



TREASURER-TAX COLLECTOR VENTURA COUNTY

CANCELLATION AND REFUND OF DELINQUENT PROPERTY TAX PENALTIES

SECTION 4985.2 OF THE REVENUE & TAXATION CODE READS AS FOLLOWS:

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) The 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 and 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 fiscal year following the fiscal year in which the tax became delinquent, or,

A RESOLUTION ADOPTED BY THE BOARD OF SUPERVISORS OF VENTURA COUNTY ON SEPTEMBER 6, 1977, CONTAINS THE FOLLOWING CONDITIONS:

CONDITIONS WHICH MAY BE CONSIDERED JUSTIFICATION FOR CANCELLATION AND REFUND OF PENALTY

1. Disability due to injury or illness which commences more than three working days before the tax deadline and continues until that date under circumstances which preclude the taxpayer, a spouse or other member of the family or agent from making timely payment. The nature and extent of the disability must be supported by evidence.
2. Death of the taxpayer or the person responsible for the payment of the taxes which result either in a practical inability to pay timely including the funds of the taxpayer being impounded. The disability from this cause must have commenced more than three working days before the deadline and been continuous to the deadline.
3. Inclement weather precluding payment either in person or by mail. Such weather must have commenced more than three working days before the deadline and been of sufficient severity up to the deadline so as to preclude such payment.
4. A disaster such as fire, flood, earthquake, etc. which commenced more than three working days before the deadline and of such severity as to prevent the taxpayer from making payment.

CONDITIONS WHICH WILL NOT BE CONSIDERED EXCUSABLE

1. Lack of funds to have made timely payment.
2. Loss or delay in the mail. (Section 2512.5 of the Rev. & Tax. Code.)
3. Failure to receive tax bill. (Section 2610.5 of the Rev & Tax. Code.)
4. Taxpayer or person responsible for payment out of the country.
5. Property jointly owned and one owner relied on someone else to make payment.



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Pursuant to Section 4985.2 of the Revenue and Taxation Code, claim is hereby made to the Board of Supervisors of Ventura County for an order of the Board approving the cancellation of and refund by the Auditor-Controller of the delinquent property tax penalty upon the following property in the amount hereinafter set forth:

Assessor's Parcel Number (APN): _____ **Account:** _____

Name of Claimant: _____

Situs Address: _____

Mailing Address: _____

Daytime Telephone: () _____ **Email:** _____

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation.

☐ Secured ☐ Supplemental ☐ Redemption ☐ Unsecured ☐ Corrected Bill

Tax Year _____ Installment 1st ☐ 2nd ☐ Penalty Paid \$ _____

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation (if additional space is required attach additional sheets to the request).

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 (SEE REVERSE SIDE FOR REASONS WHICH MAY BE CONSIDERED FOR REFUND AND/OR CANCELLATION OF PENALTY):

I declare under penalty of perjury that the information contained in this claim is true and correct and that I am signing as the assessee of record or his/her authorized agent.

Signature: _____ Date: _____

Sign and mail request, along with all supporting documentation to the address below:

County of Ventura
Treasurer and Tax Collector
800 South Victoria Avenue
Ventura, CA 93009-1290

DO NOT WRITE BELOW THIS LINE

Acting on behalf of the Board of Supervisors in accordance with Revenue and Taxation Code Section 4804 and Resolution of Board of Supervisors dated August 5, 1980 the above claim is hereby:

☐ Approved
☐ Denied

SUE HORGAN, TREASURER TAX COLLECTOR

Dated: _____

By: _____
DEPUTY

TAX COLLECTOR USE ONLY ACCOUNTING SECTION

APN CHECKED: _____
Penalty Amount Verified _____
Date Penalty Paid: _____
Fund No. _____

Payer Named Verified: _____
Warrant No. _____
Date Issued: _____
Amount Refunded: _____