

**CONDITIONS WHICH MAY BE CONSIDERED JUSTIFICATION
FOR CANCELLATION AND/OR REFUND OF PENALTY
FOR LATE PAYMENT OF TAX**

1. Disability due to injury or illness which commences before the tax deadline and continues until that date under circumstances which precludes the assessee from making timely payment and from making arrangements for timely payment. The nature and extent of the disability must be established by medical reports or other evidence.
2. Death of the assessee before the tax deadline and proof by the personal representative that the tax could not be paid before the deadline.
3. Inclement weather precluding payment either in person or by mail. Such weather must have commenced before the deadline and been of sufficient severity up to the deadline so as to preclude such payment.
4. A disaster such as fire, flood, earthquake, etc. which commenced before the deadline and of such severity as to prevent the taxpayer from making payment.
5. Postmaster gives written confirmation of mail being posted with wrong date, or no pick-up and delivery done for a certain address on delinquent dates.
6. Attempt was made to pay in a timely matter, but payment was lost in mail or electronically processed to wrong recipient. Tax Collector will need proof that payment was made in a timely fashion.
7. Claimant meets conditions of the Soldiers and Sailors Relief Act.

CONDITIONS WHICH WILL NOT BE CONSIDERED EXCUSABLE

1. Lack of funds to have made timely payment.
2. Failure to receive tax bill. (R&T Code Section 2610.5)
3. Taxpayer or person responsible for payment out of the county.
4. Property jointly owned and the owner relied on someone else to make payment.

Revenue and Taxation Code 2610.5

Annually, on or before November 1, the tax collector shall mail or electronically transmit a county tax bill or a copy thereof for every property on the secured roll. This requirement need not be met where no taxes are due. Failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed by this code. However, the penalty imposed for delinquent taxes as provided by any section of this code shall be canceled if the assessee or fee owner demonstrates to the tax collector that delinquency is due to the tax collector's failure to mail or electronically transmit the tax bill to the address provided on the tax roll or electronic address provided and authorized by the taxpayer to the tax collector. Penalties imposed may be canceled if the board of supervisors, upon recommendation of the tax collector, has authorized the tax collector to establish, and the tax collector has so established, specific procedures for the consideration of penalty cancellations. Those procedures may provide that penalties imposed may be canceled by resolution of the county board of supervisors upon the recommendation of the tax collector if the assessee or fee owners demonstrate to the tax collector that the delinquency is due to the county's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided payment of the amount of taxes due, minus any penalties and costs, is made no later than June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due.

With respect to a late, amended, or corrected tax bill, the penalties imposed for delinquent taxes shall be canceled if the tax amount is paid within 30 days following the date that bill is mailed or electronically transmitted.

Under no circumstance shall a taxpayer have fewer than 30 days to pay without penalty.