



**Riverside County Treasurer-Tax Collector**

Attn: Cancellation of Penalties

P.O. Box 12005

Riverside, CA 92502-2205

**REQUEST FOR PENALTY CANCELLATION -  
COVID-19 IMPACT**

**THIS REQUEST FOR PENALTY CANCELLATION WILL NOT BE CONSIDERED WITHOUT FULL PAYMENT OF ORIGINAL TAXES – THIS REQUEST IS ONLY APPLICABLE FOR PROPERTY TAXES WITH A DELINQUENT PENALTY DATE LATER THAN MARCH 4, 2020. IF THERE IS A LATE 2019 FIRST INSTALLMENT, IT MUST BE PAID, WITH PENALTY, AT THE TIME THIS REQUEST IS SUBMITTED.**

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 A CHECK PAYABLE TO Riverside County Treasurer:** Submitted check should be in the amount of the original PROPERTY TAX AMOUNT. **IF REQUEST FOR CANCELLATION OF PENALTIES IS DENIED, A TAX BILL WILL BE ISSUED IN THE AMOUNT OF PENALTIES AND APPLICABLE COSTS.**

As outlined in Executive Order N-61-20, Cancellation of Penalty due to COVID related Hardship is only applicable on properties that are either (you must complete and submit the attached STATEMENT OF SMALL BUSINESS or OWNER OCCUPIED RESIDENCE COVID-19 IMPACT along with your Cancellation of Penalty Request form) :

1. Residential Real Property occupied by the Taxpayer (complete section A below), or
2. Real Property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations, Code of Federal Regulations Title 13, section 121.201 (Complete Section B below)

**Applications will be considered incomplete and will be rejected if not accompanied by:**

1. Completed and Signed Cancellation of Penalty Request for
2. Payment of taxes
3. Completed and Signed STATEMENT OF SMALL BUSINESS or OWNER OCCUPIED RESIDENCE COVID-19 IMPACT Form along with supporting documentation showing how the property qualifies
4. Documentation showing proof of fiscal or physical impact due to COVID 19. Examples of supporting documentation may include:
  - Note from medical staff
  - Hospital release form indicating date of admission
  - Employer notification of employment release due to COVID-19
  - Employer notification of business closing/reduced hours due to COVID-19
  - Copy of application for unemployment due to COVID related loss of employment
  - Document showing owner/operator unable to conduct business due to COVID-19

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’ve paid on time for 30 years and think I should not be penalized this time.”
- “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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**\*\* ANY INSTALLMENT DELINQUENT PRIOR TO THIS TIMEFRAME MUST BE PAID, WITH PENALTY, PRIOR TO, OR AT THE TIME THIS REQUEST IS SUBMITTED\*\***

**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 #:** \_\_\_\_\_  Home  Cell  Work      **E-Mail Address:** \_\_\_\_\_

**Parcel #(s) / PIN #(s) / Bill #(s):** \_\_\_\_\_

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

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

**Reason for Request of Penalty Cancellation – COVID-19 Impact:**

**Economic/Financial Hardship:** \_\_\_\_\_      **Health Concerns :** \_\_\_\_\_      **Other:** \_\_\_\_\_

Please fully describe the reason(s) for making this request. The reason for this request must be associated with an economic/financial hardship and/or an inability to tender payment due to being under quarantine during the April 10th due date, diagnosed and ill or caring for a diagnosed and ill person, loss of employment or the closure of a personal business due to the pandemic.

**(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: \_\_\_\_\_



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**Tax Collector Public Service**  
 (951) 955-3900

[www.CountyTreasurer.org](http://www.CountyTreasurer.org)

## STATEMENT OF SMALL BUSINESS or OWNER OCCUPIED RESIDENCE COVID-19 IMPACT

This document is required to be submitted along with a Request for Cancellation of Penalty – COVID 19 Impact form. Per Governor Newsom’s Executive Order N-61-20, taxpayers paying taxes beyond the due date can apply for penalties, costs or interest to be waived if they qualify and can provide documentation of financial or physical impact due to COVID 19.

In addition to providing documentation showing impact, taxpayers must also provide proof that they qualify for the waiver. The property for which taxes were not paid timely must be either:

1. Residential Real Property occupied by the Taxpayer (complete section A below), or
2. Real Property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration’s Regulations, Code of Federal Regulations Title 13, section 121.201 (Complete Section B below)

Name of Owner on Title: \_\_\_\_\_

Best Daytime Telephone #: \_\_\_\_\_  Home  Cell  Work      E-Mail Address: \_\_\_\_\_

Parcel #(s) / PIN #(s) / Bill #(s): \_\_\_\_\_

See List (Please include all pertinent Parcel / PIN / Bill numbers or check the box and attach a separate list)

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

**A. If you are applying as an Owner Occupied Residential Real Property, you will need to provide one of the following to prove that this is your primary residence:**

I receive a Homeowner’s Exemption on this property. Please use this Exemption as proof of my Primary residence  
 OR

- I am sending in attaching a photo copy of **BOTH**:
- My Driver’s License displaying the address for this property as my home address
  - Plus, a copy of a utility bill for this address that is in my name.

**B. If you are applying as a Small Business, please provide your North American Industry Classification System Code (NAICS) as well as proof of appropriate factor (either total annual receipts or number of employees)**

NAICS Code \_\_\_\_\_ Annual Receipts \_\_\_\_\_ Number of employees \_\_\_\_\_  
(Include documentation) (Include documentation)

Additional information for the SBA size standards and NAICS codes can be found at:

<https://ecfr.io/Title-13/Section-121.201>

<https://www.sba.gov/federal-contracting/contracting-guide/size-standards>

**SIGNATURE** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Print Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

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