



DANA L. HOLLMER  
Treasurer-Tax Collector

DIANE HOSS  
Asst. Treasurer-Tax Collector

**TEHAMA COUNTY TREASURER-TAX COLLECTOR**

**APPLICANT** \_\_\_\_\_ **PARCEL NUMBER** \_\_\_\_\_

**ADDRESS** \_\_\_\_\_ **FOR FISCAL YEAR(S)** \_\_\_\_\_

**CITY/STATE/ZIP** \_\_\_\_\_ **CONTACT PHONE** \_\_\_\_\_

**APPLICATION FOR WAIVER OF DELINQUENT FEES**

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws of the Revenue and Taxation Code of the State of California. Section 2610.5 of the R & T Code indicates that "failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed". Exceptions can be made if the assessee demonstrates to the Tax Collector that delinquency is due to the Tax Collector's failure to mail the notice to the address provided on the tax roll.

Please complete and return this form no later than \_\_\_\_\_ or no consideration for waiver of delinquent fees will be given. If you are applying for waiver on a tax bill that has already been paid, a copy of your proof of payment must be attached. A cancelled check, money order or an official "paid" receipt will be accepted as proof of payment, but does not constitute approval of waiver of penalty.

**REASON FOR REQUEST:**



**Section 2610.5** Change in ownership occurred after January 1. Tax bill was mailed to old owner and not received by new owner. (Applies to current year only.) Staff to confirm that no "new owner" bill has been mailed with minimum of 30 days to pay timely. (Can be approved by Tax Collector or Assessor staff.)



**Section 4985** Tax bill was mailed to incorrect address due to Tax Collector or Assessor's error.



- Section 4985.2**
- 1) Payment was mailed timely, but was postmarked late by Post Office. (Must have written statement and verification from postal service.)
  - 2) Check was returned by the bank due to a bank error. (Must be accompanied by written verification from the bank.)
  - 3) Check was mailed, but not received by the Tax Collector. (Must be accompanied by copy of the check register showing when the check was written and a copy of the last two bank statements showing that the check has not cleared the bank. This option only valid 60 days from date check written.)

(All 4985.2 options listed above must be Tax Collector approval only.)



**Other:** (Requires written explanation of circumstances and can only be approved by Tax Collector or Assessor staff.)

\* \_\_\_\_\_ \*Approval must specify applicable R & T Code

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, \_\_\_\_\_, certify under penalty of perjury that the above information is true and correct.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Owner/Assessee

**Approval Expiration Date:** \_\_\_\_\_ (no more than 30 days)



APPROVED - Signature



DENIED - Signature