



OFFICE OF THE TREASURER-TAX COLLECTOR

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SANTA ANA, CA 92702-1438

<http://bos.ocgov.com/octaxbill>

PENALTY CANCELLATION REQUEST FORM

(Instructions on reverse)

Please complete the following information for which you are requesting a penalty cancellation. If your request is for more than two tax years, please submit a Penalty Cancellation Request form for each year. **If the current taxes are unpaid, please submit the original payment along with this request.** Each request must be signed and dated by the taxpayer.

Taxpayer Name: _____

Claimant Name: _____

(if different from above)

Mailing Address: _____

Daytime Telephone: () _____ **Email*:** _____

Bill Information: Tax Year(s) _____ Penalty Amount \$ _____

Secured Supplemental Parcel Number (APN): _____

Unsecured TC Reference No.: _____ Assessment No.(s): _____

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation to support your request. If you require additional space, please attach additional sheets to the request.

I declare under penalty of perjury that the above explanation is true and complete to the best of my knowledge and belief and my request meets one of the allowable exceptions listed on the back.

Signature: _____ Date: _____

*Receipt of penalty request will be acknowledged if a valid email is included.

Sign and mail the request, along with all your supporting documentation to the address below:

Orange County Treasurer-Tax Collector

Attn: Penalty Cancellation Request

P. O. Box 1438

Santa Ana, CA 92702-1438

You may also scan and email this request and all back-up to ttcinfo@ttc.ocgov.com or fax it to (714) 834-5361. All requests will be reviewed and best efforts made to notify the taxpayer within 60 days of a decision.

Mission: Ensure safe and timely receipt, deposit, collection and investment of public funds.

INSTRUCTIONS FOR PENALTY CANCELLATION REQUESTS
PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property by completing and submitting this request. The request is required to be completed with all supporting documentation, and the request must be signed.

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 may be granted. For the complete R&T Code go to: http://www.leginfo.ca.gov/html/rtc_table_of_contents.html

R&T Section: Comments:

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| 2512 | a) Payments received by mail are deemed received based on the United States Postal Service postmark date stamped on the envelope containing the payment (foreign postmarks and private metered postage are not acceptable). If the postmark date is after the last payment date, then the payment is considered late and the delinquent penalty will apply.
b) Payments made by a County electronic payment option, which include only the Tax Collector's website or Tax Collector's automated telephone system, are deemed received on the date the transaction was completed by the taxpayer. Payments completed on or before 11:59 p.m. of the last payment date as evidenced by a confirmation number will be considered timely.
c) Payments made through online or home banking systems are deemed received based on the date and time the payment is actually received by the Tax Collector. Payments received on or before 5:00 pm of the last payment date will be considered timely. Please be aware that it may take 5-7 days for us to receive payments of this type which can come in by mail or electronic methods. |
| 2610.5 and 2910.1 | Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties. |
| 4911(a) | If the taxpayer can demonstrate that the current taxes were paid on a wrong parcel by mistake, the Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended. This will occur provided the payment was received a) on time for the correct amount of the tax due, b) before the property has transferred ownership, and c) before two years have elapsed since the date of payment. |
| 4920-4925 | A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel by mistake and the payment was received on time for the correct amount of the tax due. |
| 4985 | A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information provided to the taxpayer <u>in writing</u> by the County. |
| 4985.2 | A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside a taxpayer's control, provided the taxpayer is not negligent. Failure of the post office to postmark mail timely does <u>not</u> constitute grounds for penalty cancellation under this section. Documentation of events, such as hospitalization on the payment due date is required. |

If you have additional questions or need additional assistance, call (714) 834-3411 between 9:00 am and 4:45 p.m. Monday through Friday or e-mail us at ttcinfo@ocgov.com. You may also visit our website at <http://bos.ocgov.com/octaxbill> for general property tax information under our Frequently Asked Questions section.