



COUNTY OF MENDOCINO

501 Low Gap Rd., Room 1060
Ukiah, California 95482
Phone (707) 234-6875
Fax (707) 463-4166

Shari L. Schapmire
Treasurer-Tax Collector

PENALTY CANCELLATION REQUEST

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) _____

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

- Current Secured Current Supplemental Current Unsecured
 Prior Secured/Supplemental Prior Unsecured

Please fully describe the reason(s) for submitting this request (if additional space is required attach a separate sheet). In addition, all supporting documentation must be attached.

I declare under penalty of perjury that 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 his/her behalf.

Signature _____

Date: _____

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 and interest. 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 payment is considered timely, or when a tax penalty cancellation request can be granted:

§2512. (a) If a remittance to cover a payment required by law to be made to a taxing agency prior to a specified date and hour is (a) deposited in the United States mail in a sealed envelope, properly addressed with the required postage prepaid, or (b) deposited for shipment with an independent delivery service that is an Internal Revenue Service designated delivery service or has been approved by the tax collector, in a sealed envelope or package, properly addressed with the required fee prepaid, delivery of which shall not be later than 5 p.m. on the next business day after the effective delinquent date, the remittance shall be deemed received on the date shown by the post office cancellation mark stamped upon the envelope containing the remittance, or the independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope or package containing the remittance, or on the date it was mailed if proof satisfactory to the tax collector establishes that the mailing occurred on an earlier date. The taxing agency is not required to accept a payment actually received in the mail if it is received more than 30 days after the date and time set by law for the payment.

(b) If a remittance to cover a payment, required by law to be made to a taxing agency prior to a specified date and hour, is made by an electronic payment option, such as wire transfer, telephoned credit card, or electronic Internet means, the remittance shall be deemed received on the date the transaction was completed by the taxpayer, if the remittance was made on the taxing agency's authorized Internet Web site or via the taxing agency's authorized telephone number. Proof of completion of the transaction in the form of a confirmation number or other convincing evidence shall be presented by the taxpayer to the satisfaction of the tax collector.

§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 proved 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://www.leginfo.ca.gov/html/rtc_table_of_contents.html.

Examples of Supporting Documentation 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

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.