

**PENALTY WAIVER:
DECLARATION OF REMITTANCE AND CIRCUMSTANCES BEYOND
TAXPAYER'S CONTROL**

Parcel Number(s): _____

What was the tax payment deadline? _____

What was the amount of payment? _____

By what means was the payment sent? _____

What date was the payment sent? _____

What time was the payment sent? _____ A.M. / P.M.

What fiscal year is unpaid? _____

Which R&T Code section applies (see other side for R&T Codes):

- 2512(a) The taxes were paid with a check and sent by USPS mail. Please attach: a copy of your bank statements beginning with the date the check was issued through the present date, a copy of your check register showing the entry for this check, and showing at least five checks issued before and after the tax payment.

What was the check number? _____

What date was the check issued? _____

- 2512(b) The taxes were paid with a credit card. Please attach: a copy of your credit card statement showing the payment charged against your account.

- 4985.2(a) The taxes were not paid timely due to a reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect. Describe the situation:

- Other section: _____

APPLICANT: ATTACH THE SUPPORTING EVIDENCE

I declare and certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I further state that I have complied with R&T Code section that I have cited above.

signature

date

printed or typed name

phone number

complete mailing address (P.O. Box, or street number and name, city, state, zip code)

Return this form to:

Cheryl Knoch
Treasurer and Tax Collector
County of Modoc
204 South Court Street
Alturas, CA 96101

For Official Use

Received by: _____ Date: _____

Approved: Denied: Date: _____

Signature of Tax Collector or Deputy

NOTE: Retain original document and attachments as support for any subsequent audit or fraud investigation

Revenue and Taxation Codes:

2512.(a) If a remittance to cover a payment required by law to be made to a taxing agency prior to a specified date and hour is (a) deposited in the United States mail in a sealed envelope, properly addressed with the required postage prepaid, or (b) deposited for shipment with an independent delivery service that is an Internal Revenue Service designated delivery service or has been approved by the tax collector, in a sealed envelope or package, properly addressed with the required fee prepaid, delivery of which shall not be later than 5 p.m. on the next business day after the effective delinquent date, the remittance shall be deemed received on the date shown by the post office cancellation mark stamped upon the envelope containing the remittance, or the independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope or package containing the remittance, or on the date it was mailed if proof satisfactory to the tax collector establishes that the mailing occurred on an earlier date. The taxing agency is not required to accept a payment actually received in the mail if it is received more than 30 days after the date and time set by law for the payment.

2512. (b) If a remittance to cover a payment, required by law to be made to a taxing agency prior to a specified date and hour, is made by an electronic payment option, such as wire transfer, telephoned credit card, or electronic Internet means, the remittance shall be deemed received on the date the transaction was completed by the taxpayer. Proof of completion of the transaction in the form of a confirmation number or other convincing evidence shall be presented by the taxpayer to the satisfaction of the tax collector. This subdivision does not apply to payments by electronic fund transfer as provided in Sections 2503.1 and 2503.2.

4985.2. Any penalty, costs, or other charges resulting from tax delinquency may be canceled 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.

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.