

PARKER R. HUNT  
Treasurer-Tax Collector



LORRIE BROWN  
Asst. Treasurer-Tax Collector

## TEHAMA COUNTY TREASURER-TAX COLLECTOR APPLICATION FOR WAIVER OF DELINQUENT PENALTIES/ FEES

Applicant Name: \_\_\_\_\_ ASMT #: \_\_\_\_\_

Additional ASMT #: \_\_\_\_\_ Tax Year(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_ Postal: \_\_\_\_\_

Contact Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws set forth in the Revenue and Taxation Code (R&T Code) of the State of California. Waiver of these penalties may be considered in very specific circumstances, as identified in the R&T Code. Please review the information below. If you believe your circumstances qualify under the identified code sections and would like to apply for a penalty waiver, please complete this form indicating the reason you believe you qualify, and return it to this office with the appropriate documentation. Waiver of penalties is at the Tax Collector's discretion within the confines of the R&T Code. A waiver must be based on reason, supported by documentation, and is not guaranteed. **Failure to receive a tax bill that was generated and mailed timely by the Tax Collector is NOT a qualifying circumstance**, per R&T Code section 2610.5, which states in part, "failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed." **Financial hardships are not a qualifying circumstance under section 4985.2**. Examples of financial hardship may include but are not limited to, loss of income, job loss, loss of investments, unfavorable business environment, business closure, or lack of liquidity.

Please check the box associated with the reason for penalty waiver request:

- Section 2610.5:** Tax Collector failed to mail a tax bill.
- Section 4985:** Tax bill was mailed to incorrect address due to Tax Collector or Assessor error.
- Section 4985.2:** Other reasonable causes and circumstances beyond the taxpayer's control. *MUST include a written explanation of circumstances and supporting documentation.*

**Sign and date the sworn statement below. Return this form along with TWO checks: one check for the original tax amount only, and one check for the penalty and fee amount only. WE WILL NOT consider your application if payment is not included.** If your application is approved, the check written for the penalty and fee amount will be returned to you. If your application is denied, both checks will be processed to satisfy the amount due on the tax bill. Please allow up to four weeks for penalty waiver processing.

**I, \_\_\_\_\_, certify under penalty of perjury, on the date of \_\_\_\_\_, that the above information and any statements, or additional provided documentation are true and correct.**

Tax Collector Use Only:

Staff Recommendation

Approval  Staff: \_\_\_\_\_

Denial  Date: \_\_\_\_\_

Date Received: \_\_\_\_\_

Tax Collector Decision

Approved  Tax Collector: \_\_\_\_\_

Denied  Date: \_\_\_\_\_