

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. Correction of taxes including taxability, assessed values, exemptions, tax amounts and rates are under the jurisdiction of the Assessor-Recorder-County Clerk and Auditor-Controller.

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.

In order for the Treasurer-Tax Collector, Assessor-Recorder-County Clerk, and Auditor-Controller to properly review your claim, please follow the instructions listed below:

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

SJC TTC
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 the 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. My payment arrived after delinquent date with no postmark from US Postal Service ([RTC 2512](#)).
6. I 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. You may also visit our website at sjcttc.org for general property tax information.



CLAIM FOR REFUND / CORRECTION OF TAXES

Treasurer-Tax Collector
 44 N. San Joaquin Street, Suite 150
 Stockton, CA 95202
 Phone (209) 468-2133 • Fax: (209) 468-2158
 www.sjcttc.org

Accurately complete items 1-12 of this application. Incomplete applications will be returned. A separate application must be completed for each real property parcel, unsecured assessment, and for each tax refund requested. Mail the signed original application and any supporting documents to the Treasurer-Tax Collector's Office at P.O. Box 2169, Stockton, CA 95201.

1. First Name	Last Name	2. Parcel or Assessment	3. Tax Year	4. Date Taxes Paid
5. Present Mailing Address		6. Phone Number		10. Claim Amount Tax _____ Penalty _____ Fee _____ Cost _____ Interest _____ Total _____ <small>(Please state only the amount you claim should be refunded. Attach tax bill, delinquency notice, and proof of payment.)</small>
7. City, State	8. Zip Code	9. Email Address		
11. I hereby declare under penalty of perjury that this application including any accompanying statement(s) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.				
_____ Signature of applicant (owner or agent)		_____ Date		
_____ County		_____ City		

12. The facts that I rely upon to support the requested refund/correction are as follows (attach additional sheets as required):

ITEMS 13-15 FOR OFFICIAL USE ONLY

13. Tax Collector's Jurisdiction <input type="checkbox"/> No <input type="checkbox"/> Yes	Statement of position and recommendation:
_____ Name	
_____ Date	
14. Assessor's Jurisdiction <input type="checkbox"/> No <input type="checkbox"/> Yes	Statement of position and recommendation:
_____ Name	
_____ Date	
15. Auditor's Jurisdiction <input type="checkbox"/> No <input type="checkbox"/> Yes	Statement of position and recommendation:
_____ Name	
_____ Date	