



Office of the Treasurer-Tax Collector
SHARI L. FREIDENRICH, CPA, CCMT, CPFA, ACPFIM



P.O. Box 1438
601 N. Ross Street, Second Floor
Santa Ana, CA 92702-1438
octreasurer.com/octaxbill

PENALTY CANCELLATION REQUEST FORM

(Instructions on reverse)

The CA Revenue and Taxation Code (R&TC) grants the Tax Collector the authority to cancel penalties in limited circumstances. Each request will be reviewed on a case-by-case basis. Please review the instructions on back prior to completing this request. Please submit a check for the base property tax amount (without penalties and costs), sign and date the form and mail to the address on the bottom. If supporting documentation is not provided, your request and our review will be delayed. If your request is for more than two tax years, please complete the form for each year.

Taxpayer Name: [ ]
Claimant Name: (if different from above) [ ]
Mailing Address: [ ]
Daytime Telephone: [ ] E-mail: [ ]

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation.

[ ] Annual [ ] Supplemental [ ] Prior Years [ ] Unsecured [ ] Adjusted Bill
Parcel No.: (APN) [ ] TC Reference No.: [ ] Assessment No.(s): [ ]
Tax Year [ ] Installment 1st [ ] 2nd [ ] Penalty Paid \$ [ ]
Tax Year [ ] Installment 1st [ ] 2nd [ ] Penalty Paid \$ [ ]

Please describe in detail in the box below and on additional sheets, as needed, the reason(s) and justification for this request, include the code section (see back) and include detail as required per each code section. Please attach all supporting documentation justifying your request.

[ ]

I declare under penalty of perjury that the information contained in this request is true and complete, that I have provided a check for the base property tax amount and documentation as required to support my request and that I am signing as the assessee of record or as his/her authorized agent.

Printed Name: [ ]
Signature: [ ] Date: [ ]

Sign, date and mail the request along with your check and all supporting documentation to:

County of Orange
Attn: Treasurer Tax Collector
P.O. Box 1438
Santa Ana, CA 92702-1438

Or drop it off in our Payment Dropbox at:
601 N. Ross Street (metered parking)

You may also scan and e-mail this request and all back-up ttinfo@ttc.ocgov.com. Please redact all personally sensitive information as e-mails are not encrypted and are not secure. All requests will be reviewed and best efforts made to notify the taxpayer within 60 days of a decision.

**INSTRUCTIONS FOR PENALTY CANCELLATION REQUESTS OR MILITARY PERSONNEL PROPERTY TAX RELIEF**  
**PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST**

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property tax bill by completing and submitting this form, along with a check for the base property tax amount and attaching all supporting documentation to justify the request. This form should be submitted as soon as the taxpayer is able to pay the tax. In addition, military personnel on active duty can also request penalty tax relief and complete this form and the military tax relief application. The following summarizes key sections of the R&TC that provides the legal basis to determine when a tax payment is considered timely, or when a tax penalty may be cancelled. See also the Penalty Cancellation FAQs and Examples at [octreasurer.com](http://octreasurer.com) and click the cancel penalty icon.

**R&T Section:**    **Comments:**

- 2512**            a) Taxpayers who send their payments by mail are cautioned that the U.S. Postal Service (USPS) only postmarks certain mail depending on the type of postage used and may not postmark mail on the same day deposited by a taxpayer. Payments received by mail are deemed received based on the USPS postmark date stamped on the envelope containing the payment (office machine cancellations, foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquency date, then the payment is considered late. The delinquent penalty will apply and will not be cancelled. If a payment is received after the delinquency date and does not have a USPS postmark on the envelope, the payment will be considered late and the delinquent penalty will apply and will not be cancelled. Please see important information about postmarks on our website at [octreasurer.com/postmarks](http://octreasurer.com/postmarks).
- b) Payments made by a County electronic payment option, which include only the Treasurer-Tax Collector's website or automated telephone payment system, are deemed received on the date the transaction was completed (same day credit). Payments completed on or before midnight of the last payment date as evidenced by a confirmation number will be considered timely. If a confirmation is not received, then the payment was not processed and will not be considered a valid reason to cancel the delinquency penalty.
- c) Payments made through online or home banking systems are deemed received based on the date the payment is actually received by the Tax Collector as generally the USPS does not stamp the envelopes used to remit payments from home banking and online bill payment services. Payments received on or before 5:00 p.m. of the delinquency date will be considered timely.

**2610.5 and 2910.1**

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

- 4911(a)**            If the taxpayer can demonstrate that the current taxes were paid on a wrong parcel by mistake, the Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended. This will occur provided the payment was received a) on time for the correct amount of the tax due, b) before the property has transferred ownership, and c) before two years have elapsed since the date of payment.
- 4920-4925**        A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel by mistake and the payment was received on time for the correct amount of the tax due.
- 4985**                A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information provided to the taxpayer in writing by the County.
- 4985.2**             A penalty may be cancelled only when a taxpayer is unable to deliver payment due to reasonable cause and circumstances beyond the taxpayer's control, with certain conditions as required by law, such as sudden hospitalization. Documentation of the reason outside the taxpayers control is required. Each request will be reviewed on a case-by-case basis. Failure of the USPS to postmark mail timely does not constitute grounds for penalty cancellation under this section.

**Application for Property Tax Relief for Military Personnel** - Military personnel on active duty are eligible to defer the payment of their taxes under the provisions of the Servicemembers Civil Relief Act 50 U.S.C. §§ 3991. Instead of the penalties, costs and fees imposed under California law, the unpaid taxes are subject only to interest at the rate of six percent (6%) per annum. The application form may be completed by the servicemember, his/her adult dependent (including spouse) or any other individual authorized by the servicemember to act on his/her behalf. **Please attach a copy of your orders or a letter from your commanding officer to the separate form entitled [Application For Property Tax Relief For Military Personnel](#).**

If you have additional questions or need additional assistance, call (714) 834-3411 between 9 a.m. and 5 p.m. Monday through Friday or email us at [ttcinfo@ttc.ocgov.com](mailto:ttcinfo@ttc.ocgov.com). You may also visit our website at [octreasurer.com](http://octreasurer.com) for general property tax information under our Property Tax section.