

COUNTY OF SONOMA
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR

COVID-19 Property Tax Impacts and Frequently Asked Questions (FAQs)

(Updated 5/15/2020)

We understand this is a very stressful time, especially for those directly impacted by COVID-19. The ACTTC has a long history of working with property owners in times of emergency and disaster, including the recent wildfires and floods, and we will do the same for this event. The following is a list of Frequently Asked Questions we hope will provide useful information concerning the April 10th deadline for the 2nd installment of your 2019-2020 Secured Property Tax bill and any other any installment of property taxes that first became delinquent on or after March 4, 2020 as a result of the COVID-19 disease or the County Health Officer's COVID-19 Shelter-in-Place Order No. C19-03, as amended by Order No. C19-05 ("Order"). If you have additional questions, please email us at taxcollector@sonoma-county.org and we will reply as soon as possible. You can look up your tax bill, print a copy, see tax payment history, and find information about other ACTTC services on our website at <http://sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/>.

1. Are property taxes still due April 10th?

Answer: Yes. The second installment of the 2019-20 Secured tax bill was due on February 1st and will become delinquent if not paid by Friday, April 10, 2020.

2. Can you extend the April 10, 2020, deadline?

Answer: No. The Tax Collector does not have the authority under State law to extend or postpone the April 10, 2020, property tax deadline. Most local public agencies rely on property tax revenues to maintain essential public services, especially during a crisis. We encourage all property owners who can pay their taxes on time to do so.

3. The Tax Collector's Office is no longer open to the public. What are my payment options?

Answer: Taxpayers can pay online, by telephone, or by mail. There is no cost for e-Check payments. Credit/debit card transactions are subject to a 2.34% third party processing fee. Please visit sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/ to review all payment options.

4. Can the County waive the processing fees for Credit/Debit card payments?

Answer: No, we cannot waive the processing fee for credit/debit card transactions. The fee is charged by our third party payment processor to facilitate the transaction. Please note there is no cost for e-Check payments.

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

Answer: Unfortunately, our office is not able to accept partial payments. A late payment penalty will be assessed if payments are not received by 5:00 P.M. on April 10, 2020; however, taxpayers may submit a COVID-19 Application for Penalty Waiver. After April 10th, the waiver applications will be available at sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/.

6. Can I request a penalty waiver if I am unable to make a timely payment due to COVID-19?

Answer: Yes, you can file a COVID-19 Application for Penalty Waiver with the ACTTC for any installment of property taxes that first became delinquent on or after March 4, 2020 as a result of the COVID-19 disease or the Order. The principal amount of tax (without penalty) must be submitted along with the Application. Any delinquent first installment (with penalty) must also be submitted along with the Application. COVID-19 Applications for Penalty Waiver will be available at sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/.

7. What type of documentation is required to request the penalty cancellation?

Answer: Any documentation showing a reasonable cause or circumstance occurred as a result of the COVID-19 disease or Order, which was beyond the taxpayer's control, notwithstanding the exercise of ordinary care, and caused you to pay your taxes late. The ACTTC may request additional documentation upon review of your application.

Examples include:

- Note from physician or medical staff showing infection with COVID-19
- Hospital release form indicating date of admission and release
- Employer notification letter of employment release due to the Order
- Employer notification letter of business closing due to the Order
- Employer notification letter of reduced hours or the shutting down of operations due to the Order

8. If I submit the COVID-19 Application for Penalty Waiver and supporting documents, will I receive a waiver of penalties?

Answer: A waiver of penalties is not guaranteed. The ACTTC must base its decisions on criteria established by state law. We have prepared guidelines to help explain how penalty waiver applications will be evaluated, which are available at sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/.

9. I don't think I qualify for the conditions provided in the guidelines. What should I do?

Answer: You may still file a COVID-19 Application for Penalty Waiver for ACTTC evaluation. If you cannot pay your taxes timely for reasons unrelated to COVID-19, you may file the ACTTC's regular Application for Penalty Waiver.

10. What happens if my penalty waiver application is denied?

Answer: If after review, a COVID-19 Application for Penalty Waiver is denied, the taxpayer will receive notice that penalties are due and payable within 10 days. If penalties are not paid within 10 days of the notice, the tax bill may be subject to interest of 1.5% per month. Interest will begin to accrue on July 1, 2020.

11. Will my property tax amount be reduced due to an economic impact of COVID-19?

Answer: No. Property assessments are established on the lien date of January 1 of each year. The property tax amount due on the 2019-2020 Annual Secured Property Tax bill is based on the assessed value as of the January 1, 2019, lien date. Therefore, no reduction can be made to your current bill. Should you have questions related to decline-in-value or business personal property valuations, please contact the Sonoma County Assessor's Office at 707-565-1888 or visit <http://sonomacounty.ca.gov/CRA/Assessor/>.

12. I mailed in my property tax payment. However, your website is not showing my taxes as paid. What should I do?

Answer: Processing times for mailed payments may be delayed due to the current public health concerns. Mailed payments will be processed as quickly as possible and are considered timely if postmarked on or before April 10, 2020. Please visit our website at sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/ for daily payment status updates.

13. How do I get more information about my Property Taxes?

Answer: You can use the ACTTC website at sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/ to look up taxes due, view your bill, and see payment history. You can also email us at taxcollector@sonoma-county.org for additional information.

14. If Federal and State governments are deferring income tax filing deadlines to July 15th, why can't the County defer their property tax payment deadline, too?

Answer: The installment deadlines for property tax payments are based on State law. The Tax Collector does not have the authority to postpone these deadlines.

It is important to note that income taxes are paid to the State and Federal government throughout the year primarily through payroll withholdings. Income tax filings are a true-up of your income tax liability compared to what you have already paid throughout the year. Many taxpayers receive a tax refund as a result of their tax filings, while others owe a balance that is due to the State and/or Federal government.

Property taxes, on the other hand, are not received throughout the year. Instead, they are largely received in the days leading up to the December 10th and April 10th delinquent dates. Delaying property tax delinquent dates would have a direct and significant impact on our local agencies who rely on property tax as their primary source of funding.

For the latest information about COVID-19, please visit <https://socoemergency.org/>.