GUIDELINES FOR EVALUATING
COVID-19 APPLICATION FOR PENALTY WAIVER:

The following guidelines are intended to be used by the Tax Collector’s office in evaluating Applications for Penalty Waiver. The COVID-19 response is fluid, as such, these guidelines may be modified as conditions evolve. In the event changes are made, revised guidelines will be posted to the Tax Collector’s website promptly. Please check the latest information posted at marincounty.org/penaltyreview to inform yourself of any changes.

These guidelines are not intended to preclude anyone with circumstances that are outside the scope of these guidelines from filing an Application for Penalty Waiver:

A. No penalties will be imposed or collected with respect to any installment of property taxes payable in the 2019–20 fiscal year on qualified real property that first becomes delinquent during the term of a COVID-19 stay-at-home order, providing the following conditions are met:

1) The owner of the real property signs a declaration under penalty of perjury that they experienced at least one of the following conditions as a result of the COVID-19 stay-at-home order:
   a. Medical condition
   b. Economic hardship
   c. Other reasonable cause or circumstances related to COVID-19

2) The real property is located within the boundaries of the County of Marin

3) The owner provides evidence satisfactory to the tax collector that they were unable to make the timely tax payment due to reasonable cause and circumstances beyond their control as a result of a COVID-19 stay-at-home order.

4) The Application for Penalty Waiver is filed with the tax collector by May 15, 2020

5) The tax payment is made by June 10, 2020

OTHER CONSIDERATIONS:

• The real property is applicant’s primary residence as evidenced by a homeowner’s exemption.

• The real property is a rental property.

• The real property is owned by a qualified small business. For purposes of this paragraph, "qualified small business" is defined as an independently owned and operated business that is not dominant in its field of operation, which, together with affiliates, has 25 or fewer employees, and averages annual gross receipts of seven million five hundred thousand dollars ($7,500,000) or less over the previous three years.