qualify for Property Tax Postponement (Revenue & Taxation Code 20583).									<input type="checkbox"/> YES <input type="checkbox"/> NO		
14. Will you be 62 or older on or before December 31, 2016? If no, see #15.									<input type="checkbox"/> YES <input type="checkbox"/> NO		
15. Are you blind or disabled ? If yes, check all that apply. Proof of blindness or disability is required each year.									<input type="checkbox"/> YES <input type="checkbox"/> NO		
Note: If you checked no to both #14 and #15, STOP . You do not qualify for Property Tax Postponement.									<input type="checkbox"/> BLIND		
									<input type="checkbox"/> DISABLED		
16. Enter the year you purchased your home											
17. What is the amount owed against your home (see pages 9-10)?									\$ _____		
For Controller's Use Only											
APN						County Code					

18. Do you have defaulted property taxes on this property? a. What year did they become defaulted? _____ b. What is the defaulted amount? (If known) \$ _____				<input type="checkbox"/> YES <input type="checkbox"/> NO	
Note: This does not include current-year taxes					
19. Are you in the process of refinancing, or have you refinanced in the past year (see page 10)?				<input type="checkbox"/> YES <input type="checkbox"/> NO	
20. Do you have a reverse mortgage, or are you in the process of obtaining one? If yes, STOP . You do not qualify for Property Tax Postponement.				<input type="checkbox"/> YES <input type="checkbox"/> NO	
21. Have you applied for or are currently participating in Property Assessed Clean Energy Program (PACE) (see page 10)?				<input type="checkbox"/> YES <input type="checkbox"/> NO	
22. Have you applied for or are currently participating in the Keep Your Home California Program (see page 10)?				<input type="checkbox"/> YES <input type="checkbox"/> NO	
23. Is your property held in a trust (see page 10)?				<input type="checkbox"/> YES <input type="checkbox"/> NO	
24. Have all owners owned and occupied the residence since December 31, 2015 (see page 10)?				<input type="checkbox"/> YES <input type="checkbox"/> NO	
List name(s) and relationship of all owners of the property. Anyone listed below who is NOT a spouse, registered domestic partner, or direct-line relative must also be eligible (see pages 10-11).					
NAME	LIVES AT RESIDENCE	RELATIONSHIP	SOCIAL SECURITY NUMBER	DATE OF BIRTH	
	<input type="checkbox"/> YES <input type="checkbox"/> NO				
	<input type="checkbox"/> YES <input type="checkbox"/> NO				
	<input type="checkbox"/> YES <input type="checkbox"/> NO				
	<input type="checkbox"/> YES <input type="checkbox"/> NO				
On Lines 25-35 enter household income for the 2015 calendar year . Include income of your spouse or registered domestic partner, if applicable (see pages 11-13). On Line 33 enter the total income of other household members (see page 12).					
25. Social Security				25.	
26. Railroad Retirement				26.	
27. Interest and/or Dividends				27.	
28. Pensions and/or Annuities				28.	
29. SSI/SSP, AB and/or APTD				29.	
30. Rental Income (if loss, enter 0). Attach Federal Form 1040 and Schedules				30.	
31. Business Income (if loss, enter 0). Attach Federal Form 1040 and Schedules				31.	

32. Other Income, including wages (see page 12)	32.
33. Income of Other Household Members. Do not include income of minors, full-time students or renters (see page 12).	33.
34. SUBTOTAL (add Lines 25-33)	34.
35. Total adjustments to Income. Attach Federal Form 1040 and Schedules (see pages 12-13)	35.
36. TOTAL Household Income. Subtract Line 35 from Line 34. If Line 36 is more than \$35,500, STOP . You do not qualify for Property Tax Postponement.	36.
37. Is your residence part of a Cooperative Housing Corporation (see pages 4, 13)?	<input type="checkbox"/> YES <input type="checkbox"/> NO
38. Is your residence based on a Leasehold (Possessory) Interest (see pages 4, 13)?	<input type="checkbox"/> YES <input type="checkbox"/> NO
39. Is any portion of your property used for rental or business (see page 13)? If yes: Enter the percentage devoted to your residential dwelling: _____ % Enter the percentage devoted to your rental or business: _____ %	<input type="checkbox"/> YES <input type="checkbox"/> NO
40. Is your residence based on a Life Estate or under a Contract of Sale (see page 13)?	<input type="checkbox"/> YES <input type="checkbox"/> NO

PLEASE INCLUDE A COPY OF YOUR PROPERTY TAX BILL AND ALL OTHER REQUIRED DOCUMENTATION AS OUTLINED IN THE INSTRUCTIONS.

PLEASE SIGN THE APPLICATION. (SEE PAGE 14)

Mail your completed application form and all supporting documents to:

CALIFORNIA STATE CONTROLLER'S OFFICE

PROPERTY TAX POSTPONEMENT PROGRAM

P.O. BOX 942850

SACRAMENTO, CA 94250-0001

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 2016-17 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%.

APPLICANT SIGNATURE*

DATE

SIGNATURE OF OTHER OWNER

DATE

SIGNATURE OF OTHER OWNER

DATE

SIGNATURE OF OTHER OWNER

DATE

SIGNATURE OF OTHER OWNER

DATE

*If another person signs on your behalf, enclose a copy of the recorded power of attorney, letter of conservatorship, or other entitling that person to sign for you.