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**AFFIDAVIT FOR PENALTY EXEMPTION DUE TO COVID-19**

- Complete this form to request cancelation of penalties for late payment of Property Taxes
- The Governor’s Order N-61-20 is only applicable to property taxes with a due date from March 4, 2020 through May 6, 2021. This form is only applicable to currently delinquent bills that meet this date range criteria. Future bills that meet this date range criteria will require a separate form and can only be submitted after those future bills become delinquent.
- To request this exemption, complete this form and submit it with or without payment to the address listed in the attached instructions
- Exemption valid only until May 6, 2021 (postmark date). Even if this request is approved, if payment (excluding penalties) is not received by May 6, 2021, all penalties will reattach to the property and will be due and payable.

To qualify for this exemption, the following criteria must be met in accordance with the Governor of the State of California Executive Order N-61-20 dated May 6, 2020:

- 1) The property for which taxes were not paid is either:
  - a. residential real property occupied by the taxpayer for which taxes are NOT paid through an impound account, or
  - b. real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration’s Regulations, Code of Federal Regulations, Title 13, section 121.201;
- 2) The taxes owed on the property in question were not delinquent prior to March 4, 2020;
- 3) The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector; and
- 4) The taxpayer demonstrates to the satisfaction of the 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, or any local, state, or federal government response to COVID-19.

You must complete the following and include documents as supporting evidence for this affidavit as noted below:

Assessor Tax Number (ATN): \_\_\_\_\_ Tax Bill Number: \_\_\_\_\_  
(if additional ATNs and bill numbers, please attach a full list)

**I hereby claim exemption from delinquent tax penalties due to the COVID-19 pandemic/the governmental response to the pandemic for the following reason(s):**

- Lost Job (Permanently / Temporarily):** (Enclose termination letter or lay-off notice)
- Compromised Health (Personal / Family):** (Enclose Doctor / Clinic / Hospital note or record)
- Child Care / Adult Care / Home-Schooling:** (Enclose supporting documentation)
- Closed Business (Permanently / Temporarily):** (Enclose supporting documentation)
- Other Financial Impact (Loss of income, etc.):** (Enclose supporting documentation)

**Additional explanation if necessary:**

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**Eligibility criteria in accordance with the Governor of the State of California Executive Order N-61-20**

(check each box that applies to your situation)

- The property is my primary residence AND the taxes on this property are NOT paid through an impound account** (If taxes are paid through an impound account, the property does NOT qualify for this waiver)
- The property is owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201**

**SBA NAICS Industry Description** \_\_\_\_\_  
(go to [www.sba.gov](http://www.sba.gov) for this information)

**SBA NAICS Code** \_\_\_\_\_  
(go to [www.sba.gov](http://www.sba.gov) for this information)

**Annual Receipts in 2018 or 2019 (in millions)** \_\_\_\_\_  
(documentation required)

**Number of Employees as of Dec 31, 2019.** \_\_\_\_\_  
(documentation required)

- There were NO delinquent taxes owed on the property prior to March 4, 2020**  
(if delinquent taxes were owed on the property prior to March 4, 2020, the property does NOT qualify for this waiver)

**Additional explanation if necessary:**

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**I declare under penalty of perjury that the foregoing is true and correct.**

Name: \_\_\_\_\_ (signature) \_\_\_\_\_ (print)

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

Executed at: \_\_\_\_\_ (city and state) on: \_\_\_\_\_ (date)

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

**County Use Only**

Approved by: \_\_\_\_\_ Denied by: \_\_\_\_\_ Date: \_\_\_\_\_

**PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE  
COMPLETING AND SUBMITTING YOUR REQUEST**

**INSTRUCTIONS:**

1. Complete the Assessee Information and eligibility sections, sign, and date the form. The form must be signed by an owner whose name appears on the title of the property or his/her authorized agent. This form must be received in our office or postmarked no later than May 6, 2021.
2. Payment of taxes is encouraged but not required to submit this form.
3. Attach all supporting documentation (if available) to substantiate your request. Please redact any social security numbers or confidential information on your supporting documentation. If documentation is not available please indicate that in your description.

**Examples of supporting documentation to establish COVID-19 impact may include, but are not limited to, the following:**

- Note from physician or medical staff
- Hospital release form indicating date of admission
- Employer notification of employment release due to COVID-19
- Employer notification of business closing/reduced hours due to COVID-19
- Document showing owner/operator unable to conduct business due to COVID-19

**Examples of supporting documentation to establish SBA eligibility may include, but are not limited to, the following:**

- 2018 or 2019 Federal Tax Return
  - 2018 or 2019 SBA Loan or other SBA Documentation
  - 2018 or 2019 State of California Tax return
4. Mail the completed and signed form, along with supporting documentation and, if possible, a check for all outstanding taxes (penalties excluded) to:

Kern County Treasurer-Tax Collector  
Attn: Penalty Waiver Request Division  
1115 Truxtun Avenue, 2<sup>nd</sup> Floor  
Bakersfield, CA 93301

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If, after review, the penalty cancellation is denied, the assessee will receive notice that the penalties are due and payable. The taxpayer has the right to appeal the denial decision. The appeals process as well as other important penalty waiver request information is included in the Kern County Penalty Waiver Policy that is located on our website at [www.kcttc.co.kern.ca.us/forms/penwaiverpolicy.pdf](http://www.kcttc.co.kern.ca.us/forms/penwaiverpolicy.pdf).

If, after review, the penalty cancellation is approved, payment (excluding penalties), must be received in our office or postmarked by May 6, 2021. If payment is not received or postmarked by May 6, 2021, all penalties will reattach to the property and will become due and payable.