



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
ocgov.com/octaxbill



PENALTY CANCELLATION REQUEST FORM **(COVID-19 Only)**

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 APRIL 10 AND SHOULD BE COMPLETED AND SUBMITTED AS SOON AS YOU CAN PAY.

Check Bill Type: Secured Property Tax Bill: _____ Supplemental Property Tax Bill: _____

Name of Applicant(s):

Name(s)

Firm Name (if applicable)

Address:

Street Number and Name

City, State, Zip Code

Daytime Phone

Email Address

Parcel #:

Base Taxes Owed:

To be eligible for penalty cancellation relief under the [Governor's Executive Order](#), check the appropriate box and provide all supporting documentation showing you meet one of the two allowable criteria below:

This property is residential and occupied by the property owner

OR

This property is owned and operated by a taxpayer that qualifies as a [small business](#)

Directions:

- Complete and return this form with all supporting documentation by email to ttcinfo@ttc.ocgov.com or by mail to:
 County of Orange, Attn: Treasurer-Tax Collector, P.O. Box 1438, Santa Ana, CA 92702-1438.
- Include a check for the amount of the base property tax amount (excluding penalties and fees).
- Requests submitted without a check or with missing or incomplete supporting documentation will result in a denied request.

In the area below (and on back if needed), please fully describe the reason(s) for making this request and attached all supporting documentation. The reason for this request must be associated with an economic hardship and /or an inability to tender payment of taxes due to COVID-19, or any local, state, or federal response to COVID-19.

I declare and certify under penalty of perjury under the laws of the State of California that the information and the attached documents are true and correct, that the failure to pay timely was due to a circumstances beyond my control, occurred in spite of the exercise of ordinary care, there was no willful neglect involved, that I qualify under one of the two criteria above and that I am signing as the assessee of record or as his/her authorized agent.

Printed Name:

Signature:

Date:

For TTC use only

Approved by: _____

Date: _____

REQUEST FOR CANCELLATION OF PENALTIES (COVID-19 ONLY)

PLEASE READ BEFORE COMPLETING YOUR REQUEST

Please note that, pursuant to the relevant sections of the California Revenue & Taxation (R&T) Code, penalties attach by operation of law and may only be canceled under specific conditions as authorized under the [Governor's Executive Order](#). Under the Executive Order, a taxpayer may request cancellation of a penalty assessed on a secured or unsecured property by submitting a completed and signed COVID-19 penalty cancellation request form with all supporting documentation and payment of base taxes. Requests will be reviewed on a case-to-case basis to determine if they meet the required criteria, and reviews may take four to six weeks. Please submit as soon as you are able to pay as if the request for penalty cancellation is not approved, the full amount, including penalties, will continue to accrue on your account.

Approval of a Penalty Cancellation Request

If the request for penalty cancellation is approved, the Treasurer-Tax Collector will respond in writing by mailed letter or email to the taxpayer confirming the cancellation. Your payment will be placed in suspense until a determination has been made.

Denial of a Penalty Cancellation Request

If the request for penalty cancellation is denied, the Treasurer-Tax Collector will respond in writing to the taxpayer by mailed letter or email indicating the request has been denied. Additionally, you will be required to submit a payment for the penalty amount within 15 days of the date provided on the notification. Your payment will be placed in suspense pending the receipt of the penalty amount due.

If you have additional questions or need assistance, please email us at ttcinfo@ttc.ocgov.com or call our office at (714) 834-3411 between 9 a.m. and 5 p.m., Monday-Friday. Please mail the completed penalty cancellation request form and all supporting documentation to County of Orange, Attn: Treasurer-Tax Collector, P.O. Box 1438, Santa Ana, CA 92702-1438. Alternatively, you may drop it off in our payment drop box at 601 N. Ross Street, where adjacent metered parking is available or drop or bring it in person to the County Service Center at 601 N. Ross Street.

Below is additional space to detail the specific circumstances that led to your late payment that are validated by the supporting documentation.