

## PENALTY CANCELLATION REQUEST

### PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property by completing and submitting this request. Please complete, sign and date, and submit with all supporting documents. If payment has not yet been made, please include a check for the original payment and a separate check for the penalties. If penalties are cancelled the check for the penalty amount will be returned to you. **If taxes are not paid and application is submitted without the payment of taxes, penalties and applicable costs, the application will be considered incomplete and will be rejected.**

The following summarizes key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request can be granted. The complete R&T Code can be found at [http://www.leginfo.ca.gov/html/rctable\\_of\\_contents.html](http://www.leginfo.ca.gov/html/rctable_of_contents.html).

**2512.** Payments received by mail are deemed received based on the United States Postal Service (USPS) postmark date stamped on the envelope containing the payment or the date received if no postmark is available (foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquent date, then the payment is considered late and the delinquent penalty will apply. Failure of the post office to postmark mail timely, or entirely, does not constitute grounds for penalty cancellation under this section.

Payments made through the Treasurer-Tax Collector's website or automated telephone systems are deemed received on the date the transaction was completed by the taxpayer. Payments completed on or before 11:59PM of the delinquent date, as evidenced by a confirmation number, will be considered timely

**2610.5** Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties.

**4920-4925** A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel, by mistake, and the payment was received on time for the correct amount of the tax due.

**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 penalty may be cancelled if the failure to pay on time is shown to be for reasons outside the taxpayer's control, provided the taxpayer exercised "ordinary care in the absence of willful neglect," and the principal payment for the proper amount of the tax due is made no later than June 30 of the fourth fiscal year following the fiscal year in which the tax became delinquent. **Requests made under this section must be accompanied by documentation supporting the reason for request. i.e.: check lost in mail needs check ledger copies and bank statements. Hospitalizations require discharge records, etc.**

If you have any additional questions, you may call us between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding Mono County holidays at (760) 932-5480.

You may also visit our website at <http://monocounty.ca.gov/tax> for general property tax information.



**DEPARTMENT OF FINANCE  
TREASURER-TAX COLLECTOR  
COUNTY OF MONO**

Gerald A. Frank  
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Treasurer-Tax Collector

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Director of Finance

P.O. Box 495  
Bridgeport, California 93517  
(760) 932-5480  
Fax (760) 932-5481

**PROPERTY TAX PENALTY CANCELLATION REQUEST**

Please complete the following information for which you are requesting a penalty cancellation. A separate form is required for each tax year requested. The form must be completed in its entirety and include a signature and date. **If payment has not yet been made, please include a check for the original payment and a separate check for the penalties.**

**Taxpayer Name:** \_\_\_\_\_ **Daytime Phone:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_ **Email:** \_\_\_\_\_

Annual                       Supplemental                       Secured                       Unsecured

Fee Parcel No: \_\_\_\_\_ Assessment No: \_\_\_\_\_

Tax Year: \_\_\_\_\_ Penalty Amount: \_\_\_\_\_

Please give a detailed explanation of your request below. Attach all supporting documents to support your request for penalty cancellation. (If additional space is required, please attach additional sheets as needed):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Sign and mail request, including all supporting documentation to the address below. This request and all supporting documents may be scanned and emailed to [treasurer@mono.ca.gov](mailto:treasurer@mono.ca.gov) or faxed to (760) 932-5481.**

Mono County Treasurer-Tax Collector  
PO Box 495  
Bridgeport, CA 93517

Approved – Per Revenue and Taxation Code: \_\_\_\_\_

Denied – Reason for denial: \_\_\_\_\_  
\_\_\_\_\_

Signature of Approver: \_\_\_\_\_ Date: \_\_\_\_\_