



**TREASURER AND TAX COLLECTOR**

**Donna Riley**  
Treasurer and Tax Collector

PO Box 859, Modesto, CA 95353  
1010 10<sup>th</sup> Street, Ste 2500, Modesto, CA 95354  
Phone: 209-525-6388 Fax: 209-525-7868

**APPLICATION FOR WAIVER OF PROPERTY TAX PENALTY**  
**SECURED PROPERTY TAX**

Date: \_\_\_\_\_ Assessment Number: \_\_\_\_\_

Deadline Missed: \_\_\_\_\_ December 10 \_\_\_\_\_ April 10

Taxpayer's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Phone No.: \_\_\_\_\_ Email: \_\_\_\_\_

Please read the full application before completing.

To allow for the unfettered trading of property and minimize the cost of administration, the State of California places the responsibility for the payment of property taxes on the property owner. To avoid paying penalties, property tax payers are encouraged to pay secured property taxes on real estate property on or before those payments become delinquent.

If the first installment (or half) is paid after December 10 then a 10% penalty must be added to the original tax.

If the second installment (or half) is paid after April 10 then a 10% penalty and \$10.00 cost must be added to the original tax.

Public services are provided and cannot be withheld like private services so the "incentive" to pay taxes on time is to avoid having to pay with penalty. Paying after the delinquent dates will result in the imposition of the above penalties.

Rarely are exceptions made to the addition of the penalties because they are based solely on the time of payment. The taxpayer either paid on time (on or before December 10 or April 10) or the taxpayer paid after those dates. In this sense, the penalties can be considered similar to "late payment fees" that private service firms impose.

Waiver of a penalty, while very rare, is permitted under State law for the following reasons:

(Please select the following reason/s which applies to you).

\_\_\_\_\_ The taxpayer made every reasonable effort but could not make payment because of circumstances outside of the taxpayer's normal control. Examples:

- ◆ U.S. Postal Service delay causing late postmark;
- ◆ Postal Service misdirecting payment (please enclose the envelope showing misdirection);
- ◆ All taxpayers (Assesseees) associated with a parcel hospitalized prior to, on and extending after the deadline

\_\_\_\_\_ A local, state or federal court orders the penalty cancellation.

\_\_\_\_\_ There has been an administrative error as verified by the Stanislaus County Assessor, Auditor-Controller or Tax Collector. (Documentation attached)



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Waivers are NOT generally granted for the following reasons:

1. Did not receive a notice or bill
2. Forgot to file and/or pay
3. First late payment
4. Responsible person is no longer with the company
5. Payment arrived after delinquent date with no postmark from US Postal Service
6. Confused by bill, unsure of what to pay
7. Can't afford tax payment

The taxpayer must provide a description of the specific circumstance(s) surrounding the late payment in the space provided. The taxpayer must also provide documentation to substantiate the request for waiver in addition to this application.

Please state the reason for request of penalty waiver:

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The waiver review process may take up to six weeks to complete. Unpaid balances will continue to accrue additional penalties and interest which are the responsibility of the taxpayer should the waiver request be denied.

The undersigned hereby declares, under penalty of perjury, that the foregoing is true and correct.

Executed at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Signature of Applicant: \_\_\_\_\_

Name of Applicant: \_\_\_\_\_

Send completed application with documentation of the reason you believe your request for waiver should be approved to:

Donna Riley, Stanislaus County Tax Collector  
P. O. Box 859  
Modesto CA 95353-0859