

# Inyo County Treasurer-Tax Collector's Office

## REQUEST FOR PENALTY CANCELLATION FOR COVID-19 IMPACT

### Frequently Asked Questions (FAQs)

#### 1. When is the Request for Penalty Cancellation for COVID-19 Impact form available?

Answer: The form will be available online at [www.inyocounty.us](http://www.inyocounty.us) on April 11, 2020, in both fillable and printable form.

#### 2. Who is qualified to use the Request form?

Answer: Owners of properties whose delinquent taxes were caused by the COVID-19 pandemic, or their authorized representative are qualified to use the Request form.

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

Answer: Only those installments with delinquent dates on or between March 31 and May 15, 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 Health Orders disrupted your business, business relations and/or clientele.
- b. For employed: Proof of employment where you were laid off or furloughed by your employer(s) due to the COVID-19 Health Orders. If providing a paystub, please redact any sensitive information such as social security number.

#### 6. Am I required to make full payment when I submit the request form?

Answer: Yes. Full payment of the required amount must accompany your request. The form explains the required amount to include all unpaid taxes *plus penalties* of Secured or Supplemental installments with delinquent dates prior to March 31, if applicable, and all unpaid taxes *excluding penalties* of Secured,

Supplemental or Unsecured installments with delinquent dates on or between March 31 and May 15, 2021.

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

Answer: You may submit your requests up until May 15, 2021. **The postmark of May 15, 2021 is the final date acceptable.**

**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 settled by June 30<sup>th</sup>, the property will become tax-defaulted and subject to the Tax Collector's power of sale in five years.

**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 – 5:00 PM, Monday – Friday, except holidays, by telephone (760) 876-0312 or by email [inyottc@inyocounty.us](mailto:inyottc@inyocounty.us)

**Thank you!**