

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

Please review this document in its entirety prior to completing and submitting your request. **If applicable, please refer to Special Requirements for COVID-19 Related Requests (Page 3).**

Name: _____

Complete Mailing Address: _____

Telephone Number: _____

Email Address: _____

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

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

- | | | |
|--|---|---|
| <input type="checkbox"/> Current Secured | <input type="checkbox"/> Current Supplemental | <input type="checkbox"/> Current Unsecured |
| <input type="checkbox"/> Prior Year Secured/Supplemental | | <input type="checkbox"/> Prior Year Unsecured |

Please fully describe the reason(s) for submitting this request (if additional space is needed please attach a separate sheet) and attach any supporting documentation. Print this page of the packet, completed in its entirety, and return with your tax payment.

I declare under penalty of perjury, 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

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on secured, supplemental, or unsecured property taxes by completing and submitting this request.

The request is required to be completed with all supporting documentation attached, and the request must be signed. **Payment in full is required at the time of the request. Please provide two checks – one for the original tax and one for all penalties, interest, and cost only. If your application is approved, your penalty check will be returned to you. If your application is denied, both checks will be applied to the full amount due.**

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 key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax penalty cancellation request can be granted:

§2610.5. Failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed by this code. However, the penalty imposed for delinquent taxes as provided by any section of this code shall be canceled if the assessee or fee owner demonstrates to the tax collector that delinquency is due to the tax collector's failure 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.

§4985. Any delinquent penalty, cost, redemption penalty, interest, or redemption fee, heretofore or hereafter attached, shall upon satisfactory proof submitted by the tax collector, the auditor, or the assessor, be canceled by the auditor upon a showing that the delinquent penalty, cost, redemption penalty, interest, or redemption fee has attached because of either of the following: (a) an error of the tax collector, the auditor, or the assessor or (b) they were unable to complete valid procedures initiated prior to the delinquency date.

§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.

For complete R&T Code visit <http://leginfo.legislature.ca.gov/> (Refer to California Law tab)

Special Requirements for Penalty Cancellations Related to COVID-19

On May 6, 2020, Governor Newsom issued Executive Order N-61-20, this order was not intended to limit or restrict the existing authority of a tax collector, auditor, or board of supervisors to waive, cancel, or excuse penalties, costs, or interest, but was issued to standardize the penalty cancellation process throughout the state.

Beginning July 1, 2020, Mendocino County will begin implementing Executive Order N-61-20 to process all penalty cancellation requests related to COVID-19 through May 6, 2021. Requirements are as follows:

- 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 under Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;
- The taxes owed on the property in question were not delinquent prior to March 4, 2020; therefore, any property owner with unpaid 2019-20 1st installment taxes (penalty date of December 10, 2019) or prior year delinquent taxes as of March 4, 2020, will, unfortunately, **not** qualify to apply for a penalty cancellation on the 2019-20 2nd installment;
- The taxpayer completes and returns the Request for Penalty Cancellation form, remits payment, along with requested documentation as directed in the instructions, no later than May 6, 2021; and
- The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19. Documentation must be provided.

Examples of Supporting Documentation Required For All Requests

Examples include, but are not limited to, the following:

- Death Certificate
- Note from Physician or Medical Staff
- Hospital Release Form Indicating Date of Admission
- Police Report
- Insurance Claim
- Letter from the US Postal Service
- Documentation of COVID-19 Related Loss of Business Revenue
- Documentation of COVID-19 Related Loss of Employment

Please Note: In the event a check was remitted timely but never received by the tax collector, the following documentation is required:

- A Copy of the Check Register
- A Copy of the Bank Statement (this statement must validate that the checks immediately preceding and immediately following the "never received" check have cleared your bank within the applicable timeframe).

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