



**COVID-19 PROPERTY TAX PENALTY CANCELLATION APPLICATION
APRIL 10, 2020**

INFORMATION & INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING THE COVID-19 PENALTY CANCELLATION REQUEST APPLICATION

In light of the COVID-19 Pandemic and Executive Orders N-33-20 and N-61-20, set in place by Governor Gavin Newsom on March 19, 2020 and May 6, 2020, respectively, the County recognizes the devastating impacts on individuals and homeowners, small business owners, and other property owners. On a case-by-case basis, penalty cancellation applications will be reviewed by the Tax Collector, provided that sufficient explanation of circumstances are provided. Once the application is received, a decision letter or e-mail will follow, and the amount to pay will be disclosed.

In order to comply with the law, you must provide a statement of facts and circumstances that you believe supports your request for penalty cancellation.

The County understands this is an unprecedented and possibly extended time of uncertainty, and appreciates your payment when you are able to do so.

READ THE IMPORTANT INFORMATION SECTION BELOW PRIOR TO COMPLETING THIS FORM.

- Complete all sections of the Penalty Cancellation Application.
- Select the type of bill, bill year and installment for which you are requesting penalty cancellation.
- Submit supporting documentation with your application, if available, such as date of unemployment, hospitalization, etc.

BELOW ARE EXAMPLES OF REQUESTS THAT THE TAX COLLECTOR WILL DENY IF SUBMITTED FOR PENALTY CANCELLATION REVIEW.

1. Requests that the Tax Collector consider the taxpayer's payment history.

The Tax Collector will deny a request to cancel a penalty based on a taxpayer's request to consider the taxpayer's positive payment history. The R&TC does not grant the Tax Collector the authority to consider a taxpayer's payment history, whether positive or negative, in determining whether or not to cancel a penalty.

2. Requests related to home banking or online bill payments.

The Tax Collector will deny a request to cancel a penalty related to a home banking or online bill payment that a taxpayer initiated prior to the delinquency date, which the Tax Collector received after the delinquency date. The reason for this is that the United States Postal Service does not postmark the envelopes used to remit payments from home banking and online bill payment services. In the absence of a postmark, the Tax Collector only considers the received date in determining if the payment is late and if the penalty applies.

3. Requests related to a taxpayer assertion that the taxpayer mailed the payment prior to the delinquency date with sufficient time for the United States Postal Service to deliver the payment prior to the delinquency date.

The Tax Collector will deny a request to cancel a penalty based on an assertion that the taxpayer mailed the payment "early enough" to allow the United States Postal Service sufficient time to deliver the payment prior to the delinquency date. The reason for this is that the R&TC states that the remittance will be deemed received on the date shown by the post office cancellation mark stamped on the envelope.

4. Requests related to the Non-COVID-19 financial circumstances of the taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date.

The Tax Collector will deny a request to cancel a penalty based on the Non-COVID-19 financial circumstances of a taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date.

5. Requests related to the non-receipt of property tax bill.

The Tax Collector will deny a request to cancel a penalty based on non-receipt of a property tax bill. Under the R&TC, there is no provision to cancel penalties imposed for failure to receive a tax bill.

6. Requests related to taxpayer errors submitting a payment through our online payment system.

The Tax Collector will deny a request to cancel a penalty based on the taxpayer submitting incorrect information while submitting an online payment through the Treasurer and Tax Collector's online payment system. The reason for this is that taxpayers agree to Terms of Use and Terms of Payment that place the responsibility with the taxpayer to enter correct account information. Examples of taxpayer online payment errors include, but are not limited to, taxpayer input of an incorrect account or routing number in an e-commerce transaction or failure to accurately validate credit/debit card information.

Due to the anticipated volume of requests, please allow 2-4 weeks for processing.



COVID-19 PENALTY CANCELLATION APPLICATION

If you were impacted by COVID-19 through quarantine, illness or financial hardship, complete and provide documentation, if available, to support your claim. Please read the information sheet prior to completing this request.

TIME SENSITIVE: THIS APPLICATION MUST BE FILED BY JUNE 30, 2020

Requested By:

Name:

Mailing Address:

City: State: Zip:

Daytime Phone No.:

Email:

Property Information:

Assessment Number/Fee Parcel Number (refer to the tax bill):

Owner of Record:

Property Address:

City: State: Zip:

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation:

Tax Type:	Secured – 2 ND Installment only				
	Supplemental	Installment:	1st	2nd	Both

Reason for Request	Lost Job (Permanently/Temporarily)	_____	(Date) (mm/dd/yy)
	Compromised Health (Personal/Family)	_____	(Date) (mm/dd/yy)
	Child Care/Adult Care/Home-Schooling	_____	(Date) (mm/dd/yy)
	Other (Loss of Rental Income, etc.)	_____	(Date) (mm/dd/yy)
	Closed Business	_____	(Date) (mm/dd/yy)

Name of Business County Bus. Lic. #

Describe in detail the reason(s) for filing this request. Attach supporting documentation, if available. Attach additional sheets to this request if you require additional space. Please include the parcel number on each additional sheet and on all documentation.

I, _____ (Name), am applying for penalty relief granted by Executive Orders N-33-20 and N-61-20 related to the COVID-19 pandemic that was due to circumstances beyond my control. The property for which taxes were not paid is either:

- a. residential real property occupied by the taxpayer, or
- b. real property owned and operated by a taxpayer that qualifies as a small business.

I declare under penalty of perjury that the information contained in this request is true and correct and that I am signing as the assessee of record or as his/her authorized agent.

Signature: _____ Date: _____

Sign, date and mail this request, along with any supporting documentation, to the address on page 1 of the Application. The Application, along with supporting documentation, may also be e-mailed to taxcollector@edcgov.us.