



TREASURER AND TAX COLLECTOR

Donna Riley
Treasurer and Tax Collector

PO Box 859, Modesto, CA 95353
1010 10th Street, Ste 2500, Modesto, CA 95354
Phone: 209-525-6388 Fax: 209-525-4347

APPLICATION FOR WAIVER OF PROPERTY TAX PENALTY
UNSECURED PROPERTY TAX

Date: _____ Assessment Number: _____

Deadline Missed: August 31, _____

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 unsecured property tax is paid after August 31 then a 10% penalty must be added to the original tax. If the tax and penalty are then not paid by October 31 redemption interest at the rate of 1.5% per month (18% per year) plus \$5.00 in cost is added to the original tax and 10% penalty.

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 August 31 without penalty; on or before October 31 with 10% penalty and \$5.00 cost) 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:

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