



COUNTY OF NEVADA

MICHELLE BODLEY

TREASURER-TAX COLLECTOR

PHYSICAL: 950 Maidu Ave, Suite 290, Nevada City, CA 95959

MAILING: PO Box 128, Nevada City, CA 95959

PHONE: (530) 265-1285 | FAX: (530) 265-9857

www.MyNevadaCounty.com/348/Treasurer-Tax-Collector

PENALTY CANCELLATION REQUESTS

Please read the information below before submitting a request for penalty cancellation.

The California Revenue and Taxation Code (R&TC) grants the Treasurer and Tax Collector the authority to cancel penalties in limited circumstances. These are listed on the penalty cancellation form. Below are examples of requests that the Tax Collector will **deny** if submitted for penalty cancellation review.

1. Requests that the Tax Collector consider the taxpayer's payment history.

The Tax Collector will deny a request to cancel a penalty based on a taxpayer's request to consider the taxpayer's positive payment history. The R&TC does not grant the Tax Collector the authority to consider a taxpayer's payment history, whether positive or negative, in determining whether or not to cancel a penalty.

2. Requests related to home banking or online bill payments.

The Tax Collector will deny a request to cancel a penalty related to a home banking or online bill payment that a taxpayer initiated prior to the delinquency date, which the Tax Collector received after the delinquency date. The reason for this is that the United States Postal Service does not postmark the envelopes used to remit payments from home banking and online bill payment services. In the absence of a postmark, the Tax Collector only considers the received date in determining if the payment is late and if the penalty applies. Some banks provide a disclosure on their online bill pay websites urging users not to use the service when making federal, state or local tax payments of any kind. This office recommends that this service not be used to pay taxes. If electronic payment is desired, payments can be made by phone or online by visiting the Tax Collector's website at www.mynevadacounty.com/348/Treasurer-Tax-Collector.

3. Requests related to use of a postage meter date on a payment envelope.

The Tax Collector will deny a request to cancel a penalty based on the payment envelope containing a postage meter date that is the delinquency date or a date prior to the delinquency date. The R&TC states that the remittance (payment) will be deemed received on the date shown by the United States Postal Service (USPS) cancellation mark stamped on the envelope. A postage meter is a mailing system, distinct from the mailing systems of the USPS, typically used by private businesses that prints postage directly on the envelope. A postage meter date is not a cancellation postmark the USPS stamps on an envelope. A postage meter date only indicates that the proper postage was paid; it is not evidence when someone deposits an item for mailing with the USPS.

4. Requests related to a taxpayer assertion that the taxpayer mailed the payment prior to the delinquency date with sufficient time for the United States Postal Service to deliver the payment prior to the delinquency date.

The Tax Collector will deny a request to cancel a penalty based on an assertion that the taxpayer mailed the payment "early enough" to allow the United States Postal Service sufficient time to deliver the payment prior to the delinquency date. The reason for this is that the R&TC states that the remittance will be deemed received on the date shown by the post office cancellation mark stamped on the envelope.

5. **Requests related to the financial circumstances of the taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date.**

The Tax Collector will deny a request to cancel a penalty based on the financial circumstances of a taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date. Under the R&TC, there is no provision to cancel penalties due to financial circumstances that prevented a timely payment.

6. **Requests related to the non-receipt of property tax bill.**

The Tax Collector will deny a request to cancel a penalty based on non-receipt of a property tax bill. Under the R&TC, there is no provision to cancel penalties imposed for failure to receive a tax bill.

7. **Requests related to new home ownership and not understanding the property tax process.**

The Tax Collector will deny a request to cancel a penalty based on a taxpayer not understanding the property tax process. The reason for this is that most real estate transactions occur through an escrow process where property tax information is provided.

8. **Requests related to taxpayer errors submitting a payment through our online payment system.**

The Tax Collector will deny a request to cancel a penalty based on the taxpayer submitting incorrect information while submitting an online payment through the Treasurer and Tax Collector's online payment system. The reason for this is that taxpayers agree to Terms of Use and Terms of Payment that place the responsibility with the taxpayer to enter correct account information. Examples of taxpayer online payment errors include, but are not limited to, taxpayer input of an incorrect account or routing number in an e-commerce transaction or failure to accurately validate credit/debit card information.



COUNTY OF NEVADA

MICHELLE BODLEY

TREASURER-TAX COLLECTOR

PHYSICAL: 950 Maidu Ave, Suite 290, Nevada City, CA 95959

MAILING: PO Box 128, Nevada City, CA 95959

PHONE: (530) 265-1285 | FAX: (530) 265-9857

www.MyNevadaCounty.com/348/Treasurer-Tax-Collector

APPLICATION FOR WAIVER OF DELINQUENT FEES

APPLICANT NAME: _____ PARCEL NUMBER: _____

MAILING ADDRESS: _____

PHYSICAL ADDRESS: _____

EMAIL: _____ FISCAL YEAR(S): _____ PHONE: _____

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws of the Revenue and Taxation Code of the State of California. Section 2610.5 of the R & T Code indicates that "failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed." Property taxes are the responsibility of the property owner and there are very few circumstances that qualify for a waiver of penalties. Listed below are those specifically covered by statute. Should you believe that your circumstance might qualify for one of these exceptions, please complete and return this form with payment, if not already paid. Please include a separate penalty check to be returned to you if the application for waiver is approved.

REASON FOR REQUEST:

- Section 2610.5** – Tax bill was not mailed to the enrolled address. For Changes in ownership that occurred after January 1 and tax bill was mailed to former owner and not received by new owner (applies to current year only). Staff to confirm that no "new owner" bill has been mailed with minimum of 30 days to pay timely.
- Section 4985** – Penalty has been imposed due to an error made by the Tax Collector, Assessor or Auditor. (May require Assessor or Auditor approval.)
- Section 4985.2**
- 1) Payment was mailed timely, but was postmarked late by Post Office. (Must have written statement and verification from postal service.)
 - 2) Check was returned by the bank due to a bank error. (Must be accompanied by written verification from the bank.)
 - 3) Check was mailed, but not received by the Tax Collector. (Must be accompanied by copy of the check register showing when the check was written and a copy of the last two bank statements showing that the check has not cleared the bank. Must also be accompanied by a copy of a "stop payment" order placed with your financial institution.)
- Other** – Requires written explanation of circumstance.

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.

Owner/Assessee Signature: _____ Date: _____

STAFF USE ONLY

<input type="checkbox"/> APPROVED	Date Received: _____	Payment Submitted (Yes/No): _____
<input type="checkbox"/> DENIED	Signature: _____	Date: _____