



**Van Maddox**  
Sierra County Treasurer-Tax Collector-Auditor  
P.O. Box 376  
Downieville CA 95936

#### Property Taxes and COVID-19

We understand and share the public's anxiety and concern about the impacts of the 2020 COVID-19 pandemic.

Currently, County Tax Collectors are not able to change the April 10 deadline for the Second Installment of Property Taxes because the dates are established by State law, however, we want to assure everyone that we are doing our best to accommodate those who have been directly impacted by the COVID-19 pandemic and who are unable to pay timely due to circumstances related to this crisis.

If you are unable to pay by April 10th, and you are directly impacted by the COVID-19 pandemic, you can request a penalty waiver up until May 31<sup>st</sup>, 2020. The request for penalty waiver cannot be considered without full payment of original taxes and is only applicable to taxes with delinquent dates of March 31, 2020 through April 30, 2020. Any late first installments must be paid, with penalty, at the time this request is submitted.

More information about penalty waiver guidelines and documentation can be found on our webpage, under COVID-19 Penalty Cancellations.

If you are unable to remit payment by this time, you can request a payment plan after July 1, 2020 to help remedy any extended impacts. Please feel free to contact our office for further assistance.

Sierra County Tax Collector  
100 Courthouse Square, Suite 14  
Downieville CA 95936  
(530) 289-3289  
collector@sierracounty.ca.gov

## **REQUEST FOR PENALTY CANCELLATION FOR COVID-19 IMPACT Frequently Asked Questions (FAQs)**

### **1. When is the Request for Penalty Cancellation for COVID-19 Impact form available?**

Answer: The form will be available online at <https://www.sierracounty.ca.gov> April 17, 2020, in both fillable and printable form.

### **2. Who is qualified to use the Request form?**

Answer: Owners of properties whose delinquent taxes were caused by the COVID-19 pandemic, or their authorized representative are qualified to use the Request form.

### **3. What tax bill installments are covered by this Request form?**

Answer: Only those installments with delinquent dates on or between March 31 and April 30, 2020, will be considered for penalty cancellation using this Request form.

### **4. Can I use one Request form for all my property tax bills?**

Answer: No. A separate Request form is required for each property tax bill you request penalty cancellation. If you have multiple property tax bills delinquent for the same reason, as long as you submit the Request forms together, only one set of supporting documentation is required.

### **5. What type of supporting documentation does the Tax Collector's Office require?**

Answer: The Tax Collector's Office requires all available documentation that demonstrates the owner was impacted by the COVID-19 pandemic and/or related Health Orders. Such documentation may include, but is not limited to economic, financial, legal, medical, or personnel letters, notices or records that illustrate a change in regular income or physical capacity of the property owner(s).

**Examples of supporting documentation:** a. For self-employed: A copy of your state, county or city business license and a brief description of how the Health Orders disrupted your business, business relations and/or clientele. b. For employed: Proof of employment where you were laid off or furloughed by your employer(s) due to the COVID19 Health Orders. If providing a paystub, please redact any sensitive information such as social security number.

### **6. Am I required to make full payment when I submit the request form?**

Answer: Yes. Full payment of the required amount must accompany your request. The form explains the required amount to include all unpaid taxes plus penalties of Secured or Supplemental installments with delinquent dates prior to March 31, if applicable, and all unpaid taxes excluding penalties of Secured, Supplemental or Unsecured installments with delinquent dates on or between March 31 and

April 30, 2020.

**7. When is the latest I can submit the Request form?**

Answer: As of now, May 31st, 2020, is the latest our office will receive Request forms for COVID-19

**8. When will I know if the Tax Collector's Office approved my Request?**

Answer: Depending on the time and volume of requests, the Tax Collector's Office may take up to 10 business days to make a determination, especially if we are still under order to shelter-in-place and staff size is limited.

**9. What if the Tax Collector's Office does not approve my Request, what happens then?**

Answer: Your tax payment check will be returned to you, and you will be given a certain amount of time to remit your payment in full, with penalty, or to submit additional documentation. If the taxes are not settled by June 30, 2020, the property will become tax-defaulted and subject to the Tax Collector's power of sale in five years.

**10. What if I am late paying my taxes for other reasons than those related to COVID-19. Can I use the Request form?**

Answer: No. If you are late for other reasons than COVID-19, please contact our office at (530) 289-3286.

If you have any other questions we have not addressed here, please contact our office during regular hours 8:00 AM – 5:00 PM, Monday – Friday, except holidays, by telephone (530) 289-3286 or by email [collector@sierracounty.ca.gov](mailto:collector@sierracounty.ca.gov)

Thank you!

