



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

www.sdttc.com

Dan McAllister
Treasurer-Tax Collector



PENALTY CANCELLATION REQUEST FOR THOSE IMPACTED BY COVID-19

(Requests Must Be Submitted by 6/30/20)

This penalty cancellation request form should be used by those who are directly impacted by COVID-19. All requests will require documentation showing why you were unable to make your property tax payment on time due to COVID-19.

Name of Applicant(s): _____
Name(s) Firm Name (if applicable)

Mailing Address: _____
Number and Street

City, State, Zip Code () Daytime Phone

Parcel #(s) and/or Tax Bill #: _____
(Please list all pertinent parcel numbers)

Tax Amount Owed: \$ _____ (MAKE CHECK PAYABLE TO "SDTTC")

CHECKLIST:

Complete and return this application to the San Diego County Tax Collector at:

SDTTC - ATTN: COVID-19 REVIEW, 1600 PACIFIC HWY, ROOM 162, SAN DIEGO, CA 92101

Include one check payable to "SDTTC" for the tax amount owed on 4/10/20.

- I. Do not include a check for the penalty amount at this time. This would only be required if the request is denied. Only the tax amount owed on 4/10/20 should be included. (Note: The 1st installment with penalties must also be included if it is unpaid. We cannot process a 2nd installment payment until the 1st installment is paid.)

Documentation that supports your explanation MUST be included.

In the area below, please explain circumstances that led to your late payment. The explanation should be as detailed as possible. Additional space is provided on page 2. You may use a separate sheet of paper if necessary. Documentation must be included supporting your explanation..

Please Note: Missing or incomplete supporting documentation may lead to a denied request. Allow approximately 4 - 6 weeks to process the request. A written response will be sent to the address provided above.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signed

Date

PENALTY CANCELLATION REQUEST
- PLEASE READ BEFORE COMPLETING YOUR REQUEST -

Please note that, pursuant to the relevant sections of the California Revenue & Taxation (R&T) Code, penalties attach by operation of law and may only be canceled under specific conditions as authorized under the R&T Code.

A taxpayer may request cancellation of a penalty assessed on a secured or unsecured property in writing or by submitting a completed and signed penalty cancellation request form. In general, the Treasurer-Tax Collector will respond to a request within four to six weeks. Requests may take longer during peak collection periods.

- **Approval of a Penalty Cancellation Request**

If the request for penalty cancellation is approved, the Treasurer-Tax Collector will respond in writing to the taxpayer confirming the cancellation. Your payment will be processed to pay your 2nd installment.

- **Denial of a Penalty Cancellation Request**

If the request for penalty cancellation is denied, the Treasurer-Tax Collector will respond in writing to the taxpayer explaining the reason for the denial. ***Additionally, you will be required to submit a payment for the penalty amount within 30 days of the date provided on the notification. Your payment will be processed and placed in suspense pending the receipt of the penalty amount due.***

If you have additional questions or need assistance, please call our office at (877) 829-4732 between 8 a.m. and 4:30 p.m., Monday - Friday. Please mail the completed penalty cancellation request form to SDTTC – ATTN: COVID-19 REVIEW, 1600 Pacific Highway, Room 162, San Diego, California, 92101. Alternatively, you may drop it off in our drop box found at our main office or any of our branch office locations.

Below is additional space to detail the circumstances that led to your late payment.