



# TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

[www.sdttc.com](http://www.sdttc.com)

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Treasurer-Tax Collector



## COVID-19 PENALTY CANCELLATION REQUEST

This penalty cancellation request form should be used by those directly impacted by COVID-19. All requests will require documentation showing why you were unable to make your property tax payment on time due to COVID-19.

Name of Applicant(s): \_\_\_\_\_  
Name(s) Firm Name (if applicable)

Mailing Address: \_\_\_\_\_  
Number and Street  
\_\_\_\_\_  
City, State, Zip Code ( ) Daytime Phone

Parcel #(s) and/or Tax Bill #: \_\_\_\_\_  
(Please list all pertinent parcel numbers)

Tax Amount Owed: \$ \_\_\_\_\_ (MAKE CHECK PAYABLE TO "SDTTC")

To be eligible for penalty cancellation relief under Executive Order N-61-20, you must meet one of these two criteria:

This property is residential and occupied by the homeowner.

OR

This property is owned and operated by a taxpayer that [qualifies as a small business](#).

### CHECKLIST:

**Complete and return this application to the San Diego County Tax Collector.**

**Include one check payable to "SDTTC" for the tax amount owed.**

**Printed copies of evidence that proves your explanation below MUST be included.**

*On page 2, please explain circumstances that led to your late payment. The explanation should be as detailed as possible. You may use a separate sheet of paper if necessary.*

***Please Note: Your explanation is not enough. Missing or incomplete supporting evidence will lead to a denied request. Allow approximately 4 - 6 weeks to process the request. A written response will be sent to the address provided above.***

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

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

## **PENALTY CANCELLATION REQUEST**

### **- 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 penalty cancellation request form. In general, the Treasurer-Tax Collector will respond to a request within four to six weeks. Requests may take longer during peak collection periods.

- **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. Your payment will be processed to pay your 2<sup>nd</sup> installment.

- **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. ***Additionally, you will be required to submit a payment for the penalty amount within 15 days of the date provided on the notification. Your payment will be processed and placed in suspense pending the receipt of the penalty amount due.***

If you have additional questions or need assistance, please call our office at (877) 829-4732 between 8 a.m. and 4:30 p.m., Monday - Friday.

Please mail the completed penalty cancellation request form to SDTTC – ATTN: COVID-19 REVIEW, 1600 Pacific Highway, Room 162, San Diego, California, 92101. Alternatively, you may drop it off in our drop box found at our main office or any of our branch office locations. Do not include a check for the penalty amount at this time. This would only be required if the request is denied. Only the tax owed should be included. (Note: The 1st installment with penalties must also be included if it is unpaid. We cannot process a 2nd installment payment until the 1st installment is paid.)

**In the space, below provide your explanation of the circumstances that led to your late payment. You need to provide a copy of evidence that supports your explanation. You may use a separate sheet of paper if necessary.**