



**GLENN COUNTY**  
 DEPARTMENT OF FINANCE  
 TAX COLLECTOR DIVISION  
 516 West Sycamore Street  
 Willows, California 95988  
 Phone: (530) 934-6410  
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Humberto Medina, CPA  
 Interim Director of Finance

Parker R. Hunt  
 Asst. Director of Finance - Treasury

**APPLICATION FOR WAIVER OF DELINQUENT PENALTIES/FEEES**

Applicant Name \_\_\_\_\_ Parcel Number \_\_\_\_\_  
 Tax Type (Secured/Supplemental/Unsecured/Redemption) \_\_\_\_\_ Tax Year \_\_\_\_\_  
 Property Address \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Telephone \_\_\_\_\_ Email Address (Optional) \_\_\_\_\_

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws set forth in the Revenue and Taxation Code of the State of California. Waiver of these penalties may be considered in vary specific circumstances, as identified in the R&T Code. Please review the information below. If you believe your circumstances qualify under the identified code sections and would like to apply for a penalty waiver, please complete this form indicating the reason you believe you qualify and return it to us with the appropriate documentation. Waiver of penalties is at the Tax Collector's discretion based on reason and supporting documentation, and is **not guaranteed**. **Please note that failure to receive a tax bill that was generated and mailed timely by the Tax Collector is NOT a qualifying circumstance, per R&T Code section 2610.5, which states in part "failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed."** The only exception to this falls under the terms of Code Section 4985 as outlined below.

Check the box associated with the reason for penalty waiver request:

- Section 2610.5:** Change in ownership occurred on secured tax roll after the lien date (January 1); tax bill was issued to prior owner, no bill was issued to new owner due to Tax Collector's error. **This option only valid within the current tax year ending June 30<sup>th</sup>.**
- Section 2610.5:** Tax Collector failed to mail tax bill.
- Section 4985:** Tax bill was mailed to incorrect address due to Tax Collector or Assessor's error.
- Section 4985.2:** Check was returned by the bank due to bank error. **Must be accompanied by written verification from the bank.**
- Section 4985.2:** Other reasonable cause and circumstances beyond the taxpayer's control. **MUST Include written explanation of circumstances and supporting documentation.**

Complete the affidavit below, sign, and return this form along with **two** checks: **one check for the original tax amount only and one check for the penalty and fee amount only. We WILL NOT consider your application if payment is not included.** If your application is approved, the check written for the penalty and fee amount will be returned to you. If your application is not approved, both checks will be processed to satisfy the amount due on the tax bill. Please allow up to 4 weeks for penalty appeal processing.

I, \_\_\_\_\_, certify under penalty of perjury that the above information and any attached documentation is true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Tax Collector Use Only:  
 Staff Recommendation**

Approval  Staff \_\_\_\_\_

Denial  Date \_\_\_\_\_

**Tax Collector Decision**

Approved  Tax Collector \_\_\_\_\_

Denied  Date \_\_\_\_\_

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, age, disability, religion, sex, and familial status. (Not all prohibited bases apply to all programs). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 0520-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD).