



**TREASURER-TAX COLLECTOR**  
**SHARI L. FREIDENRICH**  
CPA, CCMT, CPFA, ACPFIM



## Penalty Cancellation Requests Examples

The Tax Collector is legally authorized to cancel penalties in limited circumstances. Below are examples of requests that the Tax Collector may or may not accept if submitted for penalty cancellation, assuming certain legal requirements are satisfied. Please be advised that the Tax Collector reviews requests on a case-by-case basis, and the examples below are for informational purposes only.

Below are examples of requests that the Tax Collector **MAY ACCEPT** if submitted for penalty cancellation review:

1. Sudden hospitalization of the taxpayer on the last timely payment date, which prevents the taxpayer from delivering payment.
2. An earthquake or other natural disaster that disrupted mail and electronic delivery systems, thereby temporarily preventing timely delivery of payment.
3. Proof via a hand stamped or postmark cancellation the United States Postal Service took custody of the payment on or before the delinquency.
4. Proof by substantial evidence the tax payment was mistakenly made on a property other than the property intended.
5. The penalty was added as a result of an error by the Tax Collector, the Auditor, or the Assessor.
6. Circumstances beyond the taxpayer's control and occurred notwithstanding the exercise of ordinary care.
7. Military Personnel on active duty may have certain unpaid tax penalties removed but will be subject to a reduced interest rate charge. Refer to the Property Tax Relief for Military Personnel application for additional information.

Below are examples of requests that the Tax Collector **will DENY** if submitted for penalty cancellation review:

1. **Requests that the Tax Collector consider the taxpayer's payment history.**  
Under the Revenue and Taxation Code, the Tax Collector does not have the authority to consider a taxpayer's payment history, positive or negative, in determining whether to cancel penalties. Therefore, the Tax Collector will deny a request to cancel a penalty based on a taxpayer's request to consider the taxpayer's prior timely payment history.
2. **Requests related to the financial circumstances of the taxpayer that prevented the taxpayer from paying the amount due prior to the delinquency date.**  
The Revenue and Taxation Code does not authorize the Tax Collector to cancel penalties based due to financial circumstances that prevent timely payment. The Tax Collector will deny a request to cancel a penalty based on the financial circumstances of a taxpayer that prevented the taxpayer from paying the amount due prior to the date of delinquency.
3. **Requests based on an assertion that the taxpayer did not receive a property tax bill.**  
The Tax Collector will deny a request to cancel a penalty based on non-receipt of a property tax bill. The Revenue and Taxation code does not authorize penalty cancellation for failure to receive a tax bill. Duplicate copies of property tax bills are available on the Tax Collector's website at [taxbill.octreasurer.gov](http://taxbill.octreasurer.gov).
4. **Requests based on failure to understand the property tax process.**  
The Tax Collector is not authorized to cancel a penalty based on a failure to understand the property tax process.