



**Riverside County Treasurer-Tax Collector**

Attn: Cancellation of Penalties

P.O. Box 12005

Riverside, CA 92502-2205

## **PROPERTY OWNER'S CANCEL PENALTY REQUEST**

### **PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST**

A taxpayer may request cancellation of any penalty assessed on a Secured or Unsecured property by completing and submitting this request. The request is required to be completed – signed and dated with all supporting documentation and payments. **SUBMIT TWO (2) CHECKS PAYABLE TO Riverside County Treasurer: CHECK # 1 – PROPERTY TAX AMOUNT, CHECK # 2 – PENALTY AMOUNT (IF PENALTIES ARE CANCELED, CHECK # 2 WILL BE RETURNED TO YOU). Applications that are not accompanied by the supporting documentation, payment of taxes, penalties, and applicable costs will be considered incomplete and will be rejected.**

The following “reasons” for late payment are common examples which are **NOT** sufficient enough for the Tax Collector as prescribed by state law to waive penalties and these requests **will be denied**:

- “I did not receive a tax bill.”
- “I forgot.”
- “I was out of town or Country.”
- “I did not have enough money to pay the tax on the deadline.”
- “I’ve paid on time for 30 years and think I should not be penalized this time.”
- “I did not pay due to (some special event).”
- “My Bank returned the check in error.”
- “Your website rejected my payment.”
- “I thought my mortgage company was going to pay.”

Below are summarized key sections of the California Revenue & Taxation (R&T) Code that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request can be granted.

**R&T Section Comments:**

**2512.**

A) Payments received by mail are deemed received based on the United States Postal Service (USPS) postmark date stamped on the envelope containing the payment or the date received if no postmark is available (foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquent date, then the payment is considered late and the delinquent penalty will apply. Failure of the post office to postmark mail timely, or entirely, does not constitute grounds for penalty cancellation under this section. For more information regarding postmarks go to: [www.countytreasurer.org](http://www.countytreasurer.org).

B) Payments made through the Treasurer-Tax Collector’s website or automated telephone systems are deemed received on the date the transaction was completed by the taxpayer. Payments completed on or before 11:59PM of the delinquent date, as evidenced by a confirmation number, will be considered timely. Please be advised that if for any reason you are unable to make your tax payment in an automated fashion over the phone or web, you are still responsible to make payment timely in order to avoid penalties.

C) Payments made through online banking systems are deemed received based on the date the payment is *actually received* by the Treasurer-Tax Collector. Payments received on or before 5:00PM of the delinquent date will be considered timely. Payments of this type often do not include a USPS postmark and can take 5 or more business days to reach our office.

**2610.5 &  
2910.1**

Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties.

**4985.**

A penalty may be cancelled if the penalty attached due to an error made on the tax roll by the Tax Collector, Auditor, or the Assessor. In these cases a corrected bill will be issued allowing 30 days to pay without penalty.

**4985.2**

On rare occasions of extenuating circumstances, penalties MAY be cancelled under this code if the failure to make a timely payment is due to reasonable cause and ALL of the following criteria are met:

- The circumstances are beyond the taxpayers' control.
- Occurred notwithstanding the exercise of ordinary care and judgment.
- It was 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.

**Requests made under this section MUST be accompanied by documentation / proof supporting the reason for request, i.e., check(s) lost in mail will need check ledger copies and bank statements. Hospitalizations require discharge records; death requires copies of death certificate, etc.**

**Send Cancel Penalty Request with supporting documentation, and payments to:**

Riverside County Treasurer-Tax Collector  
Attn: Cancellation of Penalties  
P.O. Box 12005  
Riverside, CA 92502-2205



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**\*\*Please note that cancel penalty requests cannot be approved without payment of taxes in full. Please make out a separate check for the penalty portion, which will be returned if this request is approved. \*\***

**Date Submitted:** \_\_\_\_\_

**Name(s) of Requestor:** \_\_\_\_\_

**Mailing Address** (To be used for related correspondence and / or refunds associated with this request):

\_\_\_\_\_ NUMBER AND STREET

\_\_\_\_\_ CITY, STATE, ZIP

**Best Daytime Telephone Number:** \_\_\_\_\_  Home  Cell  Work

**Assessment / Parcel #(s):** \_\_\_\_\_

See List (Please include all pertinent assessment numbers or check the box and attach a separate list)

**Fiscal Year(s):** \_\_\_\_\_

**In the area below, please give a detailed explanation of your request along with any supporting facts. You may use a separate sheet of paper or a letter if necessary. Be sure to attach any relevant documentation supporting your request for a waiver of penalties as well. (Please print or write legibly in blue or black ink). PLEASE ALLOW APPROXIMATELY 4-6 WEEKS TO PROCESS THIS REQUEST. REQUESTS MAY TAKE LONGER DURING PEAK COLLECTION PERIODS.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SIGNATURE** \_\_\_\_\_

By signing this form I attest under penalty of perjury that the above information is true and correct

**TREASURER-TAX COLLECTOR USE ONLY**

**Request APPROVED**  
Per Revenue and Taxation Code:  4985.00 \_\_\_\_\_  4985.20  4985.25  2610.50  2910.1

**Request DENIED**  
Reason for denial: \_\_\_\_\_

Supervisor / Reviewer Initials: \_\_\_\_\_ Date: \_\_\_\_\_