

## **Alert** | State & Local Tax (SALT)



May 2020

### **California Gov. Signs Executive Order Extending Property Tax Payment and Statement Filing Deadlines**

On May 6, California Gov. Gavin Newsom signed an executive order that extends the April 10 property tax payment and May 7 business property statement filing deadlines, to provide relief for taxpayers suffering financial hardship due to COVID-19. [View the executive order here.](#)

The April 10 payment deadline is extended for most homeowners and certain business property owners who were unable to pay their property taxes by the original deadline. While some county tax collectors had already granted extensions to the April 10 payment deadline, most counties had not, and property owners were generally required to pay property taxes by April 10 to avoid the imposition of a 10% late-payment penalty and other charges. Under the governor's executive order, the provisions of the Revenue and Taxation Code that require a tax collector to impose the 10% penalty and other charges for delinquent tax payments are suspended through May 2021, and any such charges shall be cancelled by the tax collector, provided all of the following conditions are satisfied:

- (i) The property must be residential real property occupied by the taxpayer, or real property owned and operated by a taxpayer qualifying as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;

- (ii) The taxes owed on the property in question were not delinquent prior to March 4, 2020;
- (iii) The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector;
- (iv) The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship, or was otherwise unable to timely pay the taxes, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19; and
- (v) The taxes for the property are not paid through an impound account.

The executive order also extends the annual filing deadline for the Business Property Statement (Form 571-L) from May 7 to May 31. Businesses are required to annually file this form if their aggregate cost of business personal property exceeds \$100,000, or if an assessor requests the information. A penalty applies if the statement is not timely filed.

For more information and updates on the developing COVID-19 situation, visit [GT's Health Emergency Preparedness Task Force: Coronavirus Disease 2019](#).

## Authors

This GT Alert was prepared by:

- [Cris K. O'Neill](#) | +1 949.732.6610 | [oneallc@gtlaw.com](mailto:oneallc@gtlaw.com)
- [C. Stephen Davis](#) | +1 949.732.6527 | [daviscs@gtlaw.com](mailto:daviscs@gtlaw.com)
- [Bradley R. Marsh](#) | +1 415.655.1252 | [marshb@gtlaw.com](mailto:marshb@gtlaw.com)
- [Ruben Sislyan](#) | +1 310.586.7765 | [sislyanr@gtlaw.com](mailto:sislyanr@gtlaw.com)

### **Greenberg Traurig's State and Local Tax Team:**

- [Mitchell F. Brecher](#) | +1 202.331.3152 | [brecherm@gtlaw.com](mailto:brecherm@gtlaw.com)
- [Lawrence H. Brenman](#) | +1 312.456.8437 | [brenmanl@gtlaw.com](mailto:brenmanl@gtlaw.com)
- [Burt Bruton](#) | +1 305.579.0593 | [brutonb@gtlaw.com](mailto:brutonb@gtlaw.com)
- [C. Stephen Davis](#) | +1 949.732.6527 | [daviscs@gtlaw.com](mailto:daviscs@gtlaw.com)
- [Alan T. Dimond](#) | +1 305.579.0770 | [dimonda@gtlaw.com](mailto:dimonda@gtlaw.com)
- [G. Michelle Ferreira](#) | +1 415.655.1305 | [ferreiram@gtlaw.com](mailto:ferreiram@gtlaw.com)
- [Scott E. Fink](#) | +1 212.801.6955 | [finks@gtlaw.com](mailto:finks@gtlaw.com)
- [Colin W. Fraser](#) | +1 949.732.6663 | [frasercw@gtlaw.com](mailto:frasercw@gtlaw.com)
- [Courtney A. Hopley](#) | +1 415.655.1314 | [hopleyc@gtlaw.com](mailto:hopleyc@gtlaw.com)
- [Barbara T. Kaplan](#) | +1 212.801.9250 | [kaplanb@gtlaw.com](mailto:kaplanb@gtlaw.com)
- [Marvin A. Kirsner](#) | +1 561.955.7630 | [kirsnerm@gtlaw.com](mailto:kirsnerm@gtlaw.com)
- [James O. Lang](#) | +1 813.318.5731 | [langjim@gtlaw.com](mailto:langjim@gtlaw.com)

- Ivy J. Lapidés | +1 212.801.9208 | [lapidesi@gtlaw.com](mailto:lapidesi@gtlaw.com)
- Martin L. Lepelstat | +1 973.443.3501 | [lepelstatm@gtlaw.com](mailto:lepelstatm@gtlaw.com)
- Jonathan I. Lessner | +1 302.661.7363 | [lessnerj@gtlaw.com](mailto:lessnerj@gtlaw.com)
- Bradley R. Marsh | +1 415.655.1252 | [marshb@gtlaw.com](mailto:marshb@gtlaw.com)
- Joel D. Maser | +1 954.765.0500 | [maserj@gtlaw.com](mailto:maserj@gtlaw.com)
- Richard J. Melnick | +1 703.903.7505 | [melnickr@gtlaw.com](mailto:melnickr@gtlaw.com)
- Marc J. Musyl | +1 303.572.6585 | [musylm@gtlaw.com](mailto:musylm@gtlaw.com)
- Glenn Newman | +1 212.801.3190 | [newmang@gtlaw.com](mailto:newmang@gtlaw.com)
- Neil Oberfeld | +1 303.685.7414 | [oberfeldn@gtlaw.com](mailto:oberfeldn@gtlaw.com)
- Cris K. O'Neill | +1 949.732.6610 | [onealle@gtlaw.com](mailto:onealle@gtlaw.com)
- James P. Redding | +1 617.310.6061 | [reddingj@gtlaw.com](mailto:reddingj@gtlaw.com)
- Andrew P. Rubin | +1 303.572.6552 | [rubina@gtlaw.com](mailto:rubina@gtlaw.com)
- Ruben Sislyan | +1 310.586.7765 | [sislyanr@gtlaw.com](mailto:sislyanr@gtlaw.com)
- Jake B. Smith | +1 602.445.8334 | [smithjake@gtlaw.com](mailto:smithjake@gtlaw.com)
- Jennifer A. Vincent | +1 415.655.1249 | [vincentj@gtlaw.com](mailto:vincentj@gtlaw.com)
- Labry Welty | +1 214.665.3638 | [weltyl@gtlaw.com](mailto:weltyl@gtlaw.com)

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