

COUNTY OF SONOMA
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR

GUIDELINES FOR EVALUATING COVID-19 APPLICATIONS FOR PENALTY WAIVER:

(Updated 4/30/2020)

THIS INFORMATION IS PROVIDED AS A COURTESY TO ASSIST OPERATORS IN UNDERSTANDING HOW COVID-19 PENALTY WAIVER APPLICATIONS WILL BE PROCESSED.

The following guidelines will be used by the Auditor-Controller-Treasurer-Tax Collector's office (ACTTC) for evaluating COVID-19 Applications for Penalty Waiver. The COVID-19 emergency is extremely fluid and these guidelines may be modified as conditions evolve. In the event changes are made, revised guidelines will be posted to the ACTTC website promptly. Please check the latest information at <http://sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/>.

Penalties may be waived for reporting period January 1, 2020 through March 31, 2020 provided the following conditions are met:

1. The Operator signs a declaration under penalty of perjury that:
 - (a) Failure to make a timely payment is due to Operator's experience of at least one of the following circumstances:
 - (i) A medical condition directly related to the COVID-19 disease;
 - (ii) The County Health Officer's COVID-19 Shelter-in-Place Order No. C19-03, as amended by Order No. C19-05, ("Order") precluded Operator from working or generating sufficient revenue/income, resulting in severe economic hardship;
 - (iii) Other reasonable cause or circumstance directly related to COVID-19 and/or the Order;
 - (b) The circumstance was beyond Operator's control;
 - (c) Failure to make a timely payment occurred despite Operator's exercise of ordinary care and without willful neglect.
2. The principal amount of taxes due for reporting period January 1, 2020, through March 31, 2020, is paid no later than **June 30, 2020**.

COVID-19 FREQUENTLY ASKED QUESTIONS (FAQs)

1. Are taxes still due April 30th?

Answer: Yes. Tax returns and payment for reporting period January 1, 2020 through March 31, 2020 will become delinquent if not paid by Thursday, April 30, 2020.

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

Answer: Taxpayers can mail payments. Payments postmarked on April 30, 2020 are considered paid timely.

3. What if I am unable to make a full payment by April 30, 2020, due to the impact of COVID-19?

Answer: If you cannot make a full payment, please contact our office to discuss. Contact information is located at the end of this document.

4. 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 taxes that first became delinquent on May 1st as a result of the COVID-19 disease or the Order. The principal amount of tax (without penalty) must be paid by **June 30, 2020**. COVID-19 Applications for Penalty Waiver are located here:

<http://sonomacounty.ca.gov/ACTTC/PDFs/COVID-19-Application-for-Penalty-Waiver-for-TOT-and-Cannabis/>

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

Answer: If you cannot pay your taxes timely for reasons unrelated to COVID-19, please contact our office to discuss. Contact information is located at the end of this document.

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

Answer: No.

7. 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. Penalties and interest will begin to accrue on the unpaid balance.

If you have additional questions, please contact:

TOT/BIA Team: TOT@sonoma-county.org

Cannabis Team: cannabistax@sonoma-county.org

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