

Coronavirus (COVID-19) Impact to Property Tax Collection

Frequently Asked Questions (FAQs)

Can tax collectors waive penalties for property tax installment payments made after the payment deadline?

Pursuant to the Governor's Executive Order, N-61-20, Tax Collectors have the authority to waive penalties if the taxpayer satisfactorily demonstrates that they have suffered an economic hardship and/or inability to make payment of taxes, due to the COVID-19 pandemic.

A *Request for Penalty Cancellation – COVID-19 Impact* sample form is available for tax collectors on the State Controller's Office website at:

https://www.sco.ca.gov/Files-ARD-Tax-Info/sample_form_penalty_waiver_covid19.pdf

Does the County have to defer the publication or posting of the *Notice of Tax Delinquency and Impending Default* and the *Notice of Impending Power to Sell Tax-Defaulted Property*?

A county tax collector may proceed with property tax collection noticing requirements. Continuation of notification requirements such as publishing or posting the *Notice of Tax Delinquency and Impending Default* and the *Notice of Impending Power to Sell Tax-Defaulted Property* will allow tax sales to proceed in a timely manner following the COVID-19 recommended tax sale cancellation/postponement period.

Does the State Controller's Office require a notification for the cancellation of an already approved Chapter 8 tax sale agreement?

There is no specific reference in the Revenue and Taxation Code (RTC) regarding the notification of a tax sale agreement cancellation. However, the State Controller's Office should be notified if an approved Chapter 8 tax sale agreement will be cancelled. An email informing the State Controller's Office of the cancellation of the Chapter 8 tax sale agreement is sufficient.

Does the State Controller's Office require a notification for a Chapter 7 tax sale cancellation?

There is no specific reference in the Revenue and Taxation Code regarding the notification of a tax sale cancellation. However, the State Controller's Office should be notified if a scheduled tax sale will be cancelled. An email informing the State Controller's Office of the cancellation of the Chapter 7 tax sale is sufficient.

Is the County required to notify all previously contacted Parties of Interest of the Chapter 7 tax sale cancellation via regular mail?

There is no requirement to notify Parties of Interest of a tax sale cancellation.

Does the State Controller's Office require a notification for a Chapter 7 tax sale postponement?

Yes, the State Controller's Office must be notified of a tax sale postponement, including the new date, time, and location of the tax sale (RTC §3700.5). Please send the notice to propertytax@sco.ca.gov.

Is the County required to notify all previously contacted Parties of Interest of the Chapter 7 tax sale postponement?

Yes, for Chapter 7 tax sale postponements, scheduled to be held between 8 and 90 days after the original tax sale, a written notice of postponement must be sent by certified mail to all parties of interest. The notice of a postponement shall be made pursuant to providing notice of the original sale to parties of interest (RTC [3706.1\(b\)](#)). Parties of interest should be notified as soon as possible following the Tax Collector's declaration of public auction or sealed bid tax sale postponement. The notice must include the new date, time, and location of the tax sale.

Is a second visit required on a parcel with a homeowner's exemption for a tax sale postponement?

No, you are not required to notify the owner-occupant by personal contact for a tax sale postponement. That is, a second personal contact is not required if the tax collector postpones the original tax sale.