

Fiscal Year 2025-26

Property Tax Postponement Application and Instructions

For Senior, Blind, or Disabled Citizens



Filing Period: October 1, 2025 – February 10, 2026

Limited Funds

Approval on First-Come, First-Served Basis

Controller Malia M. Cohen
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.

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 \$55,181 or less for the 2024 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 homeowners 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 14).

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 6).

Filing an Application

When to File

Applications will be processed in the order received beginning **October 1, 2025**. 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 15); and
- Mail the signed original application and copies of the required documentation to SCO between **October 1, 2025 and February 10, 2026**. Applications postmarked after February 10, 2026 will not be accepted.

File as early in the filing period as possible (but not before October 1, 2025).

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, 2025, and April 10, 2026, 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, 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, 2025; 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, 2024, 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 \$55,181 or calendar year 2024. Household income means the income of all persons who lived in your home during 2024, except minors, full-time students, and renters (see pages 12-13).

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 7 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 14).
- 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 to 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 14).

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 2025-26 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. If you have not yet received your 2025-26 property tax bill by October 1, 2025, you may send your application without this document

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, 2025, you must submit proof. A valid and current copy of one of the following documents is acceptable if it displays your signature and 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, 2024. 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 6).

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 2024 annual income in each box applicable for the type(s) of income you received, and provide documented proof. You must submit a 2024 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:

- 2024 Social Security statement
- 2024 Supplemental Social Security Income statement
- 2024 W-2(s)
- 2024 Tax Form 1099
- 2024 pension/retirement statement(s)
- All rental income received in 2024
- Any other type of income received in 2024

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 2024 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 2024.
- 25:** List the names, relationships, and income of all other household members that lived in your home during 2024. 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 2025-26 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 2025-26.

Submit copies of these documents; do not submit originals.

PROPERTY TAXES AND AGE, BLIND, OR DISABLED REQUIREMENTS (See pages 8 to 9)

- ☐ **2025-26 Property Tax Bill (if available)**
- ☐ **Photo ID*** – Submit one of the documents listed on page 9. Provide for all owners.
- ☐ **Proof of blindness or disability** – Submit one of the documents listed on page 9.

OWNERSHIP INFORMATION (See pages 10 to 11)

- ☐ **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.

EQUITY INFORMATION (See pages 11 to 12)

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.

2024 INCOME INFORMATION (See pages 12 to 13)

- ☐ **2024 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 2024 income:*
- ☐ **2024 Social Security statement**
 - ☐ **2024 Supplemental Social Security Income statement**
 - ☐ **2024 W-2(s)**
 - ☐ **2024 Tax Form 1099**
 - ☐ **2024 Pension statement**
 - ☐ **Rental or other income received in 2024**

OTHER INFORMATION (See page 13)

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

** 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.*



California State Controller's Office
Property Tax Postponement Application for Fiscal Year 2025-26

Filing Period: October 1, 2025 through February 10, 2026
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?	☐ Yes. My PTP account number is: _____ ☐ No (If known)
13. What portion of your 2025-26 property tax bill do you wish to postpone?	☐ 1 st Installment only ☐ 2 nd Installment only ☐ Both 1 st and 2 nd Installments

AGE, BLIND, OR DISABLED REQUIREMENT (SEE PAGE 9)

14. Do you meet one of the following requirements? Check all that apply	☐ 62 years or older by December 31, 2025 ☐ Blind ☐ Disabled ☐ No (STOP . You do not qualify for PTP.)
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OWNERSHIP INFORMATION (SEE PAGES 10 to 11)

15. Have you owned and occupied the property as your principal place of residence since December 31, 2024?	☐ Yes ☐ No (You may not qualify for PTP. See page 10.)
16. Are you the sole owner of the property?	☐ Yes ☐ 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
	☐ Yes ☐ No		
	☐ Yes ☐ No		
	☐ Yes ☐ 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.		☐ Held in trust ☐ Manufactured home [Decal #: _____] ☐ Life estate or contract of sale ☐ Cooperative housing corporation ("co-op") ☐ Leasehold (possessory) interest ☐ None	
19. Is any portion of your property used for rental or business purposes? <i>(For example: duplex, multi-unit dwelling, or farm)</i>		☐ Yes (your postponement amount will be prorated accordingly) ☐ No	
EQUITY INFORMATION (SEE PAGES 11 to 12)			
20. Do you have a reverse mortgage on your property?		☐ Yes (STOP . You do not qualify for PTP.) ☐ 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.		☐ Mortgage Do you have an escrow account? ☐ Yes ☐ No ☐ Equity line of credit ☐ Abstract of judgment ☐ Keep Your Home California ☐ Property Assessed Clean Energy Programs ☐ Prior PTP amount with State Controller's Office ☐ Defaulted taxes with county tax collector ☐ Other: _____ ☐ None	
22. Are you in the process of any of the following financial transactions? <i>Check all that apply. Provide relevant documentation.</i>		☐ Sale ☐ Other: _____ ☐ Refinance ☐ Other: _____ ☐ Equity line of credit ☐ Other: _____ ☐ Loan modification ☐ None	

INCOME INFORMATION (SEE PAGES 12 to 13)

23. List the **applicant's** total annual income for the **2024** 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 2024? ☐ 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)	2024 Income
	☐ Renter ☐ Full-time Student ☐ Minor ☐ Other	
	☐ Renter ☐ Full-time Student ☐ Minor ☐ Other	
	☐ Renter ☐ Full-time Student ☐ Minor ☐ Other	

CERTIFICATION AND SIGNATURE (SEE PAGE 13)

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 2025-26 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