



**Treasurer – Tax Collector**

Peggy Moak, Treasurer-Tax Collector

**Property Tax Division**

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[buttecounty.net/ttc](http://buttecounty.net/ttc)

## REQUEST FOR RELIEF OF TAX PENALTIES

**INSTRUCTIONS:**

1. PLEASE REVIEW THE INFORMATION ON THE FOLLOWING PAGE BEFORE COMPLETING THIS FORM
1. COMPLETE AND RETURN THIS APPLICATION TO THE BUTTE COUNTY TAX COLLECTORS OFFICE.
2. SUBMIT TWO CHECKS PAYABLE TO THE BUTTE COUNTY TAX COLLECTOR. *FAILURE TO SUBMIT BOTH CHECKS MAY RESULT IN A DENIAL*
  - A. CHECK 1: BASE AMOUNT OF TAX
  - B. CHECK 2: PENALTY AMOUNT ONLY (IF PENALTIES ARE RELIEVED, THIS CHECK WILL BE RETURNED TO YOU.)
3. SUBMIT ANY AND ALL SUPPORTING DOCUMENTATION TO THIS REQUEST.
4. IF YOU ARE SUBMITTING YOUR REQUEST DUE TO A LOST CHECK, PLEASE INCLUDE THE FOLLOWING:
  - A. PHOTOCOPIES OF YOUR CHECK REGISTER OR DUPLICATE CHECK COPY OF THE ORIGINAL PAYMENT CHECK
  - B. PHOTOCOPIES OF BANK STATEMENTS COVERING THE PERIOD THE LOST CHECK WAS WRITTEN AND SHOWING THE GAP IN CHECK NUMBER SEQUENCE FOR THE CHECK WRITTEN.
  - C. INCLUDE IN YOUR REQUEST THE ORIGINAL CHECK NUMBER, DATE, CHECK AMOUNT AND DATE MAILED

**PLEASE NOTE: MISSING OR INCOMPLETE SUPPORTING DOCUMENTATION MAY RESULT IN A REQUEST BEING DENIED.**

NAME: \_\_\_\_\_

DAYTIME PHONE: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PARCEL OR ASSESSMENT NUMBER(S): \_\_\_\_\_

PLEASE FULLY DESCRIBE THE REASON(S) FOR FILING THIS CLAIM. IF YOU REQUIRE ADDITIONAL SPACE, PLEASE ATTACH ADDITIONAL SHEETS TO THE REQUEST.

*I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING IS TRUE AND CORRECT.*

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

PLEASE ALLOW 2-4 WEEK FOR PROCESSING. REQUEST MAY TAKE LONGER DURING PEAK COLLECTION PERIODS.

## **-PLEASE READ BEFORE COMPLETING YOUR REQUEST-**

The California Revenue and Taxation (R&T) Code grants the Tax Collector the authority to cancel penalties in limited circumstances. The following summarizes key sections of the California Revenue & Taxation (R&T) Code providing 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:

<https://www.boe.ca.gov/lawguides/property/current/ptlg/rt/revenue-and-taxation-code.html>

### **Examples of situations 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 confused about when property taxes were due
- You were on vacation or out of the country and forgot to pay

### **Examples of situations that may be “beyond the taxpayer’s control”:**

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

### **R&T Section and Summary:**

#### **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 [www.buttecounty.net/ttc](http://www.buttecounty.net/ttc)

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. This will not be considered a valid reason to cancel the 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. Only payments received on or before 5:00 p.m. of the due date will be considered timely. *(Please note: Online Bill-Pay processing centers generally do not postmark their envelopes; therefore, when there is no postmark on an envelope, the legal date of receipt is the date the Tax Collector's office receives the payment, not the date on the check.)*

#### **2610.5 & 2910.1**

Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties.

**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 not constitute grounds for penalty cancellation under this section. Documentation of events, such as hospitalization on the payment due date is required.

**4986** A penalty may be cancelled to correct a specified error on the part of the County.