## Penalty Cancellation Request Process

### **COVID 19 Related Penalty Waiver Requests**

PLEASE DO NOT REMIT THE PENALTY WAIVER REQUEST UNTIL YOU ARE ABLE TO REMIT PAYMENT FOR TAXES. PENALTY WAIVER REQUESTS THAT ARE ACCOMPANIED WITH PAYMENT FOR THE 2ND INSTALLMENT OF 2019-2020 TAXES WILL BE ACCEPTED UP UNTIL MAY 31, 2020 FOR COVID RELATED IMPACTS.

Requests can be completed and submitted through the [online process](#) or by downloading the form (below) and sending it by mail or email to [collector@sierracounty.ca.gov](mailto:collector@sierracounty.ca.gov).

For those that are impacted for an extended period of time should contact this office after June 30, 2020 to inquire about an installment plan.

### **FOR ALL OTHER PENALTY WAIVER REQUESTS, PLEASE SEE GUIDELINES BELOW**

**The California Revenue and Taxation Code (R&TC) grants the Treasurer and Tax Collector the authority to cancel penalties in limited circumstances. Below are examples of requests that the Tax Collector will deny if submitted for penalty cancellation review.**

- 1. Requests that the Tax Collector consider the taxpayer's payment history.** The Tax Collector **will deny** a request to cancel a penalty based on a taxpayer's request to consider the taxpayer's positive payment history. The R&T code does not grant the Tax Collector the authority to consider a taxpayer's payment history, whether positive or negative, in determining whether or not to cancel a penalty.
- 2. Requests related to home banking or online bill payments.** The Tax Collector **will deny** a request to cancel a penalty related to a home banking or online bill payment that a taxpayer initiated prior to the delinquency date, which the Tax Collector received after the delinquency date. The reason for this is that the United States Postal Service does not postmark the envelopes used to remit payments from home banking and online bill payment services. In the absence of a postmark, the Tax Collector only considers the received date in determining if the payment is late and if the penalty applies. The Tax Collector recommends to taxpayers that they not use this service for the reason stated above. Finally, some banks provide a disclosure on their online bill pay websites urging users not to use the service when making federal, state or local tax payments of any kind.
- 3. Requests related to use of a postage meter date on a payment envelope.** The Tax Collector **will deny** a request to cancel a penalty based on the payment envelope containing a postage meter date that is the delinquency date or a date prior to the delinquency date. The R&T code states that the remittance (payment) will be deemed received on the date shown by the United States Postal Service (USPS) cancellation mark stamped on the envelope. A postage meter is a mailing system, distinct from the mailing systems of the USPS, typically used by private businesses that prints postage directly on the envelope. A postage meter date is not a cancellation postmark the USPS stamps on an envelope. A postage meter date only indicates that the proper postage was paid; it is not evidence when someone deposits an item for mailing with the USPS.

**4. Requests related to a taxpayer assertion that the taxpayer mailed the payment prior to the delinquency date with sufficient time for the United States Postal Service to deliver the payment prior to the delinquency date.** The Tax Collector **will deny** a request to cancel a penalty based on an assertion that the taxpayer mailed the payment “early enough” to allow the United States Postal Service sufficient time to deliver the payment prior to the delinquency date. The reason for this is that the R&T code states that the remittance will be deemed received on the date shown by the post office cancellation mark stamped on the envelope.

**5. Requests related to the financial circumstances of the taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date.** The Tax Collector **will deny** a request to cancel a penalty based on the financial circumstances of a taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date. Under the R&T code, there is no provision to cancel penalties due to financial circumstances that prevented a timely payment.

**6. Requests related to the non-receipt of property tax bill.** The Tax Collector **will deny** a request to cancel a penalty based on non-receipt of a property tax bill. Under the R&T code, there is no provision to cancel penalties imposed for failure to receive a tax bill.

**7. Requests related to new home ownership and not understanding the property tax process.** The Tax Collector **will deny** a request to cancel a penalty based on a taxpayer not understanding the property tax process. The reason for this is that most real estate transactions occur through an escrow process where property tax information is provided.

**8. Requests related to taxpayer errors submitting a payment through our online payment system.** The Tax Collector **will deny** a request to cancel a penalty based on the taxpayer submitting incorrect information while submitting an online payment through the Treasurer and Tax Collector’s online payment system. The reason for this is that taxpayers agree to Terms of Use and Terms of Payment that place the responsibility with the taxpayer to enter correct account information. Examples of taxpayer online payment errors include, but are not limited to, taxpayer input of an incorrect account number or failure to accurately validate credit/debit card information.

**Having read the information provided above, I believe that my request for penalty cancellation does not fall into any of the scenarios above and will qualify under one of the Revenue & Taxation Codes listed below.**

**R&TC, Section 2512-** Proof the United States Postal Service took custody of the payment on or before the delinquency date.

