



**TREASURER-TAX COLLECTOR**  
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## **Penalty Cancellation Requests Examples**

The Treasurer-Tax Collector (“Treasurer”) is legally authorized to cancel penalties in limited circumstances. Below are three examples of requests that the Treasurer **may accept** if submitted for penalty cancellation, assuming certain legal requirements are satisfied. Please be advised that the Treasurer reviews requests on a case-by-case basis, and the examples below are for informational purposes only.

- 1. Sudden hospitalization of the taxpayer, which prevents the taxpayer from delivering payment.**  
The Treasurer is authorized to cancel penalties where a taxpayer is prevented from delivering timely payment due to sudden, unexpected hospitalization.
- 2. An earthquake or other natural disaster that disrupted mail and electronic delivery systems, thereby temporarily preventing timely delivery of payment.**  
The Treasurer is authorized to cancel penalties where an earthquake or other natural disaster prevents a taxpayer from delivering payment on time.
- 3. Homeowners, small businesses and other property owners who have been directly impacted by COVID-19.**  
The Treasurer is authorized to cancel penalties for homeowners, small business and other property owners who have been directly impacted by COVID-19. Requests need to be submitted between April 11 and June 30, 2020.

Below are examples of requests that the Treasurer **will deny** if submitted for penalty cancellation review.

- 1. Requests that the Treasurer consider the taxpayer’s payment history.**  
Under the Revenue and Taxation Code, the Treasurer does not have the authority to consider a taxpayer’s payment history, positive or negative, in determining whether to cancel penalties. Therefore, the Treasurer will deny a request to cancel a penalty based on a taxpayer’s request to consider the taxpayer’s prior timely payment history.
- 2. Requests related to the financial circumstances of the taxpayer, unrelated to COVID-19 that prevented the taxpayer from paying the amount due prior to the delinquency date.**  
The Revenue and Taxation Code does not authorize the Treasurer to cancel penalties based due to financial circumstances that prevent timely payment. The Treasurer will deny a request to cancel a penalty based on the financial circumstances of a taxpayer that prevented the taxpayer from paying the amount due prior to the date of delinquency.
- 3. Requests based on an assertion that the taxpayer did not receive a property tax bill.**  
The Treasurer will deny a request to cancel a penalty based on non-receipt of a property tax bill. The Revenue and Taxation code does not authorize penalty cancellation for failure to receive a tax bill. Duplicate copies of property tax bills are available on the Treasurer’s website at [ocgov.com/octaxbill](http://ocgov.com/octaxbill).
- 4. Requests based on failure to understand the property tax process.**  
The Treasurer is not authorized to cancel a penalty based on a failure to understand the property tax process.