



Request for Waiver of Fees, Interest, Penalties, and Taxes Due to County Error

FORM W-2008-ORD-31

Waiver Case # _____

Date Received: _____

Prescribed by the Clay County Commission

INSTRUCTIONS FOR COMPLETION & SUBMISSION OF FORM:

1. This form is to be used by the taxpayer who, claiming an error or omission on the part of the County, is seeking a waiver of fees, interest and penalties of real or personal property liability.
2. A separate waiver form is required for each tax bill.
3. If taxpayer finds insufficient space on this form to petition for waiver, additional attachments from the taxpayer will be accepted along with this form.
4. In accordance with the Clay County Missouri Code of Ordinances, this form may be changed as needed, in reflection of any policy or ordinance changes.
5. This Request for Waiver of Fees, Interest, Penalties, and Taxes is subject to RSMo §§ 52.230, 52.240 and 139.031.

Section 1 Taxpayer Information

Name of Taxpayer _____

Mailing Address of Taxpayer (number and street, city, state and ZIP code) _____

Telephone Number _____ E-Mail Address _____ Fax Number _____

If a Third Party Designee is authorized to receive the Taxpayer's information and assist with this request, complete the following:

Third Party Designee Name and Address _____ Telephone Number _____ E-Mail Address _____

Taxpayer Signature Authorizing Third Party Designee _____ Date Signed by Taxpayer (Month, Day, Year) _____

Section 2 Property Information

Address of Property (number and street, city, state and ZIP code) _____

Description of Property _____ Real Estate Personal Property Parcel Number (if Real Estate) _____

Name of Mortgage Company (If Mortgage Company pays real estate property taxes through escrow) _____ **Check applicable: (Taxpayer MUST check at least one)**

Taxpayer pays property taxes directly
 Mortgage Company withholds taxes from monthly payments taxpayer makes to Mortgage Company
 Other

Section 3 Amount of Requested Waiver on Fees, Interest, Penalties and Tax Liability

1	2	3	4	5	6	7	8	9	10
Assessment Year	Date Paid	Amount of Property Taxes	Amount of Fees	Amount of Penalties	Amount of Interest	Amount of Special Assessments	Costs	Total (3+4+5+6+7+8)	Contested Amount*

* Waiver request applicable ONLY if there is clear and convincing evidence that the County made an error or omission in determining taxes owed by taxpayer. RSMo 52.230

Section 4 Reason for Requested Waiver on Fees, Interest, Penalties and Tax Liability

Reason and/or Purpose for Request for Waiver (Please attach any documentation including copy of tax bill, mortgage statement and other documentation such as personal property tax declaration, detailing County error or omission. Use additional pages or attachments if needed to detail reason.)

Incorrect Parcel Information Incorrect Property Description Incorrect Taxpayer Information
 Incorrect Assessment Valuation Incorrect Tax Amount on Statement Electronic Payment Error
 Mortgage Related Error Error in Determination of Taxes Owed Other

Please describe in detail County error or omission _____

THIS FORM IS TO BE SIGNED, DATED AND RETURNED WITH COPY OF TAX BILL SHOWING PROOF OF ERROR(S), OMISSION(S) AND ANY PAYMENT(S) FOR THE TAX YEAR(S) FOR WHICH ADJUSTMENT OR REFUND REQUEST IS CLAIMED.
 Form W-2008-ORD-31

Waiver request applicable ONLY if there is clear and convincing evidence that the County made an error or omission in determining taxes owed by taxpayer. RSMo 52.230

Section 5 Taxpayer Certification	
<p>By signing below, I hereby petition for an adjustment or refund as provisioned in RSMo § 139.031, and amounts as detailed in § 3 of this petition. I hereby certify and declare under penalty of perjury that the foregoing is true and correct; and that the amounts herein petitioned are correct and that no part of this contestation has been previously refunded to the taxpayer, or to any other person or entity for the taxpayer's benefit; and, if as Petitioner or Representative acting on behalf of the Taxpayer, that I am duly authorized thereof to act on the Taxpayer's behalf. I understand that any person who makes a false entry or statement upon this record shall be subject to fines and/or imprisonment.</p>	
Authorized Signature of Taxpayer	Date Signed (Month, Day, Year)
Printed Name of Signatory	Title
Mailing Address of Taxpayer (number and street, city, state and ZIP code)	

Section 6 Assessor and Collector Waiver Request Verification	
To Be Completed by Assessor	
<p>I, the Clay County Assessor, hereby verify that I have reviewed this Request for Waiver of Fees, Interest, Penalties and Taxes form, and:</p> <input type="checkbox"/> Agree – Subject to County Commission approval <input type="checkbox"/> Disagree – Subject to County Commission approval	
Statement of Justification: _____	

Signature of Clay County Assessor	Date Signed (Month, Day, Year)

To Be Completed by Collector	
<p>I, the Clay County Collector, hereby verify that I have reviewed this Request for Waiver of Fees, Interest, Penalties and Taxes form, and:</p> <input type="checkbox"/> Agree – Subject to County Commission approval <input type="checkbox"/> Disagree – Subject to County Commission approval	
County error will generate a waiver or refund in the amount of: Interest \$ _____ Penalties \$ _____.	
Statement of Justification: _____	

Signature of Clay County Collector	Date Signed (Month, Day, Year)

Section 7 Clay County Commission Verification	
<p>We, the Clay County Commission, hereby verify that this Request for Waiver of Fees, Interest, Penalties and Taxes form was filed with the Commission on the date received. We, the Clay County Commission, as governing body of this County:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Denied - the taxpayer's Request for Waiver of Fees, Interest, Penalties and Taxes.	<p>Waiver Amount Approved:</p> <p>\$ _____.</p>
Signature of Presiding Commissioner	Date Signed (Month, Day, Year)
Signature of Eastern Commissioner	Signature of Western Commissioner
ATTEST:	Date Attested (Month, Day, Year)
Signature of County Clerk	By:

Section 8

Taxpayer Additional Information or Attachments

Please provide any additional information, detail or attachments