

Contra Costa County Tax Collector COVID-19 Related Application for Tax Penalty Waiver

Request for waiver of tax delinquency penalties, tax defaulted property penalties and/or costs associated with tax delinquencies or defaults must be completed on this application. Full payment of base taxes due and all available supporting documentation must also be included with the application, or it will be denied.

MAILING ADDRESS

_____			Daytime Phone (_____) _____
Last Name	First	MI	
_____			Parcel/Account No. _____
No.	Street		
_____			Date Paid _____ Amount \$ _____
City	Zip Code		

Type of Tax Paid: **Secured** **Unsecured** **Supplemental** **Prior Years**

Briefly explain how the COVID-19 pandemic affected your ability to pay by the delinquent date.

I declare and certify under penalty of perjury under the laws of the State of California that the foregoing statement on this application is true and correct and that the person signing this application is the person paying the taxes, or his/her guardian, executor or administrator.

Signature: _____ Date: _____

Applicable California Revenue & Taxation Code

§4985.2. Any penalty, costs, or other charges resulting from tax delinquency may be canceled 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.