



OFFICE OF THE AUDITOR-CONTROLLER/
TREASURER/TAX COLLECTOR

Attn: Penalty Cancellation Review
268 West Hospitality Lane, First Floor
San Bernardino, CA 92415
www.MyTaxCollector.com

REQUEST FOR PENALTY CANCELLATION - COVID-19 IMPACT

THIS REQUEST FOR PENALTY CANCELLATION WILL NOT BE CONSIDERED WITHOUT FULL PAYMENT OF TAXES DUE. THIS REQUEST IS ONLY APPLICABLE FOR PROPERTY TAXES WITH A DELINQUENT PENALTY DATE FROM MARCH 4, 2020, THROUGH JUNE 30, 2021.

Please check property type:

- Residential real property owned and occupied by taxpayer
Real property owned and operated by a taxpayer that qualifies as a small business under the SBA's Regulations
Business Personal Property owned by a taxpayer that qualifies as a small business under the SBA's Regulations

Form with fields for Applicant Name, Assessor's Parcel Number (APN), Bill Number, Mailing Address, City, State, Zip Code, Property Address, Daytime Phone No., and Email Address (Optional).

Reason for Request for Penalty Cancellation – COVID-19 Impact:

- Economic Hardship: [ ] COVID-19 Related Health Concerns: [ ] Other: [ ]

Please fully describe the reason(s) for making this request. The reason for this request must be associated with an economic hardship and/or an inability to tender payment of taxes due to the COVID-19 pandemic, or any local, state or federal 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.

Large empty text box for describing the reason for the request.

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.

Print & Sign \_\_\_\_\_ Date \_\_\_\_\_

TAX COLLECTOR'S USE ONLY section with checkboxes for Active HOX, No Delinquent Taxes, Affidavit Signed, Qualified Small Business, Payment, Request APPROVED, Request DENIED, Reason for denial, Reviewer Initials, and Date.

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

Under [Executive Order N-61-20](#), a taxpayer may file a claim with the tax collector for relief of penalties on property taxes for owner occupied residential real property or 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 taxpayer must satisfactorily demonstrate to the tax collector that they have suffered economic hardship and/or an inability to tender payment of taxes due to the COVID-19 pandemic, or any local, state or federal response to COVID-19 for the request to be approved.

Taxes must not have been delinquent as of March 4, 2020. Taxes being paid under an installment plan of redemption shall not be considered delinquent if all plan payments were current as of March 4, 2020.

Business personal property was not included for relief in the Executive Order N-61-20, however, relief may be provided based on the application and information

[Executive Order N-08-21](#) extends the deadline to submit a penalty cancellation request for qualifying properties from May 6, 2021 to **June 30, 2021**.

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

**INSTRUCTIONS:**

1. Complete the Applicant Information section, provide a full description of the reason(s) for making the request, 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. Please print or write legibly using blue or black ink.
2. Mail the completed and signed form, along with payment (penalties excluded) to:

**OFFICE OF THE AUDITOR-CONTROLLER/  
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Attn: Penalty Cancellation Review  
268 West Hospitality Lane, First Floor  
San Bernardino, CA 92415-0360