



Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector
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Ukiah, CA 95482

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PENALTY CANCELLATION REQUEST

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on secured, supplemental, or unsecured property taxes by completing and submitting this request.

The request is required to be completed with all supporting documentation attached, and the request must be signed. **Payment in full is required at the time of the request. Please provide two checks – one for the original tax and one for all penalties, interest, and cost only. If your application is approved, your penalty check will be returned to you. If your application is denied, both checks will be applied to the full amount due.**

Please remit to the following address:

Mendocino County Tax Collector 501 Low Gap Road, Room #1060 Ukiah, CA 95482. Please allow 4-6 weeks to process this request.

The following summarizes key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax penalty cancellation request can be granted:

§2610.5. 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.

§4985. Any delinquent penalty, cost, redemption penalty, interest, or redemption fee, heretofore or hereafter attached, shall upon satisfactory proof submitted by the tax collector, the auditor, or the assessor, be canceled by the auditor upon a showing that the delinquent penalty, cost, redemption penalty, interest, or redemption fee has attached because of either of the following: (a) an error of the tax collector, the auditor, or the assessor or (b) they were unable to complete valid procedures initiated prior to the delinquency date.

§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; (b) there was an inadvertent error in the amount of payment made by the taxpayer, provided the principal payment for the proper amount of the tax due is made within 10 days after the notice of shortage is mailed by the tax collector; or (c) the cancellation was ordered by a local, state, or federal court.

For complete R&T Code visit <http://leginfo.legislature.ca.gov/> (Refer to California Law tab)

Examples of Supporting Documentation Required For All Requests

Examples include, but are not limited to, the following:

Death Certificate

Note from Physician or Medical Staff

Hospital Release Form Indicating Date of Admission

Police Report

Insurance Claim

Letter from the US Postal Service

Please Note: In the event a check was remitted timely but never received by the tax collector, the following documentation is required:

A Copy of the Check Register

A Copy of the Bank Statement (this statement must validate that the checks immediately preceding and immediately following the "never received" check have cleared your bank within the applicable timeframe).