

## COVID-19: California Tax Collectors Issue Statement Regarding April 10<sup>th</sup> Collection Deadline

Updated 4/9/2020

The California Association of County Treasurers and Tax Collectors (CACTTC) has issued a [Statement](#) regarding the novel coronavirus (COVID-19) outbreak and the April 10, 2020 tax collection deadline for the second installment of property taxes for the 2019-2020 fiscal year. While the CACTTC cannot change that deadline, it can waive penalties, costs or other charges resulting from tax delinquency due to reasonable cause and circumstances related to this crisis.

Tax collectors have the authority to handle specific scenarios where a taxpayer cannot physically pay the taxes on April 10<sup>th</sup> due to quarantine, illness or closure of the Tax Collector's office as a result of COVID-19. In these cases, the Tax Collector will use its authority pursuant to [Cal. Rev. & Tax. Cd. § 4985.2](#) to waive interest or penalties that would otherwise be imposed or collected with respect to a delinquent second installment of property taxes levied for the 2019-2020 fiscal year on residential real property. Please contact your local assessor for questions regarding obtaining a waiver for penalties and interest.

The Statement also provides advice on how taxes can be paid, encourages taxpayers to pay electronically, and advises that if county offices are closed on April 10<sup>th</sup> and a taxpayer cannot pay the taxes, payments made the next business day that the county offices are open will be considered timely and no penalties will apply per [Cal. Rev. & Tax. Cd. § 2619](#). In addition, the Statement includes the following:

1. The CACTTC's responses to frequently answered questions, e.g., which Revenue and Taxation Code sections give county tax collectors authority to waive penalties and interest for late payment of property taxes; under what circumstances a property tax deadline could be extended; what happens if a taxpayer is quarantined and unable to make tax payments in person on April 10<sup>th</sup>; and what to do if the tax collector's office is closed on April 10<sup>th</sup> or cannot accept a cash payment in person on April 10<sup>th</sup>; and
2. Links to payment information for each county.

Santa Clara County recommends that taxpayers pay a portion of their April 10, 2020 property tax bill if they cannot pay it all. Penalties and interest will accrue on the unpaid balance. Taxpayers may file a "Request for Cancellation of Penalty" for any unpaid amount. These requests will be considered, but there is no guarantee that the Request will be honored, even if the reason is COVID-19

Note that San Francisco City and County and San Mateo County are delaying their property tax deadline to May 4, 2020, citing the continued closure of both counties' tax collector offices. Both counties say May 4<sup>th</sup> was chosen because it's the current date they anticipate the shelter-in-place orders will be lifted.

Visit the [County of Santa Clara Department of Tax and Collections](#) for information regarding property tax payments within Santa Clara County.

Still have questions? We can help. Contact us at (408) 287-7911 for assistance or schedule a phone/Skype/Zoom meeting today.