**R&TC, Section 4911-** Payment was made to an incorrect property by mistake.

**R&TC, Section 4985-** An error expressly made by the tax collector, the auditor, or the assessor.

**R&TC, Section 4985.2-** Circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect. Examples that may qualify:

- Specific medical conditions causing unexpected hospitalization on the delinquency date.
- Natural Disasters - Lost in the mail. Please include copy of check register showing when check was written, bank statements showing checks clearing before and after suspect check and a stop payment placed on check.
- Death of the Property Owner of Record on or before the delinquency date.
- Government Declared State of Emergency.

**Instructions for Completing the Penalty Cancellation Request Form:**

Step 1: Select the California Revenue & Taxation Code Section that you believe allows the Tax Collector to cancel the penalties imposed.

Step 2: Complete the form. Must include Assessment # and contact information. Add a brief description of the nature of your request for penalty cancellation.

Step 3: Read and consent to the acknowledgement that the documents you submit constitute a public record under the California Public Records Act. After submitting the Penalty Cancellation Request, you will receive an email confirmation. If supporting documentation is required, you will receive an email from the Tax Collector's office with instructions on what is needed to substantiate your request.

\*\*\*\*\* [Proceed to Online Penalty Cancellation Request](#) \*\*\*\*\*

**VAN MADDOX  
SIERRA COUNTY TREASURER TAX  
COLLECTOR**

**PROPERTY TAX PENALTY CANCELLATION REQUEST  
COVID-19 Related for Primary Residence**

*On March 26, 2020, under authority of California Health and Safety Code, the Sierra County Department of Public Health ordered individuals to comply with the Stay at Home Order issued by Governor Gavin Newsom and Sierra County's Health Officer to shelter in their place of residence and to cease all non-essential travel. Let it be known that COVID-19 has impaired the ability of some taxpayers to pay their taxes by the statutory deadline of April 10, 2020.*

The California Revenue and Taxation Code § 4985.2 (a) grants the Tax Collector the authority to cancel penalties if "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 in the absence of willful neglect,...."

***Only for taxes with a delinquent date from March 31, 2020 to April 30, 2020***

**Instructions for completing the COVID-19 Penalty Cancellation Request Form:**

**Step 1:** If you were directly impacted by COVID-19 through a quarantine, isolation, hospitalization or financial hardship, complete the following information section, sign, date and attach your documentation. **Your request is due by May 31, 2020 and your 1ST installment must be paid.**

**Step 2:** You must provide documentation to support your claim. Please redact (strike-out) social security #s or confidential information. **Your claim will be denied for failure to provide adequate documentation.** Examples of supporting documentation include, but are not limited to, the following:

- COVID-19 doctor note (isolation, quarantine, hospitalization)
- Hospital release form indicating date of admission
- Your employment notification letters related to COVID-19
- CA EDD Unemployment Insurance (UI) Claim Letter
- Owner/Operator unable to conduct business due to COVID-19

**Step 3:** Submit payment check for the base tax amount due. **If your request is denied, your check will be returned and you must pay the entire amount with penalties and fees by June 30<sup>th</sup> to avoid additional interest.**

**Step 4:** Mail the completed request to our office or deliver to our Drop Box located at: 100 Courthouse Sq., Downieville CA 95936.

Sierra County Tax Collector  
P.O. Box 376  
Downieville, CA 95936

ATTN: COVID-19 Waiver



I, \_\_\_\_\_ , am applying for  
(Name)  
penalty relief granted through the California Revenue & Taxation Code §4985.2 related  
to the COVID-19 pandemic that was due to circumstances beyond my control.

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

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

Sign, date and submit this request, along with all your supporting documentation, and payment to the address above.

For Tax Collector Use Only	
Date Received: _____	Payment submitted: <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Approved <input type="checkbox"/> Denied BY: _____	Date: _____

**VAN MADDOX  
SIERRA COUNTY TREASURER TAX  
COLLECTOR**

**PROPERTY TAX PENALTY CANCELLATION REQUEST  
COVID-19 Related for Primary Residence**

*On March 26, 2020, under authority of California Health and Safety Code, the Sierra County Department of Public Health ordered individuals to comply with the Stay at Home Order issued by Governor Gavin Newsom and Sierra County's Health Officer to shelter in their place of residence and to cease all non-essential travel. Let it be known that COVID-19 has impaired the ability of some taxpayers to pay their taxes by the statutory deadline of April 10, 2020.*

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(Name)  
penalty relief granted through the California Revenue & Taxation Code §4985.2 related  
to the COVID-19 pandemic that was due to circumstances beyond my control.

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

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

Sign, date and submit this request, along with all your supporting documentation, and payment to the address above.

For Tax Collector Use Only	
Date Received: _____	Payment submitted: <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Approved <input type="checkbox"/> Denied BY: _____	Date: _____