



COUNTY OF SAN LUIS OBISPO
AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR
 James W. Hamilton, CPA Auditor-Controller • Treasurer-Tax Collector
 Lydia J. Corr, CPA Assistant Auditor-Controller • Treasurer-Tax Collector

PENALTY CANCELLATION REQUEST

Please first read the back of this request for important information

Claimant Name: _____
 Mailing Address: _____
 Daytime Telephone: _____ Email: _____

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation.

Bill Type

Current Year Supplemental Prior Years Unsecured Revised Bill Business License / TOT

Bill Number: ____ / ____ - ____ - ____ Installment 1st Installment 2nd

Bill Number: ____ / ____ - ____ - ____ Installment 1st Installment 2nd

***For more than two tax years, an additional Penalty Cancellation Request form is required. Each request must be signed and dated.**

Describe in detail the reason(s) for filing this request. Attach all supporting documentation. If you require additional space, attach additional sheets to this request:

Please reference the California Revenue & Taxation Code(s) that apply to your request. (See back) _____

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

Signature: _____ Date: _____

Tax Collector Office Use Only
Supervisor Initial: _____
Review Date: _____

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

Auditor-Controller-Treasurer-Tax Collector
Attn: Supervisor
1055 Monterey St D-290
San Luis Obispo, CA 93408

You may also scan and email this request to tcc@co.slo.ca.us or fill out online at www.slocountytax.org

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property tax bills by completing and submitting this request. Request may only be granted if **all three conditions** below are met:

- The request is completed with all supporting documentation.
- The request is signed
- The request is supported by one or more of the California Revenue & Taxation (R&T) Code sections below that allow the Tax Collector to legally cancel penalties.

What is not “beyond the taxpayer’s control”?

- You experienced financial hardship and could not pay on time. There is no provision of law that allows the Tax Collector to cancel penalties for this reason.
- You always pay your property taxes on time
- You were on vacation or out of the country and forgot to pay
- You were confused about when property taxes were due

What is “beyond the taxpayer’s control”?

- A medical emergency involving you on the last day to pay taxes
- The death of an immediate family occurs on the last day to pay taxes
- Theft or mishandling of your payment within the U.S. Postal Service’s control

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 can be granted.

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

R&T Code 2512 A mailed tax payment is considered timely when it is postmarked on or prior to the delinquency date by the United States Postal Service (foreign postmarks and private metered postage are not acceptable).

R&T Code 2610.5 Failure to receive annual tax bill is never grounds to cancel a tax penalty. “...penalties imposed may be canceled...if the assessee or fee owners demonstrate to the tax collector that the delinquency is due to the county's failure to send a notice of taxes to the owner of property acquired after the lien date (January 1) on the secured roll...”

R&T Code 4911(a) If the taxpayer can demonstrate that the current taxes were paid on a wrong parcel by mistake; Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended; provided the payment was received on time for the correct amount of the tax due and before the property has transferred ownership, and before two years have elapsed since the date of payment.

R&T Code 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.

R&T Code 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 expressly given to the taxpayer in writing by the County.

R&T Code 4985.2 A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside taxpayer's control, provided the taxpayer is not negligent. Failure of the post office to postmark mail timely does not constitute grounds for penalty cancellation under this section.

R&T Code 4986 A penalty may be cancelled to correct a specified error on the part of the County.

If you have additional questions or need additional assistance, you may call our office, Monday through Friday, 8 a.m. to 5 p.m. PST, excluding holidays, at (805) 781-5831, or visit our website at <http://www.slocountytax.org>.

County of San Luis Obispo Government Center

1055 Monterey Street, Room D290 | San Luis Obispo, CA 93408 | (P) 805-781-5831 | (F) 805-781-5362

tcc@co.slo.ca.us | <http://sloacttc.com>