

**COUNTY OF SONOMA AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR
REQUEST FOR PENALTY CANCELLATION - COVID-19 IMPACT**

This request for penalty cancellation WILL NOT BE CONSIDERED without full payment of taxes due for the period of this request. This request is only applicable for property taxes with a delinquent penalty date between March 3, 2020, and May 5, 2021.

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

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

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 (Required):		

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.

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:

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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 _____ Payment Enclosed? (required)

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: _____

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.

The ACTTC requests that the completed and signed COVID-19 application form be submitted no later than the first available opportunity. COVID-19 application forms will not be accepted after May 6, 2021.

Under Revenue and Taxation Code (RTC) section 4103, beginning July 1, 2020, redemption penalties (interest) of 1.5% per month will be added to delinquent tax bills. If after review, the penalty cancellation request is denied, the assessee will receive notice that the penalties are due and payable.

Please contact this office with any questions you have concerning the request for cancellation of penalties process at taxcollector@sonoma-county.org.

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 (if available) 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
 - Hospital release form indicating date of admission
 - Employer notification of employment release due to COVID-19
 - Employer notification of business closing/reduced hours due to COVID-19
 - Document showing owner/operator unable to conduct business due to COVID-19
3. Mail the completed and signed form, along with a check for any outstanding taxes due between March 3, 2020 through May 5, 2021 (penalties excluded) to:

**Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office
Attention: COVID-19 Penalty Review
585 Fiscal Drive, Suite 100
Santa Rosa, CA 95403**