

# County of Placer Treasurer-Tax Collector's Office



## REQUEST FOR CANCELLATION OF DELINQUENT TAX PENALTIES

Please read all three pages completely before completing.

### ASSESSEE INFORMATION:

Applicant Name:		
Assessment Number:		
Mailing Address:		
City:	State:	Zip Code:
Daytime Phone No.		
Email Address (Optional):		

**Please help us to process your request by providing supporting documentation. Failure to provide supporting documentation will require us to return your request for being incomplete. If you do not have supporting documentation you must provide an explanation of your inability to provide supporting documentation.**

To request cancellation of delinquent tax penalties, please complete this form and return it with the following:

- One check for the original amount of taxes due \$ \_\_\_\_\_
- One check for the penalty amount listed on tax bill\* \$ \_\_\_\_\_
- Documentation to substantiate the request
- Check here if applying due to COVID-19 circumstances, and do not include separate check for penalty amount.\*\*
- Sign and date your request

\*If your penalty cancellation request is approved pursuant to California Revenue and Taxation Code, the second check for penalty amount will be returned to you. If the request cannot be cancelled, both checks will be processed for payment.

\*\*For COVID-19 impacts, if your penalty cancellation request is not approved, a second check for the penalty amount will be due within 10 days of the date of the denial letter. Taxes will not be considered paid until the penalty amount is received. Failure to remit the penalty amount timely may result in additional penalties.

**Return all pages of completed form and documentation by mail to:**

Placer County Tax Collector's Office  
2976 Richardson Drive, Auburn, CA 95603

COUNTY USE ONLY:	rec'd _____
Approved / Denied R&T Code: _____	Date: _____ Control # _____
Base Tax Included: Yes / No	Penalty Included Yes / No By: _____

# REQUEST FOR CANCELLATION OF DELINQUENT TAX PENALTIES

ASMT#: \_\_\_\_\_

**For COVID-19 related penalty cancellation requests, please check the following applicable boxes:**

- Lost Job (Permanently / Temporarily): Enclose termination letter or lay-off notice
- Health Condition (Personal/Family): Enclose Doctor / Clinic / Hospital note or record  
Do not include detailed health information
- Child Care / Adult Care / Home-Schooling: Enclose supporting documentation
- Business Closure or Interruption: Enclose supporting documentation
- Other (Loss of rental income, etc.): Enclose supporting documentation

**COVID-19 related requests must be due to County or State stay-at-home order or other impact related to the COVID-19 pandemic.**

**Please fully describe the reason(s) for making this request.**

*The failure to pay timely was due to circumstances beyond my control, occurred despite the exercise of ordinary care, the absence of willful neglect, and was for the following reason(s). I am requesting a cancellation of delinquent tax penalties for the following reason(s):*

*Attach additional pages if necessary.*

## Declaration and Certification

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

Name: \_\_\_\_\_  
(Signature) (Print)

Executed at: \_\_\_\_\_  
(City and State) On: \_\_\_\_\_  
(Date)

# REQUEST FOR CANCELLATION OF DELINQUENT TAX PENALTIES

## PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

### INSTRUCTIONS:

1. Complete the Assessee Information section, sign, and date the form. The form must be signed by an owner whose name appears on the title of the property or his/her authorized agent on page 1.
2. If your request is COVID-19 related check the appropriate boxes on page 2.
3. Provide the reasons for requesting a cancellation of penalties on page 2. Use additional pages if necessary.
4. Attach all supporting documentation (if available) to substantiate your request. Please redact any social security numbers or confidential information on your support documentation. If documentation is not available, please indicate so in your description. Failure to include supporting documentation may cause processing of your request to be delayed.

### **Examples of supporting documentation for COVID-19 related impacts may include, but are not limited to, the following:**

- Note from physician or medical staff (do not include diagnosis or other medical information)
  - Hospital release form indicating date of admission/release
  - Employer notification of business closing, reduced hours, lay-off or termination due to COVID-19
  - Document showing owner/operator inability to conduct business in the ordinary course due to COVID-19
5. Make sure you have completed steps 1 – 4 and check the boxes and fill in the amounts on page 1.
  6. Sign, date and complete the declaration and certification on page 2.
  7. Return your request for penalty cancellation to the Placer County Tax Collector's Office as indicated at the bottom of page 1.

Under California Revenue and Taxation Code section 4985.2, a taxpayer may request cancellation of any penalty on secured, supplemental, or unsecured property taxes by completing and submitting a request to the tax collector. However, penalties incurred as a result of certain financial conditions (e.g. bankruptcy), or other financial circumstance which are not related to COVID-19 may not qualify for cancellation.

If after review, the penalty cancellation is denied, the assessee will receive notice that the penalties are due and payable.

Please contact the Placer County Tax Collector's Office with any questions you have concerning the request for cancellation of penalties process at 530-889-4120 or 888-888-5218.