

# Contra Costa County Treasurer-Tax Collector's Office

## REQUEST FOR PENALTY CANCELLATION FOR COVID-19 IMPACT

### Frequently Asked Questions (FAQs)

Updated July 1, 2020

**1. Who is qualified to use the Request form?**

**Answer:** Taxpayers who suffered an economic hardship or were otherwise unable to tender payment of taxes in a timely fashion due to the COVID-19 pandemic or the related health orders.

**2. What Properties qualify for the Request Form?**

**Answer:** The following types of properties may qualify:

- a. Residential real property occupied by the taxpayer except property for which taxes are paid through an impound account.
- b. Real property owned and operated by a taxpayer that qualifies as a small business. Please refer to Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201 to determine if you qualify as a "small business."

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

**Answer:** Only those installments that become delinquent between March 4, 2020, and May 6, 2021, 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 COVID-19 pandemic or Health Orders disrupted your business, business relations and/or clientele.
- b. For employed: Proof of employment and dismissal resulting from the COVID19 Health Orders. Please redact any sensitive information on the document such as social security number.

**6. Am I required to make payment for the full amount of my taxes when I submit the request form?**

**Answer:** Depends. If requesting penalty cancellation for FY 2020-2021 taxes, you are required to pay the full installment amount, *excluding the penalties*. However, if your request is for "qualifying" FY 2019-2020 taxes, you may make partial payments on the condition that your COVID-19 Installment Agreement is approved. Otherwise, the full installment amount of these taxes will also be required.

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

**Answer:** According to [Executive Order N-61-20](#), the latest our office may receive Request forms for COVID-19 Impact is May 6, 2021

**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 four weeks 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 paid in full by May 6, 2021, all penalties, costs and interest will also be due.

**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, you should use the [Application for Tax Penalty Relief](#) form instead.

If you have any other questions we have not addressed here, please contact our office during regular hours 8:00 AM – 4:00 PM, Monday – Friday, except holidays, by telephone (925) 957-5280 or by email [taxinfo@tax.cccounty.us](mailto:taxinfo@tax.cccounty.us).

**Thank you!**