Treasurer – Tax Collector
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Treasurer – Tax Collector

A Tradition of Stewardship
A Commitment to Service

PENALTY CANCELLATION REQUEST FORM

To request a penalty cancellation, please complete the following information. If your request is for more than two tax years, please submit a Penalty Cancellation Request Form for each year. The Penalty Cancellation Request Form should be submitted within 30 days of knowledge of the delinquent tax bill.

Name of Requestor(s): _____

Mailing Address: _____

Daytime Telephone: ( )_____**Email***:_____

**Receipt of a penalty cancellation request will be acknowledged with a valid email address*

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

Parcel Number (APN): _____Tax Bill No(s):_____

Describe in detail the reason(s) for filing this claim and attach all supporting documentation. If you require additional space, please attach additional sheets. **Please allow approximately 4-6 weeks to process this request. Requests may take longer during peak collection periods.**

_____

_____

_____

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. Include supporting documentation and two (2) payments:

(1) payment representing the original tax amount; and
(1) payment representing the penalties, costs, and/or interest

A Penalty Cancellation Request will not be approved without payment of taxes in full. Should your request be approved, the payment representing the original tax amount will be immediately processed and the payment representing the penalties, costs, and/or interest will be returned to you. If your request is not approved, both payments will be immediately processed and applied to the taxes in question.

TAX COLLECTOR'S USE ONLY
□**Request APPROVED**
Per Revenue and Taxation Code: □ 2512; □ 2610.5; □ 2910.1; □ 4985; □ 4985.2; □ 75.52
□**Request DENIED**
Reason for denial:

_____

Reviewer Initials _____ Date _____

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 request completed with all supporting documentation and **TWO PAYMENTS (one payment representing the original tax amount, and one payment representing the penalties, costs, and/or interest)** are required for consideration of this cancellation request. The following "reasons" for late payment are common examples which are NOT sufficient for the Tax Collector 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 did not have enough money to pay the tax by the deadline.
- I've paid on time for 30 years and think I should not be penalized this time.
- I did not pay due to some special event.
- My bank returned the check in error.
- Your website rejected my payment.
- I thought my mortgage company was going to pay.

The Tax Collector is governed by the California Revenue & Taxation (R&T) Code in granting a tax penalty cancellation. The following summarizes key 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. For the complete R&T Code go to: http://www.leginfo.ca.gov/.html/rtc_table_of_contents.html

Section 2512

(A) Payments received by mail are deemed received based on the United States Postal Service (USPS) postmark date stamped on the envelope containing the payment or the date received if no postmark is available (foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquent date, then the payment is considered late and the delinquent penalty will apply. Failure of the post office to postmark mail timely, or entirely, does not constitute grounds for penalty cancellation under this section. For more information regarding postmarks, go to http://www.mytaxcollector.com/trUnderstandingPostmarks.aspx.

(B) Payments made through the Tax Collector's website or automated telephone system are deemed received on the date the transaction was completed by the taxpayer. Payments completed on or before 11:59PM of the delinquent date, as evidenced by a confirmation number, will be considered timely. Please be advised that if for any reason you are unable to make your tax payment in an automated fashion over the phone or 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 Tax Collector's Office. Payments received on or before 5:00PM of the delinquent date will be considered timely. Payments of this type often do not include a USPS postmark and can take 5 or more business days to reach our office.

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 due to an error made on the tax roll by the Tax Collector, Auditor, or Assessor. In these cases, a corrected bill will be issued, allowing 30 days to pay without penalty.

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.
- The principal payment for the proper amount of the tax due is made no later than June 30 of the fourth fiscal year following the fiscal year in which the tax became delinquent.

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

Section 75.52 Taxes on the supplemental tax bill are due on the date mailed and shall become delinquent if payment is not received by the designated due date. Penalty shall be cancelled if the taxpayer provides proof that the Tax Collector failed to mail or electronically transmit the tax bill to the address provided on the tax roll or electronic address provided and authorized by the taxpayer to the Tax Collector. If you have additional questions or need assistance, please call (707) 253-4312 from 8:00 AM to 5:00 PM on Monday-Friday, or email the Tax Collector attaxcollector@countyofnapa.org. You may also visit our website at www.countyofnapa.org/taxcollector for general property tax information.