TREASURER-TAX COLLECTOR
SAN DIEGO COUNTY

sdttc.com

REQUEST FOR CANCELLATION OF PENALTIES

Name of Applicant(s)	Name(s) | Firm Name (If applicable)		
Mailing Address	Number and street: City: State: Zip:		
Daytime Phone			
Parcel #(s) and/or Tax Bill #			
Tax Amount	$	Penalty Amount	$

1. **Complete and return this application to the San Diego County Tax Collector.**
2. **Submit two (2) checks payable to San Diego County Tax Collector**
   - **A. Check #1 – Property tax amount**
   - **B. Check #2 – Penalty amount (if penalties are cancelled, check #2 will be returned to you)**
3. **Please allow approximately 4-6 weeks to process this request. Requests may take longer during peak collection periods**

In the lined area below, please provide an explanation of the circumstances that led to your payment being late. The explanation should be as detailed as possible, including relevant dates, locations, and check numbers. You may use a separate sheet of paper if necessary. Please attach all documentation that supports your explanation.

If the late payment is due to a lost check, the following items must also be included:

- ◊ A photocopy of your check register or duplicate check copies that show a check entry for the taxpayment, and the check entries preceding and following the lost check; and
- ◊ Photocopies of all bank statements covering the period since the lost check was written showing line by-line entries.
- ◊ Additionally, please provide the following information regarding the lost check:

Lost Check #		Check Dated		Check Amount		Date Mailed	

***NOTE:** Missing or incomplete supporting documentation may cause the request to be denied. Please ensure all items are submitted as requested.*

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signed _____ Date _____

PRINT

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PLEASE READ BEFORE COMPLETING YOUR REQUEST

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

A taxpayer may request cancellation of a penalty assessed on a secured or unsecured property in writing, or by submitting a completed and signed Request for Cancellation of Penalties form. In general, the Treasurer-Tax Collector (TTC) will respond to a request within 4 to 6 weeks. Requests may take longer during peak period collection periods.

The following summarizes key sections of the R&T Code that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request may be granted. Read the complete R&T code.

R&T Section:	Comments:
2512	a) Payments received by mail are deemed received based on the United States Postal Service (USPS) postmark date stamped on the envelope containing the payment (foreign postmarks and private metered postage are not acceptable), or if none, on the date actually received. If the postmark date is after the delinquent date, then the payment is considered late and the delinquent penalty will apply. More information about postmarks can be found on our website. b) Payments made through the Treasurer-Tax Collector's website or automated telephone systems are deemed received on the date the transaction was successfully completed by the taxpayer. Payments completed on or before 5 p.m. of the delinquent date, as evidenced by a confirmation number, will be considered timely. c) Payments made through online banking systems are deemed received based on the date the payment is actually received by the Treasurer-Tax Collector. Payments received on or before 5:00 pm of the delinquent date will be considered timely. Payments of this type often do not include a USPS postmark and can take 5 or more business days to reach our office.
2503.2 & 2506	If an e-check or paper check is not accepted for any reason, any record of payment entered on any official record indicating the acceptance of that transfer shall be cancelled, and penalties and cost may apply if returned after the delinquent date.
2610.5	Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties.
4911(a)	If the taxpayer can demonstrate in writing that the current taxes were paid on a wrong parcel by mistake (i.e. transposition of a bill number), the Treasurer-Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended provided the payment was received on time and for the correct amount of the tax due, before the property has transferred ownership, and before two years have elapsed since the date of payment.
4985	A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information expressly given to the taxpayer in writing by the County.
4985.2(a)	A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside a taxpayer's control (and would have to not only preclude you, but your spouse, other family member or agent from temporarily making the payment), notwithstanding the exercise of ordinary care in the absence of willful neglect. Failure of the post office to postmark mail timely does not constitute grounds for penalty cancellation under this section. Documentation of the reasons outside the taxpayer's control is required.

- **Approval of a Penalty Cancellation Request**
  If the request for penalty cancellation is approved, the Treasurer-Tax Collector will respond in writing to the taxpayer confirming the cancellation.
- **Denial of a Penalty Cancellation Request**
  If the request for penalty cancellation is denied, the Treasurer-Tax Collector will respond in writing to the taxpayer explaining the reason for the denial.

If you have additional questions or need assistance, please call our office at (877) 829-4732 between 8:00am and 4:30pm, Monday through Friday. Please mail the completed Request for Cancellation of Penalties form to 1600 Pacific Highway, Room 162, San Diego, California, 92101-2477. Alternatively, you may drop it off at our main office or any of our branch office locations. You may also visit our website for general property tax information.