

## COUNTY OF YOLO APPLICATION FOR TAX PENALTY RELIEF Instructions

Step 1: Read and identify the California Revenue and Taxation Code (R&TC) Section(below) you believe allows the Tax Collector to cancel the penalties imposed.

Step 2: Complete the information section at the top of the Application for Tax Penalty Relief.

Step 3: Identify the type of bill and year for which you are requesting tax penalty relief.

Step 4: Indicate the R&TC code you believe allows the Tax Collector to cancel penalties and provide a brief explanation.

Step 5: Sign and date the completed application.

Step 6: Mail the completed application and supporting documentation along with two checks. One check for payment and the second check for the penalties and applicable costs to:

County of Yolo County  
Department of Financial Services  
Division of Tax Collection  
PO Box 1268  
Woodland, CA 95776

### **California Revenue and Taxation Code Sections (R&TC) that grant authority to the Tax collector to cancel penalties:**

[R&TC, Section 2512](#)- Proof the United States Postal Service took custody of the payment on or before the delinquency date.

[R&TC, Section 4911](#)- Payment was made to an incorrect property by mistake.

[R&TC, Section 4985](#)- An error expressly made by the tax collector, the auditor, or the assessor.

[R&TC, Section 4985.2](#)- Circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect. Examples that may qualify:

Specific medical conditions causing unexpected hospitalization on the delinquency date.

Natural Disasters. (e.g. Wildfires)

Death of the Property Owner of Record on or before the delinquency date.

Government Declared State of Emergency.

[R&TC, Section 4986](#)- Penalty cancellation is to correct a specific Yolo County error.

### **Important Information**

The California Revenue and Taxation Code (R&TC) grants the Treasurer and Tax Collector the authority to cancel penalties in limited circumstances. 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 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. In the Annual Secured Property Tax Bill Insert the Tax Collector recommends to taxpayers that they not use this service for the reason stated above.

**3. Requests related to use of a postage meter date on a payment envelope.** 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.** 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 eCommerce transaction or failure to accurately validate credit/debit card information.



# County of Yolo

www.yolocounty.org

**TOM HAYNES**  
Chief Financial Officer  
**EVIS MORALES**  
Deputy Chief Financial Officer

## DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102  
PO BOX 1268  
WOODLAND, CA 95776  
PHONE: (530) 666-8190  
FAX: (530) 666-8215  
EMAIL: [taxinfo@yolocounty.org](mailto:taxinfo@yolocounty.org)

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

### APPLICATION FOR TAX PENALTY RELIEF

Please complete the following information for which you are requesting a penalty cancellation or if you are military personnel on active duty requesting penalty tax relief. Please submit supporting documentation and a check for payment payment along with a separate check for penalties and applicable costs with this request. Each request must be signed and dated by the taxpayer. Applications that are not accompanied by supporting documentation and payment of taxes, penalties and applicable costs will be automatically denied.

Tax Payer Name: \_\_\_\_\_

Claimant Name: (if different from above) \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Please indicate the type of tax bill, year and installment(s) for which you are requesting a penalty cancellation.

\_\_\_\_\_ Annual \_\_\_\_\_ Supplemental \_\_\_\_\_ Prior Years \_\_\_\_\_ Unsecured \_\_\_\_\_ Adjusted Bill

Parcel No.: (APN): \_\_\_\_\_ Assessment No. (s): \_\_\_\_\_

Tax Year \_\_\_\_\_ Installment 1<sup>st</sup> \_\_\_\_\_ 2<sup>nd</sup> \_\_\_\_\_ Penalty Paid \$ \_\_\_\_\_

Tax Year \_\_\_\_\_ Installment 1<sup>st</sup> \_\_\_\_\_ 2<sup>nd</sup> \_\_\_\_\_ Penalty Paid \$ \_\_\_\_\_

Please describe the reason(s) for filing this claim. As California Revenue & Taxation Codes (R&TC) provides limited circumstances for the Tax Collector to cancel penalties. Please review and select the R&TC defined in the instructions that you believe supports your claim.

<p><b>R&amp;TC (required)</b> _____</p>
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I acknowledge receipt of and understand the instructions herein. I declare under penalty of perjury that the above explanation is true and complete to the best of my knowledge.

\_\_\_\_\_  
Signature of Claimant or Agent

\_\_\_\_\_  
Date

**Sign and mail the request with your supporting documentation and payment to: County of Yolo, Department of Financial Services, Division of Tax Collection, P.O. Box 1268 Woodland, CA 95776**

FOR TREASURE AND TAX COLLECTOR USE ONLY

Approved \_\_\_\_\_ Denied \_\_\_\_\_ R&TC \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_