LARRY COHEN, MBA
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
sdttc.com

ERRONEOUS PAYMENT FORM

TTCEP@SDCOUNTY.CA.GOV

The Erroneous Payment Form is used to identify tax payment(s) that were inadvertently applied to the wrong parcel(s) and to specify the correct tax bills to which the payment(s) should be applied, or to determine whether a refund is warranted. Please refer to Page 2 for additional information.

Important: The items highlighted in red are required and must be submitted.

Name:		Phone:	
Email Address:			
Unintended Parcel(s)/Bill(s):		Amount Paid:	
Payment Date:		Paid By:	☐ Check ☐ Web ☐ Phone ☐ E-Lock
Unintended Address:			

Intended Parcel(s)/Bill(s):	
Property Owner:	
Intended Address:	
Amount Due $:	

Please provide a detailed explanation of how the taxes were paid in error. Attach a copy of your payment receipt and a government issued photo ID.

Name of Requestor:	
Date:	

Please SAVE this PDF and email as an attachment to: TTCEP@sdcounty.ca.gov

PRINT

REQUEST FOR ERRONEOUS PAYMENT

PLEASE READ BEFORE COMPLETING YOUR REQUEST

Please note that, pursuant to the relevant sections of the California Revenue & Taxation (R&T) Code, penalties are attached by **operation of law** and may only be canceled under specific conditions as authorized under the R&T Code.

4911.

(a) If an assessee or agent of the assessee, by mistake, pays the tax on other than the property intended and by substantial evidence convinces the tax collector that the payment was intended for another property, the tax collector shall cancel the credit on the unintended property and transfer the payment to the property intended as prescribed in this article at any time before a guaranty or certificate of title issues respecting the unintended property and before two years have elapsed since the date of payment.

(b) If through no fault of the assessee or agent of the assessee, a tax payment is credited to property other than the property intended and the taxpayer by substantial evidence convinces the tax collector that the payment should have been credited to another property, the tax collector shall cancel the credit on the unintended property and transfer the payment to the property intended as prescribed in this article at any time before a guaranty or certificate of title issues respecting the unintended property and before two years have elapsed since the date of the payment.

(c) If any person mistakenly pays an amount of tax and there is no property of that person in the county to which that payment properly applies, the tax collector shall, by being convinced upon substantial evidence that the payment was a mistake, cancel the payment and return the amount paid to that person, as prescribed in this article at any time before a guaranty or certificate of title issues respecting the unintended property and before two years have elapsed since the date of the payment.

Refund of Payment: If the taxpayer has no property in the county to which the payment properly applies the tax collector may **cancel the payment and refund the amount** upon verification of the erroneous payment.

Approval of an Erroneous Payment Request: If the request is approved, the Treasurer-Tax Collector will respond in writing.

Denial of an Erroneous Request: If the request is denied, the Treasurer Tax Collector will notify the taxpayer in writing with the reason for the denial.

Email the completed Request for Erroneous Payment form to TTCEP@sdcounty.ca.gov. Alternatively, you may drop it off at any of our locations. Visit www.sdttc.com for our office locations.