

## PROPERTY TAX ANNOTATIONS

### **330.0000 DELINQUENT TAX PENALTIES**

330.0001 **Cancellation.** "Under the provisions of Revenue and Taxation Code section 4985.2, payment of a delinquent penalty on property is not a necessary precondition to the cancellation thereof where the principal amount of the tax, exclusive of such penalty, has been paid within the applicable period specified in subdivision (a) of said section. Relief under subdivision (b) of that section is predicated upon the payment of the principal and penalty." OAG 4/26/79 (No. 79-311, Vol. 62, p. 212).