

**WAIVER OF PROPERTY TAX PENALITIES
(AND INTEREST UNDER KRS 131.091(6) ONLY)**

Name of Taxpayer

County

Year

Tax Bill Number(s)

PENALTIES WAIVED
(Please check the box that applies)

- Taxpayer has relied on erroneous written advice from the Department or a local official.
(103 KAR 1:040(1))
- Death or serious illness of a taxpayer or a member of the taxpayer's immediate family at time the tax bills were mailed or due. (103 KAR 1:040(2))
- Death or serious illness of the taxpayer's tax return preparer at the time the tax bills were mailed or due. (103 KAR 1:040(3))
- Unavoidable absence of the taxpayer at the time tax bills were mailed or due. (103 KAR 1:040(4))
- Destruction or unavailability of taxpayer records due to a catastrophic event at the time the tax bills were mailed or due. (103 KAR 1:040(5))
- Inability to obtain records in custody of a third party. For example, taxpayer divorced and the tax bill was mailed to the person other than who received the property under the terms of the divorce decree. (103 KAR 1:040(6))
- Employee theft or defalcation (misuse of funds) of taxpayer's financial records. (103 KAR 1:040(7))
- Undue hardship which can include the loss of a job or unexpected emergency at the time the tax bills were mailed or due. (103 KAR 1:040(8))
- Human error. For example, the taxpayer's name or address may be misspelled and the taxpayer does not receive the bill. (103 KAR 1:040(9))
- Erroneous written advice by tax advisor on which it was reasonable for the taxpayer to rely.
(103 KAR 1:040(10))
- Reliance on substantial legal authority. (103 KAR 1:040(11))
- Lack of previous tax and penalty experience by the taxpayer. For example, the taxpayer moved in or out of state, but failed to update the address with the property valuation administrator's office. Another example is when a taxpayer purchases property after January 1 and the tax bill is sent to the January 1 owner. The new owner is unaware of the delinquency, the sheriff sends a second notice or the county attorney contacts the taxpayer about the delinquent bill.
(103 KAR 1:040(12))

- Miscellaneous. The taxpayer has submitted a written waiver of penalties and it is decided that the statements of the taxpayer establishes reasonable cause for delay in filing of a return or paying a tax which clearly negates negligence on the part of the taxpayer.

(103 KAR 1:040(14))

Explain: _____

Sheriff's Signature and Date

Clerk's Signature and Date – If waiver involves a delinquency filed in the clerk's office

County Attorney's Signature and Date – If waiver involves a delinquency filed in the clerk's office and County Attorney is under contract with the Department to collect delinquent property tax bills.