

OFFICE OF THE TREASURER-TAX COLLECTOR

SHARI L. FREIDENRICH, CPA P.O. Box 1438 625 N. Ross Street, Building 11, Room G-58 SANTA ANA, CA 92702-1438 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:				
			I*:	
Bill Information: Tax Ye	ear(s)	New york and	Penalty Amount \$_	
Secured	Supplemental	Parcel Numb	per (APN):	
Unsecured TC Re	ference No.:	Assessm	ent No.(s):	
Please fully describe the reasyour request. If you require a	son(s) for filing this cadditional space, plea	laim. Attach all ase attach addit	l supporting documer tional sheets to the re	itation to support equest.
Annual Control			and a long to pro-	1397
	use to seed a		senal region of bil	in Inverta
			total Marie of Mich	II
I declare under penalty of pe knowledge and belief and my	erjury that the above request meets one	explanation is of the allowable	true and complete to exceptions listed on	o the best of my the back.
Signature:	H TO RAYING THE 2 HI	Date:	HELENO O LES SE ESCO.	
Sign and mail the request,	along with all your			

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.

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:

- 2512
- a) Taxpayers who send their payments by mail are cautioned that the U.S. Postal Service only postmarks certain mail, depending on the type of postage used, and may not postmark mail on the same day deposited by a taxpayer. Payments received by mail are deemed received based on the U.S. Postal Service postmark date stamped on the envelope containing the payment (office machine cancellations, foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquency date, then the payment is considered late. The delinquent penalty will apply and will not be cancelled. If a payment is received after the delinquency date and does not have a U.S. Postal Service postmark on the envelope, the payment will be considered late and the delinquent penalty will apply and will not be cancelled. Please see important information about postmarks on our website at ocgov.com/postmarks.
- b) Payments made by a County electronic payment option, which include only the Treasurer-Tax Collector's website or automated telephone payment system, are deemed received on the date the transaction was completed. Payments completed on or before midnight of the last payment date as evidenced by a confirmation number will be considered timely. If a confirmation is not received, then the payment was not processed and will not be considered a valid reason to cancel the delinquency penalty.
- c) Payments made through online or home banking systems are deemed received based on the date the payment is actually **received** by the Tax Collector. Payments received on or before 5:00 pm of the delinquency date will be considered timely.
- 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 ocgov.com/octaxbill for general property tax information under our Frequently Asked Questions section.