



PROPERTY TAX PENALTY CANCELLATION REQUEST FORM
(See Instructions Below the Form)

Note: In order for your Penalty Cancellation Request to be reviewed, you must make the payment in full. If your penalties are cancelled, you will receive a refund.

To request a penalty cancellation, please complete the following information.

Name of Requestor(s): _____

Mailing Address: _____

Daytime Telephone: _____ **Email:** _____

Bill Information: Tax Year(s): _____ Penalty Amount \$ _____

APN (for Secured Property): _____ or

Assessment Number (for Unsecured Property): _____

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

I declare under penalty of perjury that the above explanation is true and complete to the best of my knowledge, and my request meets one of the allowable exceptions listed on the back.

Signature: _____ Date: _____

Sign and mail the request to the above address along with supporting documentation.

I read and acknowledge the instructions provided.

INSTRUCTIONS FOR PROPERTY TAX PENALTY CANCELLATION REQUESTS

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property tax bill by first paying the penalty, and then completing and submitting this request. The payment, signed and completed request form and all supporting documentation are required for consideration of this cancellation request.

The following reasons for late payment are common examples which are NOT sufficient for the Department of Tax and Collections to waive penalties, as prescribed by state law, and these requests will be **denied**:

- I did not receive a tax bill.
- I forgot.
- I was out of town or country.
- I have paid on time in the past for many years and think I should not be penalized this time.
- My bank did not make the payment until after the deadline.
- I thought my mortgage company was going to pay.
- I used a private postal meter machine, such as Pitney Bowes.

The Department of Tax and Collections is governed by the California Revenue and Taxation Code (RTC) in granting a tax penalty cancellation. The following summarizes key concepts in sections of the RTC that provide the legal basis to determine when a tax payment is considered timely and when a tax penalty cancellation request may be granted.

Payment Received Date - Section 2512

(A) Payments received by mail are deemed received based on the United States Postal Service postmark date stamped on the envelope containing the payment or the date the envelope was received in the office if no postmark is available. If the postmark date is after the delinquent date, then the payment is considered late and the delinquent penalty will apply.

(B) Payments made through the Department of Tax and Collections website are deemed received on the date the transaction was completed by the taxpayer. If for any reason you are unable to make your tax payment on the website, you are still responsible to make timely payment in order to avoid penalties.

(C) Payments made through online banking systems are deemed received based on the date the payment is actually received in the office by the Department of Tax and Collections.

Failure to Receive a Tax Bill - Section 2610.5 and 2910.1

The County is required to send the tax bill by November 1 of each year to the address provided on the tax roll. If the bill is not received, the taxes are still considered due, and penalties will still be applied if not paid by the delinquency date.

County Error - Section 4985

A penalty may be canceled if the penalty attached is due to an error made on the tax roll by the Department of Tax and Collections, Auditor, or Assessor.

Cancellation of Penalties - Section 4985.2

Penalties may be cancelled in rare cases of extenuating circumstances. By initialing below, you acknowledge that each of the three criteria are met to qualify for a penalty cancellation under this code section:

- Failure to make a timely payment is due to a reasonable cause, and
- Circumstances beyond the taxpayer's control, and
- Occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.

(Requests made under this section MUST be accompanied by documentation/proof supporting the reason for request.)

Examples of supporting documentation include, but are not limited to:

- Proof of USPS mail delivery, used to prove the envelope was mailed on or before the delinquent date.
- Official government documentation related to mail theft or associated crimes.
- Proof the payment was lost in the mail such as duplicate copies of the check.
- Proof of medical emergency that necessitated missing the tax payment deadlines.
- Banking records.
- Proof of death certificate.

Supplemental Taxes - Section 75.52

If taxes on the supplemental tax bill are not paid on or before the date they become delinquent, a penalty of 10 percent shall attach to them.

The penalty cancellation review process may take between 45-90 days. If you have additional questions or need assistance, please call (408) 808-7962 from 9:00 AM to 4:00 PM, Monday-Friday, or email the Department of Tax and Collections at DTAC-CancelPenalty@fin.sccgov.org. You may also visit our website at www.sccdtac.org for general property tax information.