



# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



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225 NORTH HILL STREET, ROOM 115  
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LOS ANGELES, CALIFORNIA 90051-0102

**JOSEPH KELLY**  
TREASURER AND TAX COLLECTOR

HOME PAGE  
[TTC.LACOUNTY.GOV](http://TTC.LACOUNTY.GOV)

PROPERTY TAX PORTAL  
[LACOUNTYPROPERTYTAX.COM](http://LACOUNTYPROPERTYTAX.COM)

## PENALTY CANCELLATION REQUEST

Assessor's Identification Number (AIN) or Assessor's Bill Number: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

Claimant Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Daytime Telephone: (    ) \_\_\_\_\_ email: \_\_\_\_\_

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation. If your request is for more than two tax years, please submit an additional Penalty Cancellation Request form(s) for the additional tax year(s). Each request must be signed and dated.

Annual     Supplemental     Prior Years     Unsecured     Adjusted Bill

Tax Year \_\_\_\_\_ Installment 1<sup>st</sup>  2<sup>nd</sup>  Penalty Paid \$ \_\_\_\_\_

Tax Year \_\_\_\_\_ Installment 1<sup>st</sup>  2<sup>nd</sup>  Penalty Paid \$ \_\_\_\_\_

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation (if you require additional space, attach additional sheets to the request):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

Sign and mail the request, along with all your supporting documentation to the address below:

Treasurer and Tax Collector  
County of Los Angeles  
Post Office Box 512102  
Los Angeles, CA 90051-0102

You may also scan and email this request to [penalty@ttc.lacounty.gov](mailto:penalty@ttc.lacounty.gov).

## PENALTY CANCELLATION REQUEST

### PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property by completing and submitting this request. The request is required to be completed with all supporting documentation, and it must be signed.

The following summarizes key sections of the California Revenue & Taxation Code (R&TC) that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request can be granted. For the complete R&TC, go to: [leginfo.ca.gov/html/rtc\\_table\\_of\\_contents.html](http://leginfo.ca.gov/html/rtc_table_of_contents.html).

- 2512** A mailed tax payment is considered timely when it is postmarked on or prior to the delinquency date by the United States Postal Service (foreign postmarks and private metered postage are not acceptable).
- 2610.5** Failure to receive annual tax bill is never grounds to cancel a tax penalty.
- 4911(a)** If the taxpayer can demonstrate that the current taxes were paid on a wrong parcel, by mistake, Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended; provided the payment was received on time for the correct amount of the tax due, and before the property has transferred ownership, and before two years have elapsed since the date of payment.
- 4920-4925** A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel, by mistake, and the payment was received on time for the correct amount of the tax due.
- 4985** A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information expressly given to the taxpayer in writing by the County.
- 4985.2** A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside the taxpayer's control, provided the taxpayer exercised "ordinary care in the absence of willful neglect," and the principal payment for the proper amount of the tax due is made no later than June 30 of the fourth fiscal year following the fiscal year in which the tax became delinquent.
- 4986** A penalty may be cancelled to correct a specified error on the part of the County.

**If you have additional questions, you may call us between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding Los Angeles County holidays, at:**

- **Secured Property Tax Information at 1(213) 974-2111, or toll-free within Los Angeles County at 1(888) 807-2111.**
- **Unsecured Property Tax Information at 1(213) 893-7935.**

**You may also visit our website at [ttc.lacounty.gov](http://ttc.lacounty.gov) for general property tax information.**

## **PENALTY CANCELLATION REQUEST FOR SECURED AND UNSECURED PROPERTY**

Any taxpayer may request cancellation of a penalty assessed on a secured or unsecured property, either orally, in writing, or by submitting a completed and signed *Penalty Cancellation Request*. In general, the Treasurer and Tax Collector (TTC) attempts to respond to all requests within 45 days.

- **Approval of a Penalty Cancellation Request**

If the request for penalty cancellation is approved, the TTC will respond to the taxpayer confirming the cancellation.

- **Denial of a Penalty Cancellation Request**

If the request for penalty cancellation is denied, the TTC will respond to the taxpayer explaining the reason for the denial.

- **Appealing a Decision**

Whenever a request for penalty cancellation is denied, the TTC response will state that the taxpayer may appeal the decision, and will provide the taxpayer with the appropriate instructions.