

Oscar J. Garcia, CPA
Fresno County Tax Collector

REQUEST FOR PENALTY CANCELLATION

Assessee Information:

Please check which tax bill you are requesting a penalty cancellation for:

Secured Tax Bill: _____ **Unsecured Tax Bill:** _____ **Supplemental Tax Bill:** _____

Applicant Name:		
Assessor's Parcel Number (APN):		
Mailing Address:		
City:	State:	Zip Code:
Daytime Phone No. ()		
Email Address (Optional):		

Reason for Request of Penalty Cancellation

The failure to pay timely was due to circumstances beyond my control, occurred in spite of the exercise of ordinary care, there was no willful neglect involved, and was for the following reason(s). Attach additional pages if necessary.:

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.

Name (Printed or Typed)

Signature

Date

For Tax Collector Use Only

Date Received: _____ Tax Payment Submitted: _____ (Y/N)

Notes:

Approved: _____ Denied: _____ By: _____ Date: _____

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 confidential health information on your supporting documentation. If documentation is not available, please indicate that in the *Reason for Request of Penalty Cancellation* section.

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

- Note from physician and/or Hospital release form indicating date of admission and release
 - A check register (or carbon/photo copies of checks) showing the check issued for the tax payment plus the checks issued before and after. Also, a bank statement(s) showing the checks before and after being cashed.
 - Letter from the US Post Office taking full responsibility for an incorrect/late post mark cancellation
3. Mail the completed and signed form, all supporting documentation, plus a check for any outstanding taxes (excluding penalties), and a separate check for all penalties, to:

Oscar J. Garcia, CPA
ATTN: Penalty Cancellation
Fresno County Tax Collector
PO Box 1192, Fresno CA 93715

If after review, the penalty cancellation is denied, this office will cash both of the checks that you provided. If the penalty cancellation is granted, this office will return the separate check for penalties.

Please contact this office with any questions you have concerning the request for cancellation of penalties process at 559-600-3482 or via email at taxcollectorwebmail@fresnocountyca.gov.

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. However, penalties incurred as a result of certain financial conditions (e.g. bankruptcy and job loss) 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.