Sandie Arnott
TREASURER - TAX COLLECTOR

Anthony J. Clifford
ASSISTANT TREASURER

Robin N. Elliott
ASSISTANT TAX COLLECTOR

APPLICATION FOR WAIVER OF DELINQUENT PENALTIES/FEES

Applicant Name_____Parcel Number_____

Tax Type (Secured/Supplemental/Unsecured/Redemption)_____ Tax Year_____

Property Address _____

Telephone Number _____ Email Address (Optional)_____

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws set forth in the Revenue and Taxation Code of the State of California. Waiver of these penalties may be considered in very specific circumstances, as identified in the R&T Code. Please review the information below. If you believe your circumstances qualify under the identified code sections and would like to apply for a penalty waiver, please complete this form indicating the reason you believe you qualify and return it to us with the appropriate documentation. Waiver of penalties is at the Tax Collector's discretion based on reason and supporting documentation, and is **not guaranteed**. ***Please note that failure to receive a tax bill that was generated and mailed timely by the Tax Collector is NOT a qualifying circumstance, per R&T Code section 2610.5, which states in part "failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed."*** The only exception to this falls under the terms of Code Section 4985 as outlined below.

Check the box associated with the reason for penalty waiver request:

□ **Section 2610.5**: Change in ownership occurred after the lien date (January 1); tax bill was issued to prior owner, no bill was issued to new owner. ***This option only valid within the current tax year.***
□ **Section 2610.5**: Tax Collector failed to mail tax bill.
□ **Section 4985**: Tax bill was mailed to incorrect address due to Tax Collector or Assessor's error.
□ Section 4985.2: Check was returned by the bank due to bank error. Must be accompanied by written verification from the bank.
□ **Section 4985.2**: Other reasonable cause and circumstances beyond the taxpayer's control. ***Include written explanation of circumstances and supporting documentation.***

Complete the affidavit below, sign, and return this form along with **two** checks: **one check for the original tax amount *only* and one check for the penalty and fee amount *only*. We WILL NOT consider your application if payment is not included**. If your application is approved, the check written for the penalty and fee amount will be returned to you. If your application is not approved, both checks will be processed to satisfy the amount due on the tax bill. Please allow 4-6 weeks for penalty appeal processing.

I, _____, certify under penalty of perjury that the above information and any attached documentation is true and correct.

Applicant Signature _____ Date _____

□ Approved □ Denied Reviewed by _____ Date _____

555 County Center, 1st Floor, Redwood City, CA 94063

Treasurer
(650) 363-4580 ♦ Fax: (650) 363-4944
treasurer.smcgov.org

Tax Collector
(866) 220-0308 ♦ Fax: (650) 599-1511
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