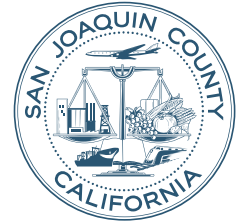


San Joaquin County
Treasurer-Tax Collector
44 N. San Joaquin St., Ste. 150
Stockton, CA 95202



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 (unless the claim is COVID-19 related or a Correction of Taxes claim).
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. You may also visit our website at sjcttc.org for general property tax information.

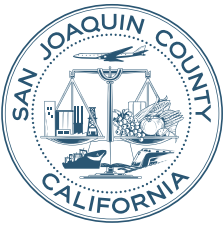
NEW COVID-19 PENALTY WAIVER

The Following Instructions Apply Only to COVID-19 Claims

If you have been impacted directly by COVID-19 and have been assessed a penalty, please complete and submit an application form and remit payment for the tax amount without the penalty before May 6, 2021 to have your application form reviewed. The COVID-19 waiver does not apply to penalties and cost applied before March 4, 2020.

In order to qualify for the waiver of penalties and costs all of the following conditions must be satisfied:

1. The property must be residential property occupied by the taxpayer or real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's regulation.
2. The taxpayer must demonstrate to the satisfaction of the Treasurer-Tax Collector that the taxpayer has suffered economic hardship, or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic.
3. If the taxes are unpaid you must include a check or money order for the tax amount without penalties. If the request is denied, the taxpayer will receive notification that the penalties are due and payable.



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 account number, 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 Account Number _____	3. Tax Year _____	4. Date Taxes Paid _____
5. Present Mailing Address _____		6. Phone Number _____	
7. City, State _____	8. Zip Code _____	9. Alternate Phone Number _____	
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) _____ County		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>	
_____ Date		_____ 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 _____ Name _____ Date	Statement of position and recommendation:
14. Assessor's Jurisdiction <input type="checkbox"/> No <input type="checkbox"/> Yes _____ Name _____ Date	Statement of position and recommendation:
15. Auditor's Jurisdiction <input type="checkbox"/> No <input type="checkbox"/> Yes _____ Name _____ Date	Statement of position and recommendation: