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TREASURER - TAX COLLECTOR

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REQUEST FOR PENALTY CANCELLATION - COVID-19 IMPACT

THIS REQUEST FOR PENALTY CANCELLATION WILL NOT BE CONSIDERED WITHOUT FULL PAYMENT OF ORIGINAL TAXES – THIS REQUEST IS ONLY APPLICABLE FOR PROPERTY TAXES WITH A DELINQUENT PENALTY DATE FROM MARCH 3, 2020, THROUGH MAY 4, 2020.

Assessee Information:

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

Secured Tax Bill due

5/4/2020:

Supplemental Tax Bill due on

or after 3/3/2020:

Please check property type:

Residential real property owned and occupied by taxpayer:

Small business owned and operated by taxpayer:

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

Reason for Request of Penalty Cancellation – COVID-19 Impact:

Economic Hardship:

COVID-19 Related Health Concerns:

Other:

Please fully describe the reason(s) for making this request. The reason for this request must be associated with an economic hardship and/or an inability to tender payment of taxes due to the COVID-19 pandemic, or any local, state or federal response to COVID-19. Use a general appeal form if your reason IS NOT Covid19 related.

The failure to pay timely was due to circumstances beyond my control, occurred despite 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.

Signature

Date

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

Under [Executive Order N-61-20](#), a taxpayer may file a claim with the Tax Collector for relief of penalties on property taxes for owner occupied residential real property and 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. The taxpayer must satisfactorily demonstrate to the Tax Collector that they have suffered economic hardship and/or an inability to tender payment of taxes due to the COVID-19 pandemic, or any local, state or federal response to COVID-19 for the request to be approved.

If after review, the penalty cancellation is denied, the assessee will receive notice that the penalties are due and payable within 10 days of the denial notice. We will honor the postmark date of your appeal. Thereafter, all additional penalties and fees will apply.

Please contact this office with any questions or concerns regarding the cancellation of penalties process at 650-866-220-0308

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. Please print or write legibly using blue or black ink.
2. Attach all supporting documentation to substantiate your request. Please redact any social security numbers or 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 – referral for isolation, quarantine, hospitalization
 - Hospital release form indicating date of admission
 - Employer notification of employment release due to COVID-19 or Employer notification of business closing/reduced hours due to COVID-19
 - CA EDD Unemployment Insurance (UI) Claim Letter
 - Document showing owner/operator unable to conduct business due to COVID-19
 - April 2019 business bank statement & April 2020 business bank statement reflecting 25% or more revenue loss
 - IRS filing reflecting compliance to small business qualifications
3. Mail the completed and signed form, along with a check for any outstanding taxes that have a delinquent date between March 3, 2020 through May 5, 2020 (penalties excluded) **NO LATER THAN 6/20/2020** to:

San Mateo County Tax Collector
Atten: COVID-19 Appeal
555 County Center, 1st Floor
Redwood City, CA 94063

For Treasurer Tax Collector Use Only	
Date Received: _____	Payment Submitted: _____ (Y/N)
<input type="checkbox"/> Request APPROVED	
<input type="checkbox"/> Request DENIED	
Reason for denial: _____	

Reviewed by: _____	Date: _____