

# COVID-19's Impact on California Property Tax Deadlines and Planning Considerations

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The Coronavirus Disease 2019 (COVID-19) crisis has raised questions and concerns about upcoming property tax payment and reporting deadlines in California and whether taxpayers may be entitled to any relief due to a decline in property values. The discussion below addresses these issues.

## April 10 Property Tax Payment Deadline

California state legislators, the state controller, the California Association of County Treasurers and Tax Collectors, and various county tax collectors have recently issued statements regarding the impact of the COVID-19 crisis on the April 10 property tax payment deadline.

While the April 10 deadline for paying the second installment of property taxes levied for the 2019-2020 fiscal year currently remains unchanged, penalties and other charges resulting from late payments due to the COVID-19 crisis may be waived.

Under existing authority, tax collectors may waive late-payment penalties under one of two circumstances. First, if the offices of any county are closed on April 10 pursuant to an order of the board of supervisors under California Revenue and Taxation Code section 2619, and as a result, taxpayers are unable to make property tax payments to that county by April 10, the law permits taxpayers to make payments on the next business day that the county offices are open without incurring a penalty.

Second, tax collectors have the authority to waive penalties resulting from a late payment due to "reasonable cause and circumstances beyond the taxpayer's control, and occur[ing] notwithstanding

the exercise of ordinary care in the absence of willful neglect[.]” Cal. Rev. & Tax. Code § 4985.2. Relief under this rule is discretionary and will be evaluated on a case-by-case basis. Taxpayers unable to pay by April 10 will need to request relief and demonstrate to the tax collector that the inability to make a timely payment was due to the COVID-19 pandemic. For example, the Los Angeles County Tax Collector has set up a special team to process penalty relief requests, and has advised impacted taxpayers to submit a request for penalty relief online, beginning on April 11. Other local tax collectors have started discussing the possibility of automatic penalty relief under certain conditions, but this development is still relatively new.

Further, on March 20, California Assemblymembers Philip Ting and Autumn Burke [issued a letter](#) urging tax collectors to apply these penalty waivers “consistently and generously across counties to maximize relief during this emergency.” Ting and Burke also stated that they “plan[] to advance emergency legislation as soon as practicable to codify this direction and retroactively waive interest and penalties for homeowners and other taxpayers adversely impacted by this pandemic.” Industry groups may also approach the California Legislature to request some form of disaster relief. There may be an update on these efforts sometime in April as the California Legislature is currently in joint recess but scheduled to reconvene on April 13.

### **Decline-In-Value Appeals**

Due to the economic downturn caused by the COVID-19 pandemic, many taxpayers have already experienced, or may experience, a decline in revenues in 2020, which may be used to establish a decline in the value of the taxpayer’s real property. Impacted taxpayers—including owners of shopping centers, retail stores, amusement parks, airport concessions, airlines and multifamily residential properties—may be able to lower their property tax assessment for 2021 and future years by applying for a reduced assessment. Some taxpayers (e.g., airport concessionaires) may even be able to get relief for the 2020 fiscal year by showing that they foresaw the economic downturn as of Jan. 1, 2020.

### **May 7 Business Property Statement Filing Deadline**

Businesses are required to file an annual Business Property Statement (Form 571-L) if their aggregate cost of business personal property exceeds \$100,000, or if the assessor requests the information. A penalty applies if the statement is not received by May 7. While this filing deadline currently remains unchanged, there is an effort by industry groups to extend the deadline.

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National Law Review, Volume X, Number 85

Source URL: <https://natlawreview.com/article/covid-19-s-impact-california-property-tax-deadlines-and-planning-considerations>