**OFFICE OF THE AUDITOR-CONTROLLER/ TREASURER-TAX COLLECTOR**

Attn: COVID-19 Waiver 701 Ocean Street, Room 100

Santa Cruz, CA 95060 [TTC.webmail@santacruzcounty.us](mailto:TTC.webmail@santacruzcounty.us)

Tax Penalty Cancellation Request-COVID 19 related v. 12/10/20

Governor Newsom declared a State of Emergency to exist in California as a result of the threat of COVID-19 and signed Executive Order N-61-20 providing relief to taxpayers who were not able to pay their property taxes due April 10, 2020 or December 10, 2020.

The Governor required the following conditions must be met to apply for the waiver of penalties or fees:

“The property for which taxes were not paid is either:

1. residential real property occupied by the taxpayer, **or**
2. real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration’s Regulations, Code of Federal Regulations, Title 13, section 121.201.”

For purposes of this application, “qualified small business” is defined as an independently owned and operated business that is not dominant in its field of operation, which, together with affiliates, has 25 or fewer employees, and averages annual gross receipts of seven million five hundred thousand dollars ($7,500,000) or less over the previous three years.

**Check the type of tax bill being requested for penalty cancellation:**

Secured Property Tax: ☐ Unsecured Property Tax: ☐ Supplemental Property Tax: ☐

Is this a Qualifying Small Business? Yes ☐ No ☐ Name of Small Business:

Is this a Residential Property occupied by the taxpayer? Yes ☐ No ☐

Is there a Homeowner’s Exemption on your tax bill? Yes ☐ No ☐

# Parcel Number (APN) - \_-

**Property Owner’s Name:**

# Mailing Address:

**Property Address**

# Daytime Telephone: ( )

# Email Address:

Describe **in detail** why you were unable to make the timely tax payment due to circumstances beyond your control. The reason for filing this request must be associated with a COVID-19 related economic/financial hardship, health concern and /or inability to tender payment due to a COVID- 19 stay-at-home order.

Attach additional statements or documentation as needed to explain your situation.

Please complete the affidavit below, sign and return this form.

I, (print name) declare under penalty of perjury under the laws of the State of California that the above information and any attached documents is true and correct. The failure to make the tax payment timely was due to circumstances beyond my control, occurred in spite of the exercise of ordinary care and without willful neglect, and as a result of a COVID-19 stay-at-home order. **I understand that if penalties, interest and fees are waived, the original tax amount is still due.**

Signature: Date:

NEXT STEP: Once your request has been reviewed, you will be notified via email. Depending upon the volume of waivers received, you will receive a response within **3 weeks of receipt.**

If you have additional questions or need assistance, please call (831) 454-2510, or email to TTC.webmail@santacruzcounty.us. Due to the COVID-19 pandemic, staff may be working remotely and will return your call or email within the next business day if possible.

**TAX COLLECTOR’S USE ONLY**

**Active HOX No Delinquent Taxes**

**Affidavit Signed**

**Qualified Small Business**

**Request APPROVED:**

**R&T 4985.2**

**R&T 4222.5**

**Request DENIED**

Reason for denial:

Reviewer Initials Date

Rev.12/15/2020