



## Coronavirus (COVID-19) Impact to Property Taxes

### FREQUENTLY ASKED QUESTIONS (FAQs)

#### 1. Can the Board of Equalization (BOE) extend the April 10, 2020 property tax payment deadline?

**Answer:** No. Issuing property tax bills and collecting payment is not a function of the BOE. You will need to contact your local county tax collector's office where the property is located. Your county tax collector may have provisions in place or other resources to assist you with paying your property tax bill during this challenging time; however, county tax collectors do not have the authority to extend the April 10, 2020 due date. For a list of all 58 county tax collectors' offices and their contact information, please visit the BOE's website at: <http://www.boe.ca.gov/proptaxes/countycontacts.htm>.

#### 2. Can the California State Controller extend the April 10, 2020 property tax payment deadline?

**Answer:** No. The State Controller, Betty Yee, issued a press release on March 20, 2020 ([here](#)) regarding California property taxes, and it states that the State Controller does not have the authority over property tax collection. Each county treasurer tax-collector has the power to waive penalties and interest for late payments that are beyond the taxpayer's control ([here](#)). Ms. Yee encourages taxpayers to contact their county treasurer-tax collector and indicated that some counties have issued statements about property tax payments due during the COVID-19 health crisis ([here](#)).

#### 3. County buildings are no longer open to the public, what are my property tax payment options?

**Answer:** California Association of County Treasurers and Tax Collectors issued a statement ([here](#)) that addresses how payments can be made if the county office is closed to the public.

#### 4. What if I am unable to make a full property tax payment by April 10, 2020 due to the impact of COVID-19?

**Answer:** Tax Collectors have the authority to handle specific scenarios where a taxpayer cannot physically pay their taxes on April 10 due to quarantine, illness, or closure of the Tax Collector's office as a result of COVID-19. The California Association of County Treasurers and Tax Collectors issued a statement ([here](#)) that addresses property tax payments.



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### **5. Can I request a penalty cancellation if I am unable to make a timely property tax payment due to COVID-19?**

**Answer:** Yes. However, a taxpayer cannot request a penalty cancellation from their local county tax collector's office in advance of the payment's due date. Beginning on April 11, 2020 (the day the property tax payment becomes delinquent), taxpayers who are unable to pay on time for reasons related to COVID-19 may submit a request for penalty cancellation with the county tax collector's office where the property is located.

### **6. Will property tax amounts be reduced due to economic impact of COVID-19?**

**Answer:** No. Property tax assessments are established on the lien date of January 1 of each year. The property tax amounts currently due for the 2019-2020 Annual Secured Property Taxes have a lien date of January 1, 2019, and therefore, no reduction based on the economic impact of COVID-19 will be made to the current bill. Should you have questions related to decline-in-value or business personal property valuations, please contact your local county assessor's office where the property is located.

### **LINKS TO CALIFORNIA'S MOST UP-TO-DATE CORONAVIRUS INFORMATION**

- California Governor Newsom's Newsroom - [gov.ca.gov/newsroom/](https://www.gov.ca.gov/newsroom/)
- California Department of Public Health - [cdph.ca.gov](https://www.cdph.ca.gov)
- Coronavirus (COVID-19) in California - [covid19.ca.gov](https://www.covid19.ca.gov)
- California State Board of Equalization (BOE) - [boe.ca.gov](https://www.boe.ca.gov)
- California State Controller's Office (SCO) - [sco.ca.gov](https://www.sco.ca.gov)
- California Department of Tax and Fee Administration - [cdtfa.ca.gov](https://www.cdtfa.ca.gov)
- California Employment Development Department – [www.edd.ca.gov](https://www.edd.ca.gov)
- California Franchise Tax Board – [ftb.ca.gov](https://www.ftb.ca.gov)
- California Association of County Treasurers and Tax Collectors (CACTTC) – [www.cacttc.org](https://www.cacttc.org)



# California State Board of Equalization

## QUICK TAX REFERENCE

Tax Type	Responsible Agency	Website	Customer Service Phone #
Federal Income Tax	Internal Revenue Service	irs.gov	Individuals: 800-829-1040 Businesses: 800-829-4933 Non-profit: 877-829-5500
California Income/Franchise Tax	Franchise Tax Board	ftb.ca.gov	800-852-5711
Sales & Use Tax	California Department of Tax & Fee Administration	cdtfa.ca.gov	800-400-7115
Special Taxes & Fees	California Department of Tax & Fee Administration	cdtfa.ca.gov	800-400-7115
Property Tax Oversight	Board of Equalization	boe.ca.gov	916-274-3350
Property Tax Valuation	Each of the 58 County Assessors	Please contact your local County Assessor's Office where the property is located.	
Property Tax Collection	Each of the 58 County Tax Collectors	Please contact your local County Tax Collector's Office where the property is located.	
Documentary Transfer Tax	Each County Recorder's office	Please contact your local County Recorder's office where the property is located.	
State Payroll Taxes (including AB 5 information)	Employment Development Dept.	edd.ca.gov	888-745-3886