



COUNTY OF LAKE TREASURER-TAX COLLECTOR

Barbara C. Ringen, Treasurer-Tax Collector
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PENALTY CANCELLATION REQUEST

Please review this entire document prior to submitting your request. If your application is COVID-19 related please make sure to review the special requirements (Page 3).

Name:		
Mailing Address:		
City:	State:	Zip Code:
Phone:		
Parcel Number (APN):		
Assessment Number (ASMT):		

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

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

Please fully describe the reason(s) for submitting this request and attach any supporting documentation. Attach additional pages if needed. Form along with payment is required at the time of submission.

I declare under penalty of perjury that the information contained in the foregoing statement is true and correct and that I am signing as the assessee of record or his/her authorized agent.

Signature

Date

Print Name

<u>For Tax Collector Use Only</u>	
Date Received: _____	Payment Submitted _____ (Y/N)
Approved: _____	Denied: _____
By: _____	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 the request is submitted. Please provide two checks-one for the original tax and one for all penalties, interest and cost only. If your application is approved, your penalty check will be returned to you. If your application is denied, both checks will be applied to the full amount due.**

Please remit your request to the following address:

**Lake County Tax Collector
255 N. Forbes St., Room 215
Lakeport CA 95453**

The following summarizes key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax penalty cancellation request can be granted:

§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.

§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 30th 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 notice of shortage is mailed by the tax collector; or (c) the cancellation was ordered by a local, state, or federal court.

Special Requirements for COVID-19 Related Penalty Cancellations

On May 6, 2020, Governor Newsom issued Executive Order N-61-20, this order was not intended to limit or restrict the existing authority of a tax collector, auditor, or board of supervisors to waive, cancel, or excuse penalties, costs, or interest, but was issued to standardize the penalty cancellation process throughout the state.

Beginning July 1, 2020, Lake County will begin implementing Executive Order N-61-20 to process all penalty cancellation requests related to COVID-19 through May 6, 2021.

Requirements are as follows:

The property for which taxes were not paid is either (a) residential real property occupied by the taxpayer, or (b) real property owned and operated by a taxpayer that qualifies as a small business under Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;

The taxes owed on the property in question were not delinquent prior to March 4, 2020; therefore; any property owner with unpaid 2019-20, 1st installment taxes (penalty due date of December 10, 2019) or prior year delinquent taxes as of March 4, 2020, will, unfortunately, not qualify to apply for a penalty cancellation.

The taxpayer completes and returns the Request for Penalty Cancellation form, remits payment, along with requested documentation as in the instructions, no later than May 6, 2021; and

The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any , local, state, or federal government response to COVID-19.

DOCUMENTATION MUST BE PROVIDED

Examples of Supporting Documentation Required For All Requests

Examples 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
- Documentation of COVID-19 Related Loss of Business Revenue
- Documentation of COVID-19 Related Loss of Employment

Please Note: In the event a check was mailed in 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).

Please contact our office if you have any questions regarding the penalty cancellation process.