



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2020/024

May 7, 2020

TO COUNTY ASSESSORS:

**SUSPENSION OF PENALTIES UNDER REVENUE AND TAXATION CODE
SECTION 441(b) AND SECTION 463(a) UNTIL MAY 31, 2020**

On May 6, 2020, Governor Newsom issued Executive Order N-61-20 suspending the penalty provisions of Revenue and Taxation Code¹ section 441, subdivision (b) and section 463, subdivision (a), from May 7, 2020 until May 31, 2020, such that no penalty shall be imposed upon a taxpayer if the taxpayer files a personal property tax statement, as required by section 441, subdivision (a), on or before May 31, 2020. Since May 31, 2020 falls on a Sunday, a property statement that is mailed and postmarked on the next business day, which is Monday, June 1, 2020, shall be deemed to have been filed timely.

Therefore, for the January 1, 2020 lien date, Assessors shall accept Property Statements that are filed on or before June 1, 2020 without applying a penalty. This extension applies to all County Assessors in the state of California.

Sincerely,

/s/ Brenda Fleming

Brenda Fleming
Executive Director

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¹ All statutory references are to the Revenue and Taxation Code, unless otherwise provided.