

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR



JULIE FORRESTER
ASSISTANT TREASURER-TAX
COLLECTOR

MENDOCINO COUNTY TREASURER-TAX COLLECTOR
501 LOW GAP RD. ROOM 1060, UKIAH, CA 95482
(707) 234-6875

PENALTY CANCELLATION REQUEST **COVID-19 IMPACT**

Please review this document in its entirety prior to completing and submitting your request.

Name:

Mailing Address:

Telephone Number:

Email Address:

Parcel Number(s)/Account Number(s):

This Penalty Cancellation Request form is ONLY applicable for property taxes with delinquent penalty dates from March 31, 2020 through April 30, 2020. Any delinquent 1st Installment must be paid, with penalty, prior to submitting this request for a 2nd Installment.

Please indicate the type of tax bill for which you are requesting your penalty cancellation:

Current Secured

Current Supplemental

Current Unsecured

Please fully describe the reason(s) that you have been severely impacted by the COVID-19 pandemic and are requesting this penalty cancellation (if additional space is needed please attach a separate sheet). Print this page of the packet, completed in its entirety, and return with your original tax payment.

I declare, under penalty of perjury, that I have been severely impacted by the COVID-19 pandemic, the information contained in this request is true and correct to the best of my knowledge and belief. I am signing as the Assessee of record or on their behalf.

Signature:

Date:

Print Name:

PENALTY CANCELLATION REQUEST-COVID IMPACT

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on current secured, supplemental, or unsecured property tax bills, **with a delinquent penalty date from March 31, 2020 through April 30, 2020**, by completing and submitting this request.

This request is required to be completed, signed and returned along with the original tax amount. **Payment in full is required at the time of the request for the original tax only.** Please remit to the following address:

**Mendocino County Tax Collector
501 Low Gap Road, Room #1060
Ukiah, CA 95482**

After review and recommendation by the tax collector, all final decisions regarding penalty cancellation requests must be approved by the auditor, per delegation of the board of supervisors.

The following summarizes the key section of the California Revenue & Taxation (R&T) Code that provides the legal basis, applicable to the COVID-19 pandemic, to determine when a request for a penalty cancellation can be granted:

§4985.2. Any penalty, costs, or other charges resulting from tax delinquency may be canceled by the auditor or the tax collector upon a finding of any of the following: (a) failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, provided 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; (b) there was an inadvertent error in the amount of payment made by the taxpayer, provided the principal payment for the proper amount of the tax due is made within 10 days after the notice of shortage is mailed by the tax collector; or (c) the cancellation was ordered by a local, state, or federal court.

Feel free to contact this office directly with any questions you may have concerning this process.