

## California Property Tax Payments and COVID-19

While relief has been granted for federal and California income tax filing and payment obligations (see prior coverage [here](#) and [here](#)) the same cannot be said for local property tax obligations. To avoid penalties, the next payment deadline for California property taxes remains April 10, 2020.

Property tax payment deadlines are set by California state law and cannot be extended by either the Board of Equalization or local county assessor offices ([see BOE statement](#)).

If a property tax payment is not made timely, a late-payment penalty equal to ten percent of the amount due is immediately applied. If payment is not made by June 30, a 1.5% interest charge begins to accrue. We note that Assessors' offices, many of which have been closed due to the disruption, have encouraged alternate means of payment (i.e., online, via telephone, by mail).

Although the payment deadline has not been extended, it may be possible to avoid actually having to pay the late-payment penalties by filing a penalty waiver request. The California Association of County Treasurers and Tax Collectors [has stated that](#) "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." Several counties are also providing information to help facilitate such requests, a collection of which (as of this writing) is included below:

- [San Francisco](#)
- [Contra Costa](#)
- [San Mateo](#)
- [Los Angeles](#)

Interested taxpayers or their representatives should contact [Daren Shaver](#) with any questions

For more information, please contact:

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