

Oscar J. Garcia, CPA
Fresno County Tax Collector

REQUEST FOR PENALTY CANCELLATION - COVID-19 IMPACT

Assessee Information:

Please check which tax bill you are requesting a penalty cancellation for and the type of property:

Secured Tax Bill **Unsecured Tax Bill** **Supplemental Tax Bill**

- Property is:** Residential real property occupied by the taxpayer.
- Property is:** 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.

Applicant Name:		
Assessor's Parcel Number (APN):		
Mailing Address:		
City:	State:	Zip Code:
Daytime Phone No.: ()		
Email Address (Optional):		

Reason for the Request for Penalty Cancellation – COVID-19 Impact: Please check the reason for the request below. If "Other," specify the reason:

Economic Hardship **Health Concerns** **Other:** _____

Please fully describe the reason(s) for making this request. **The request must demonstrate that the taxpayer has suffered economic hardship, or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19.**

The failure to pay timely was due to circumstances beyond my control, occurred in spite of the exercise of ordinary care, there was no willful neglect involved, and was for the following reason(s) (attach additional pages if necessary):

I *declare and certify* under penalty of perjury that all of the information contained on this form and attached is true and correct and that I am signing as the assessee of record or their authorized agent.

Name (Print or Type) Signature Date

For Tax Collector Use Only			
Date Received: _____	Payment Submitted: Yes/No (If Yes: Base \$ _____	Penalty \$ _____)
Approved: _____	Denied: _____	By: _____	Date: _____

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING AND SUBMITTING YOUR REQUEST

INSTRUCTIONS:

1. Complete every section of the form, then sign and date at the bottom. The form must be signed by an owner whose name appears on the title of the property or their authorized agent. Incomplete forms may be automatically denied.
2. Attach all supporting documentation (if available) to substantiate your request. Please redact any social security numbers or confidential health information on your supporting documentation. If documentation is not available, please indicate that in the *Reason for the Request for Penalty Cancellation – COVID-19 Impact* section.

Examples of supporting documentation may include, but are not limited to, the following:

- Note from physician and/or hospital indicating you have underlying health issues that may make you more susceptible to serious illness from COVID-19
 - Note from an employer indicating you were laid off or have reduced work hours due to COVID-19
 - For a business, include official documents such as license(s)/invoices(s) showing all of the following:
 - Business Name
 - Business Address (physical location)
 - Type of Business (i.e. grocery store, hairstylist, lawn care, auto shop)
3. Mail the completed and signed form, all supporting documentation, plus two checks, including one check for any outstanding taxes (excluding penalties), and a separate check for all penalties, to:

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Fresno County Tax Collector
PO Box 1192, Fresno CA 93715

If after review, the penalty cancellation is denied, this office will cash both of the checks that you provided. If the penalty cancellation is granted, this office will return the separate check for penalties.

Please contact this office with any questions you have concerning the request for cancellation of penalties process at 559-600-3482 or via email at taxcollectorwebmail@fresnocountyca.gov.

Under the Governor's Executive Order N-61-20, County Tax Collectors have the ability to cancel penalties, costs, and interest for taxes not timely paid on certain properties that were not delinquent prior to March 4, 2020. Relief from penalties, costs, and interest for property taxes not timely paid is available for residential real property occupied by the taxpayer and for 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.

The Tax Collector's authority to provide relief under the Executive Order does not include properties for which taxes are paid through an impound account (i.e. mortgage lender). Relief under the Executive Order also does not apply to payments on installment plans if, on or before March 4, 2020, all payments required by the plan were made.