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APPLICATION FOR WAIVER OF DELINQUENT FEES

Applicant: _____

Mailing Address: _____

Property Address: _____

Contact Phone Number: _____ *Email Address (optional):* _____

<i>Assessment/Parcel No.</i>	<i>Year</i>	<i>Installment No.</i>	<i>Tax Amt.</i>	<i>Penalty Amt.</i>	<i>Total</i>	<i>Delinquent Date</i>

The Sonoma County Board of Supervisors has appointed the Auditor-Controller Treasurer-Tax Collector to consider and grant or deny claims for the cancellation of delinquent property taxes, penalties, costs and other charges.

Delinquent penalties and fees are applied to property tax assessments in accordance with the laws of the Revenue and Taxation Code of the State of California. Section 2610.5 of the R & T Code indicates that “failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed”. Exceptions can be made if the assessee demonstrates to the Tax Collector that delinquency is due to the Tax Collector’s failure to mail the notice to the address provided on the tax roll.

* R & T Code 2512 (a) “...the taxing agency is not required to accept a payment actually received in the mail if it is received more than 30 days after the date and time set by law for the payment”.

Property taxes are the responsibility of the property owner and there are very few circumstances that qualify for a waiver of penalties. Listed below are penalty waivers specifically covered by statute.

- R & T Section 2610.5 Change in ownership occurred after January 1. Tax bill was mailed to old owner and not received by new owner. (Applies to current year only.) Staff to confirm that no “new owner” bill has been mailed with minimum of 30 days to pay timely.
- R & T Section 4985 Tax bill was mailed to incorrect address due to Tax Collector or Assessor’s error. (Requires verification from Assessor.)

