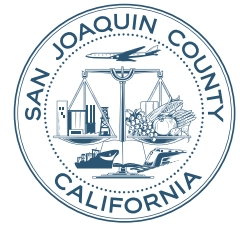


San Joaquin County  
Treasurer-Tax Collector  
44 N. San Joaquin St., Ste. 150  
Stockton, CA 95202



PHONXAY KEOKHAM, CPA  
TREASURER-TAX COLLECTOR

## INSTRUCTIONS FOR FILING A CLAIM FOR REFUND / CORRECTION OF TAXES APPLICATION

The Treasurer-Tax Collector is governed by the California Revenue & Taxation Code (RTC) in granting a tax penalty cancellation. A taxpayer may request cancellation of penalty assessed on a secured or unsecured property tax bill by completing and submitting a Claim for Refund / Correction of Taxes Application.

The signed and completed application form and all supporting documentation are required for consideration of this cancellation request. Failure to complete all sections of the claim form may delay the processing of the application form and result in the return or denial of the claim.

For a claim for refund of penalties, state law requires all property owners to pay penalties if property taxes payments are late. Payment of taxes are not required to file a claim for correction of taxes.

In order for our County Departments to properly review your claim, please follow the instructions listed below:

1. Taxes need to be paid in full.
2. Complete items one through twelve in full.
3. Attach documentation that will support your claim.
4. Return the completed form and attachments to:

SJCTTC  
P.O. Box 2169  
Stockton, CA 95201-2169

Upon receipt, the Treasurer-Tax Collector, Assessor Recorder-County Clerk, and Auditor-Controller will examine the claim and reach a decision. The result will be mailed to you.

Please note that there are no provisions in State law permitting Treasurer-Tax Collector to waive penalties in the examples below. Requests to waive penalties for the reasons below will be denied:

1. I did not receive a tax bill ([RTC 2610.5, 2610.6, 2910.1](#)).
2. I thought my mortgage company was going to pay.
3. My bank did not make the payment until after the deadline.
4. I have paid on time in the past for many years and think I should not be penalized this time.
5. Payment arrived after delinquent date with no postmark from US Postal Service ([RTC 2512](#)).
6. Cannot afford tax payment.
7. I am a new homeowner and I did not know I owed taxes.

If you have additional questions or need assistance, please call (209) 468-2133 or email the Treasurer-Tax Collector at [tax@sjgov.org](mailto:tax@sjgov.org). You may also visit our website at [sjcttc.org](http://sjcttc.org) for general property tax information.

