

**AMENDED
5/7/2020**

**REQUEST FOR PENALTY CANCELLATION - COVID-19
 FISCAL YEAR 2019/2020**

On March 4, 2020, Governor Gavin Newsom issued EXECUTIVE ORDER N-61-20 proclaiming a State of Emergency due to the threat of COVID-19. Many taxpayers have suffered a financial hardship as a result of COVID-19, which has undermined their ability to pay property taxes when those taxes became due. The order grants the tax collector the ability to cancel the penalties for only taxpayers that can demonstrate they have suffered an economic hardship due to the COVID-19 pandemic.

The California Revenue and Taxation Code § 4985.2 (a) grants the Tax Collector the authority to cancel penalties if "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,...."

Only for taxes with a delinquent date from March 31, 2020 to June 30, 2020 will be considered. Any late 1st installment must be paid, with penalty, at the time this request is submitted.

I. Requested By:

Name		
Mailing Address		
City	State	Zip
Daytime Phone No.		
Email *(Preferred)		

II. Property Information:

Asmt Number (APN):
Owner of Record:
Property Address:

III. Please check the appropriate box on each line below.

Tax Type: Secured Supplemental Unsecured

Is this your primary residence? Yes No Does this property have a homeowner's exemption? Yes No

Is this a qualified small business? Yes (See qualifying conditions below) No

A qualified small business means an independently owned and operated business that is not dominant in its field of operation, which, together with affiliates, has 25 or fewer employees, and average annual gross receipts of seven million five hundred thousand dollars (\$7,500,000) or less over the previous three years. Total aggregated assessed value of all property owned by the small business must be under \$25 million.

IV. Describe in detail the reason(s) for filing this request. Attach all supporting documentation that supports your claim that the COVID-19 pandemic impacted your ability to make a timely payment when due. Attach additional sheets to this request if you require additional space. Please include the parcel number on each additional sheet and on all documentation.

COVID-19 Reason: Health Concern Economic Hardship Other

I am applying for penalty relief granted through the California Revenue & Taxation Code § 4985.2. The failure to pay timely was due to the COVID-19 pandemic circumstances were beyond my control, occurred in spite of the exercise of ordinary care and there was no willful neglect.

1. I have enclosed a check for the full base amount that was due March 31 through June 30, 2020.
2. I have enclosed a check for my COVID-19 payment plan in the amount of _____. (By signing below, I agree to the terms and conditions as outlined on page 3)
3. I have not enclosed a payment, but would like to establish a special COVID-19 payment plan. (By signing below, I agree to the terms and conditions as outlined on page 3)

I declare and certify under penalty of perjury that the information contained in this request is true and correct and that I am signing as the assessee of record or as his/her authorized agent.

Signature: _____

Date: _____

Sign, date and submit this request, along with all your supporting documentation, and payment to the address above.

For Tax Collector Use Only	
Date Received: _____	Payment submitted: <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Approved <input type="checkbox"/> Denied BY: _____ Date: _____	

Instructions for completing the COVID-19 Penalty Cancellation Request Form:

Step 1: If you were directly impacted by COVID-19 through a quarantine, isolation, hospitalization or financial hardship, complete the following information section, sign, date and attach your documentation. **Your request is due by June 10, 2020 and your 1st installment must be paid.**

Step 2: You must provide documentation to support your claim. Please redact (strike-out) social security #s or confidential information. **Your claim will be denied for failure to provide adequate documentation.** Penalties incurred as a result of certain or preexisting financial conditions (e.g. bankruptcy) do not qualify for cancellation. Examples of supporting documentation include, but are not limited to, the following:

- COVID-19 doctor note (isolation, quarantine, hospitalization)
- Hospital release form indicating date of admission
- Your employment notification letters related to COVID-19
- CA EDD Unemployment Insurance (UI) Claim Letter

Step 3: Submit one check for each assessment for the base tax amount which was due between March 31, 2020 and June 30, 2020 or start a Special COVID-19 Payment Plan as described below. The base tax amount is the amount that was due before the deadline to pay without penalty. **If your request is denied, your check will be returned and you must pay the entire amount with penalties and fees by June 30th to avoid additional interest.** If the taxes are not settled by June 30, 2020, the property will become tax-defaulted.

Step 4: You must complete all sections and attached supporting documentation. Mail the completed request with your payment to our office or deliver to our Drop Box located at:

**Merced County Tax Collector
2222 M Street
Merced, CA 95340**

ATTN: COVID-19

Terms and Conditions for the Special COVID-19 Payment Plan

You may request to make payments on your delinquent tax due between March 30, 2020 and April 30, 2020 if you have directly impacted by COVID-19 through a quarantine, isolation, hospitalization or financial hardship.

- All payment-plans must be paid in full by May 6, 2021.
- We encourage you to submit 10% of the amount due when mailing this form.
- 100% of the base amount must be paid by May 6, 2021.
- You may make partial payment in 10 installments or less.
- No penalties or interest will be charged as long as the full amount is paid by May 6, 2021.
- If payment-in-full is not received by May 6, 2021, all assessed penalties and interest from the delinquent date will be reinstated. As a reminder, interest accrues at 1.5% per month.
- By selecting box 2 or 3 on page 2 and signing the penalty request form, you agree to the terms as state above.