



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

Secured Property Tax Penalty Waiver Request for COVID-19

This waiver must be received, along with payment, on or before May 6, 2021 (Governor's Executive Order N-61-20).

Notwithstanding any other provision of law, under authority granted pursuant to California Revenue and Taxation Code section 4985.2, the San Luis Obispo County Tax Collector will not collect any interest or penalties on any installment of secured property taxes payable on eligible real property that first becomes delinquent between March 4, 2020 and May 6, 2021, when claimed by a taxpayer to be delinquent as the result of reasonable cause or circumstances related to COVID-19, if paid on or before May 6, 2021.

Eligible properties are those meeting either of the following conditions:

- The property is the Taxpayer's primary residence as evidenced by existence of a Homeowner's Exemption or is eligible for a Homeowner's Exemption, or;
The property is associated with a small business (as defined by the Small Business Administration as having annual revenue under \$7.5 million).

Claim Procedure:

- Identify any eligible properties requested for waiver of penalties and interest arising from delinquent installments claimed to be the result of circumstances related to COVID-19.
When you pay your property taxes, sign and return this form along with your payment. Proof of eligibility may be requested.
This waiver request and any payment due must be received on or before May 6, 2021. Penalties and interest may apply if waiver request and payment are not received by May 6, 2021.
The Tax Collector will remove any penalties or interest at the time your payment is processed.

Table with 5 columns: Assessment Number (APN), Property Address, Property Owner, Primary Residence, Qualifying Small Bus. Includes a 'Check One' header for the last two columns.

I request waiver of penalty and interest imposed upon eligible properties identified herein (for which I am the assessee) for property tax installments first becoming delinquent between March 4, 2020 and May 6, 2021 and claim that I have suffered economic hardship or was unable to tender payment as a result of the COVID-19 emergency. I acknowledge under penalty of perjury that the information I have provided here is true and correct.

Applicant Signature

Phone Number

Date

County of San Luis Obispo Government Center