

[Your Name]  
[Your Address]  
[City, State, Zip Code]  
[Phone Number]  
[Email Address]

[Date]

[Tax Collector Name/Department]  
[Agency Name]  
[Address]  
[City, State, Zip Code]

RE: Offer in Compromise for Property Tax Lien  
Property Address: [Subject Property Address]  
Parcel Number / APN: [Insert Number]  
Total Delinquent Amount: \$[Insert Total Amount]

To the Tax Collector's Office,

I am writing to formally submit a proposal to compromise the outstanding property tax lien on the aforementioned property. Due to severe financial hardship and the distressed physical condition of the property, I am requesting that the [Agency Name] accept a reduced lump-sum payment of \$[Insert Offer Amount] to satisfy the debt in full.

The property is currently in a state of distress due to the following factors:

- [List physical issues, e.g., structural damage, fire damage, or code violations]
- [List financial hardship, e.g., loss of income, medical expenses, or insolvency]

Because the current market value of the property is significantly lower than the total tax debt and necessary repair costs, a full recovery of the taxes owed is unlikely through traditional foreclosure or sale. My proposal offers a guaranteed immediate recovery for the county while allowing the property to be rehabilitated and returned to a productive, tax-paying status.

Enclosed please find the following supporting documentation:

- Recent property appraisal or interior/exterior photos showing distress.
- Contractor repair estimates.
- Personal financial statement and proof of hardship.
- Proof of funds for the proposed settlement amount.

I am prepared to remit the proposed payment of \$[Insert Offer Amount] within [Number] days of receiving written approval of this compromise. This offer is contingent upon the full release of all tax liens and the abatement of all accrued interest and penalties associated with the delinquent years.

Thank you for your time and for considering this alternative to foreclosure. I look forward to your response.

Sincerely,

[Your Signature]

[Your Printed Name]