



County of Yolo

www.yolocounty.org

DEPARTMENT OF FINANCIAL SERVICES

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection
- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

APPLICATION FOR TAX PENALTY RELIEF - COVID-19 INSTRUCTIONS

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

INSTRUCTIONS:

1. Complete the Assessee Information section, sign, and date the form. The form must be signed by an owner whose name appears on the title of the property or his/her authorized agent.
2. Attach all supporting documentation (if available) to substantiate your request. Please redact any social security numbers or unnecessary confidential information on your support documentation. If documentation is not available, please indicate that in your description.

Examples of supporting documentation may include, but are not limited to, the following:

- Note from physician or medical staff
 - Hospital release form indicating date of admission
 - Employer notification of employment release due to COVID-19
 - Employer notification of business closing/reduced hours due to COVID-19
 - Document showing owner/operator unable to conduct business due to COVID-19
3. Mail the completed and signed form, along with a check for any outstanding taxes that have a delinquent date between March 31, 2020 through April 30, 2020 (penalties excluded) to:

625 COURT STREET RM 103 WOODLAND, CA 95695

If after review, the penalty cancellation is denied, the assessee will receive notice that the penalties are due and payable.

Please contact this office with any questions you have concerning the request for cancellation of penalties process.

Under Revenue and Taxation Code (RTC) section 4985.2, a taxpayer may request cancellation of any penalty assessed on secured, supplemental, or unsecured property taxes by completing and submitting a request to the tax collector. Under the Governor of the State of California's Executive Order N-61-20, a taxpayer may request cancellation of any penalty assessed on secured, supplemental, or unsecured property tax by completing and submitting a request to the tax collector related to certain COVID-19 pandemic circumstances. However, penalties incurred as a result of certain financial conditions (e.g. bankruptcy) may not qualify for cancellation.

RTC subsection 4985.2(a) reads as follows:

Any penalty, costs, or other charges resulting from tax delinquency may be cancelled by the auditor or the tax collector upon a finding of any of the following:

- (a) Failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, provided 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.

Executive Order N-61-20 reads as follows:

- 1) Division 1 of the Revenue and Taxation code (including sections 75.52, 2610.5, 2922, 2705, and 4103) is suspended until May 6, 2021 to the extent that it requires a tax collector to impose penalties, costs or interest for the failure to pay taxes on property on the secured or unsecured roll, or to pay a supplemental bill, before the date and time such taxes became delinquent, and a tax collector shall cancel such penalties, costs, and interest, provided all of the following conditions are satisfied:
 - i. The property for which taxes were not paid is either: (a) residential property occupied by the taxpayer, or (b) real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;
 - ii. The taxes owed on the property in question were not delinquent prior to March 4, 2020
 - iii. The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector; and
 - iv. The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship, or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19.

Revenue and Taxation Code Section 4985.2, subdivision (a) is suspended necessary to implement paragraph 1.

- 2) The taxes owed on a property by a taxpayer making payments pursuant to an installment plan under Revenue and Taxation Code section 4837.5 or Revenue and Taxation Code, Part 7, Chapter 3 (commencing with section 4186) shall not be considered delinquent under Paragraph 1 of this Order if, on or before March 4, 2020, all payments required by the plan were made.
- 3) Paragraph 1 shall not apply to any property for which taxes are paid through an impound account.