REQUEST FOR CANCELLATION OF DELINQUENT PENALTIES

(RTC Section 4985.2)

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property tax bill by completing and submitting this request. Request may only be granted if **all three conditions** below are met:

1. The request is completed and submitted with all supporting documentation.
2. The request is signed.
3. The request is supported by one or more of the California Revenue & Taxation (R&T) Code sections below that allow the Tax Collector to legally cancel penalties.

The following summarizes key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request can be granted. For the complete R&T Code go to: https://leginfo.legislature.ca.gov/faces/codes.xhtml

R&T Code	Description
2512	A mailed tax payment is considered timely when it is postmarked on or prior to the delinquency date by the United States Postal Service (foreign postmarks and private metered postage are not acceptable).
2610.5	The penalty imposed for delinquent taxes as provided by any section of this code shall be canceled if the assessee or fee owner demonstrates to the tax collector that delinquency is due to the tax collector's failure to mail or electronically transmit the tax bill to the address provided and authorized by the taxpayer to the tax collector.
4911 (a)	If the taxpayer can demonstrate that the current taxes were paid on a wrong parcel by mistake; Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended; provided the payment that was received on time for the correct amount of the tax due and before the property has transferred ownership, and before two years have elapsed since the date of payment.
4920 4925	A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel by mistake and the payment was received on time for the correct amount of the tax due.
4985	A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information expressly given to the taxpayer in writing by the County.
4985.2	A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside taxpayer's control, provided the taxpayer is not negligent. Failure of the post office to postmark mail timely does not constitute grounds for penalty cancellation under this section.
4985.2 (d)(1)	Failure to make a timely payment is due to a documented hardship, as determined by the tax collector, arising from a shelter-in-place order if the principal payment for the proper amount of tax due is paid no later than June 30 of the fiscal year in which the payment first became delinquent.
4986	A penalty may be cancelled to correct a specified error on the part of the County.

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(RTC Section 4985.2)

NAME: _____

MAILING ADDRESS: _____

CITY: _____ **ST:** _____ **ZIP:** _____ _____

PHONE NUMBER: _____ **EMAIL:** _____

PARCEL NUMBER (APN): _____ **TAX YEAR:** _____

TAX AMOUNT: _____ **PENALTY & COST:** _____

> Describe in detail the reason(s) for filing this claim and attach all supporting documentation. If you require additional space, please attach additional sheets.

_____

_____

_____

_____

Sign and mail the request to the above address. Include supporting documentation. One application per request.

IN ACCORDANCE WITH SECTION 4985.2 OF THE REVENUE AND TAXATION CODE, I AM REQUESTING A CANCELLATION OF PENALTIES AND/OR COSTS UPON FINDING THAT THE FAILURE TO MAKE A TIMELY PAYMENT WAS DUE TO A REASONABLE CAUSE AND CIRCUMSTANCES BEYOND MY CONTROL, AND NOTWITHSTANDING THE EXERCISE OF ORDINARY CARE AND THE ABSENCE OF WILLFUL NEGLECT. I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature: _____ **Date:** _____

DO NOT WRITE BELOW THIS LINE—TAX COLLECTOR'S USE ONLY

Date Received:	Notes:

☐ Request approved based on adequate justification and verified research.

☐ 2512　☐ 2610.5　☐ 4911 (a)　☐ 4920-4925　☐ 4985

☐ 4985.2　☐ 4985.2(d)(1)　☐ 4986　☐ Other

☐ Request denied; customer **did not** provide adequate justification.

Date: _____　By: _____

For the Auditor's Use Only

Submitted by: _____

Roll Type: _____

Penalty: _____ **Cost:** _____

Total Refund: _____