



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 completing and submitting this request. The 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 & Taxation (R&T) Code in granting a tax penalty cancellation. The following summarizes key concepts in sections of the R&T Code that provide the legal basis to determine when a tax payment is considered timely and when a tax penalty cancellation request may be granted.

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 received 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. Please be advised that if for any reason you are unable to make your tax payment in an automated fashion on the web, 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 by the Department of Tax and Collections.

Section 2610.5 and 2910.1 Failure to receive a tax bill shall not relieve the lien of taxes, nor prevent the imposition of delinquent penalties.

Section 4985 A penalty may be cancelled if the penalty attached is due to an error made on the tax roll by the Department of Tax and Collections, Auditor, or Assessor.

Section 4985.2 On rare occasions of extenuating circumstances, penalties MAY be cancelled under this code if the failure to make a timely payment is due to a reasonable cause and ALL of the following criteria are met:

- The circumstances were beyond the taxpayer's control.
- The circumstances occurred notwithstanding the exercise of ordinary care and judgment.
- The circumstances occurred 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 when contesting missed tax payment deadlines.
- Proof of mail theft or associated crimes.
- Proof of medical emergency that necessitated missing the tax payment deadlines.
- Proof of lost mail.
- Banking records, used when contesting missed tax payment deadlines and/or available funds for payment.
- Proof of death certificate.

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 request for penalty cancellation review process may take 45-90 days. If you have additional questions or need assistance, please call (408) 808-7900 from 9:00 AM to 4:00 PM on Monday-Friday, or email the Department of Tax and Collections at DTAC-CancelPenalty@fin.sccgov.org. You may also visit our website at www.sccdta.org for general property tax information.