

Contra Costa County Tax Collector

Application for Tax Penalty Relief

Request for relief from tax delinquency penalties, tax defaulted property penalties and/or costs associated with tax delinquencies or defaults must be completed on this application. Full payment of taxes, penalties and applicable costs currently due and all supporting documentation must also be included with the application, or it will be denied.

MAILING ADDRESS

Last Name	First	MI	Daytime Phone (_____)
No.	Street		Parcel/Account No. _____
City	Zip Code		Date Paid _____ Amount \$ _____

Type of Tax Paid: Secured Unsecured Supplemental Prior Years

Taxes paid with a mail-in check. Please provide a copy of check register showing at least five checks issued before and after payment, and bank statements beginning with date of check through today's date.

Taxes paid with a credit card. Please provide confirmation number and a copy of credit card statement.

Taxes paid with electronic check. Please provide confirmation number and a copy of bank statement.

Briefly describe the reason for application for Tax Penalty Relief. A detail, written explanation must include **all** supporting documentation listed above with the application, or it will be denied. Allow 60 days for a response.

I declare and certify under penalty of perjury under the laws of the State of California that the foregoing statement on this application is true and correct and that the person signing this application is the person paying the taxes, or his/her guardian, executor or administrator.

Signature: _____ Date: _____

FOR OFFICE USE ONLY—PLEASE DO NOT WRITE BELOW.

Reason(s) for denial:

- | | |
|--|--|
| A. USPS Official Postmark Later Than Due Date. | E. Insufficient Documentation Provided. |
| B. History of Previous Property Ownership in CA. | F. Confusion with Impound Account or Refinance. |
| C. New Mailing Address Not Reported Correctly. | G. Taxpayer Error in Mailing Payment On Time |
| D. Third-party Error in Sending Payment. | H. Tax Bill Sent to Address on File at Assessor's. |

Explanation/Other Reason: _____

Information on Tax Penalty Relief

Sometimes mail does go astray, sometimes credit card transactions fail to transfer, and sometimes electronic checks fail to process. In these cases we will need documentation that provides evidence to the Tax Collector that your payment was made timely.

If you remitted your tax payment and it was not received by the Tax Collector, or it was received late and incurred a penalty, please read the laws about waiving penalties, and then fill out the [Application for Tax Penalty Relief](#) form.

The California Revenue and Taxation Code states:

§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.

§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. 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. This subdivision does not apply to payments by electronic fund transfer as provided in Sections 2503.1 and 2503.2.

(c) This section does not, for purposes of applying subdivision (a) of Section 3707, apply to a remittance sent by mail, by independent delivery service, or by electronic payment option for the redemption of tax-defaulted property.

§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.

(c) The cancellation was ordered by a local, state, or federal court.

(d) (1) Failure to make a timely payment is due to a documented hardship, as determined by the tax collector, arising from a shelter-in-place order if the principal payment for the proper amount of tax due is paid no later than June 30 of the fiscal year in which the payment first became delinquent.

(2) For purposes of this subdivision, "shelter-in-place order" means an order that meets all of the following criteria:

(A) The order is issued by the Governor or the local health officer of the city, county, or city and county in which the property is located or in which the property owner resides.

(B) The order is enforceable under Section 101029 or 120295 of the Health and Safety Code.

(C) The order requires all persons to remain in their place of residence, except for essential activities as defined in the order.

For other Revenue and Taxation Codes (RTC), please visit California's Online Law Library at: www.leginfo.ca.gov