



# Santa Cruz County Treasurer-Tax Collector

**Fred Keeley, Treasurer**

County Government Center

701 Ocean Street, Room 150 • Santa Cruz, California 95060

Phone (831) 454-2510 • Fax (831) 454-2257 • [E-Mail](#)

**Normal Business Hours are from 8:00 am to 5:00 pm Monday through Friday**

## [Procedure for Requesting Waiver of Interest, Penalty and/or Costs](#)

The taxpayer requesting a waiver of interest, penalty and/or costs **MUST** submit to the Santa Cruz County Tax Collector, at **701 Ocean Street, Room 150, Santa Cruz, CA 95060**, an **Application for Tax Penalty Relief** form accompanied by sufficient supporting documentation and a check for the amount of taxes due in addition to a **separate check** for interest, penalty and costs due. **No requests will be accepted verbally or via email.**

## [How to Complete the Application for Tax Penalty Relief Form](#)

On the form, the taxpayer will provide their name, address, parcel number (APN), owner of record, email address (optional) and an explanation as to why they are requesting a waiver. In addition, the taxpayer must sign, under penalty of perjury, that all the information provided to the Tax Collector is true and correct.

## [Required Supporting Documentation](#)

The taxpayer **MUST** attach supporting documentation that provides proof that the failure to make timely payment was due to **(a)** reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, or **(b)** there was an inadvertent error in the amount of the payment, or **(c)** there was a cancellation ordered by a local, state, or federal court (California Revenue and Taxation Code 4985.2.) No requests for waiver will be accepted from a taxpayer with the reason of "did not receive a tax bill". Failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed (R & T Code Section 2610.5).

## [Required Payment](#)

The taxpayer must submit their tax payment with their application and supporting documentation. The tax payment should include one check for the taxes due and a separate check for all interest, penalties and costs. If the waiver is approved, the check for all interest, penalties and costs will not be presented for payment. If the waiver is denied, both checks will be presented for payment.

If the full amount of taxes, interest, penalties and costs due are not presented with the application form, the request will be automatically denied.

## **Application for Tax Penalty Relief Form**

***The Tax Collector will notify the taxpayer of the decision to approve or deny the request.***

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