

# **COUNTY OF SANTA CRUZ**

TREASURER-TAX COLLECTOR 701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 95060-4073 SANTA CRUZ, CA 95061 • (831) 454-2510 • <u>ttc.webmail@santacruzcounty.us</u>

## Tax Penalty Cancellation Request-COVID 19 related version: 4/2/2020

A taxpayer may request cancellation of a penalty assessed on a Secured or Unsecured property. <u>Use this form only</u> if your reason for requesting a waiver is related to a COVID-19 physical illness concern or the shelter-in-place order.

### Instructions for completing the Tax Penalty Cancellation Request Form:

**Step 1:** Complete the informational section, sign and date the form (must be signed by one of the owners whose name is on the title of the property).

Step 2: Mail the completed and signed request form. Mail to: TREASURER-TAX COLLECTOR 701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 95060 Attention: COVID-19 WAIVER

**Step 3:** Fee cancellation requests will not be reviewed until after April 11, 2020 with a response expected to be sent to within two weeks. If your request is approved or denied, you will be notified. If approved, the form will be returned to you to keep until you make your payment.

**Step 4:** When you are able to make your property tax payment, attach the approved waiver form to the payment. At the time your payment is entered into the property tax software, staff will remove the penalties and interest related specifically to the April 10, 2020, second installment. Charges related to previous or future tax installments will not be included in this waiver. If you will be paying via an online payment, please call 831-454-2510 to make arrangements to have your waiver form included.

Penalty Cancellation Requested By: Name					
Mailing Address					
City	Sta	te	Zip Code		
Daytime Phone No. (	)		-		
Email:					
Property Information	<b>1:</b> Assessor Parcel # (AP	N) (located	d on tax bill):		
Property Address:					
	(Street)				
	(City)		(State)	(Zip Code)	

#### Santa Cruz County Tax Penalty Cancellation Request-COVID 19 related Ver. 4/2/2020 Page 2

This fee waiver is being submitted because you believe that the waiver meets the requirements of California Revenue and Tax Code Section 4985.2. This Tax Code section allows the Santa Cruz County Tax Collector to waive penalties and interest for *circumstances* beyond the taxpayer's control and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.

Specifically, on March 16, 2020, under authority of California Health and Safety Code, the Health Officer of the County of Santa Cruz ordered all individuals currently living within Santa Cruz County to shelter at their place of residence and to cease all non-essential travel. The State of California later issued a similar order for all California citizens. This order unexpectedly resulted in both economic interruptions and health concerns resulting in some property owners being unable to pay the second installment of their property taxes by the stated deadline of April 10, 2020.

### Reason (s) for Application for Tax Penalty Cancellation related to COVID-19

Economic interruptions

Health concerns or related illness

Please fully describe below the reason(s) for filing this request. The reason(s) must be associated with an economic/financial hardship and/or an inability to tender payment due to the County's stay-at-home order or other circumstances associated with the COVID-19 pandemic

(Continue to back of page)

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

Signature of Property Owner or Legal Trustee

Date

For Tax Collector Use Only				
Date Received:		Payment submitted:	_(Y/N)	
Approved □ Denied □	By:	Date:		