



County of Nevada
Office of the Treasurer & Tax Collector
www.mynevadacounty.com/348/Treasurer-Tax-Collector

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Tina M. Vernon
Treasurer & Tax Collector

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 FROM MARCH 31, 2020 THROUGH APRIL 30, 2020. ANY LATE FIRST INSTALLMENT MUST BE PAID, WITH PENALTY, AT THE TIME THIS REQUEST IS SUBMITTED.

Assessee Information:

Please check which tax bill you are requesting a penalty cancellation:

Secured Tax Bill: _____ **Unsecured Tax Bill:** _____ **Supplemental Tax Bill:** _____

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

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 the County's or State's stay at home order or other circumstances associated with the COVID-19 pandemic.

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 the information contained in the foregoing statement is true and correct and that I am signing as the assessee of record or his/her authorized agent.

Signature

Date

**PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE
COMPLETING AND SUBMITTING YOUR REQUEST**

INSTRUCTIONS:

1. Complete the Assessee Information section, sign, and date the form. The form must be signed by an owner whose name appears on the title of the property or his/her authorized agent.
2. Attach all supporting documentation (if available) to substantiate your request. Please redact any social security numbers or confidential information on your support documentation. If documentation is not available please indicate that in your description.

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

- Note from physician or 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
 - Document showing owner/operator unable to conduct business due to COVID-19
3. Mail the completed and signed form, along with a check for any outstanding taxes that have a delinquent date between March 31, 2020 through April 30, 2020 (penalties excluded) to:

Nevada County Tax Collector, PO Box 128, Nevada City, CA 95959

If after review, the penalty cancellation is denied, the assessee will receive notice that the penalties are due and payable.

Please contact this office with any questions you have concerning the request for cancellation of penalties process.

Under Revenue and Taxation Code (RTC) section 4985.2, a taxpayer may request cancellation of any penalty assessed on secured, supplemental, or unsecured property taxes by completing and submitting a request to the tax collector. However, penalties incurred as a result of certain financial conditions (e.g. bankruptcy) may not qualify for cancellation.

RTC subsection 4985.2(a) reads as follows:

Any penalty, costs, or other charges resulting from tax delinquency may be cancelled by the auditor or the tax collector upon a finding of any of the following:

- (a) Failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care 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.

For Tax Collector Use Only

Date Received: _____ Payment Submitted: _____ (Y/N)

Approved: _____ Denied: _____ By: _____ Date: _____