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

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 during the term of a COVID-19 stay-at-home order when claimed by a taxpayer to be delinquent as the result of reasonable cause or circumstances related to COVID-19.

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.
- The Tax Collector will remove any penalties or interest at the time your payment is processed.

			Check One	
Assessment Number (APN)	Property Address	Property Owner	Primary Residence	Qualifying Small Bus.

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 during the term of a COVID-19 stay-at-home order and claim that I have suffered economic hardship or was unable to tender payment as a result of the COVID-19 stay-at-home order. I acknowledge under penalty of perjury that the information I have provided here is true and correct.

Applicant Signature _____ **Phone Number** _____ **Date** _____

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