

San Bernardino Tax Collector
FREQUENTLY ASKED QUESTIONS (FAQs)
Penalty Cancellation Request due to Coronavirus (COVID 19)

1. Can you extend the property tax deadline?

NO. The Tax Collector does not have the authority under California State law to extend or postpone the property tax deadline. Per Executive Order N-61-20, penalties on qualifying property will be suspended until May 6, 2021.

2. Can I request a penalty cancellation if I was unable to make a timely payment due to COVID 19?

YES. Qualifying taxpayers requesting a waiver of penalty **MUST** complete a request form for Relief of Penalty available on our website. The Tax Collector has set up a special team to process these requests for qualifying owner occupied real property with a current homeowner's exemption as well as some qualifying small businesses that were adversely affected by the COVID-19 outbreak. The penalty will only be considered for cancellation if the request form and payment are submitted no later than May 6, 2021.

3. How can I tell if my property may qualify for a penalty cancellation?

- a) Were any taxes owed on the property in question delinquent prior to March 4, 2020? If yes, then your property does not qualify (defaulted taxes on a good standing payment plan shall not be considered delinquent for purposes of this penalty relief).
- b) Is this an owner occupied residential property? Is there an amount in the Homeowners' Exemption line within the 'Property Assessment' block? If yes, your property may qualify once the request form is completed, signed under penalty of perjury, and submitted with the base tax payment to the Office of the Tax Collector no later than May 6, 2021.
- c) Is this real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201? If yes, your property may qualify once the request form is completed, signed under penalty of perjury, and submitted with the base tax payment to the Office of the Tax Collector no later than May 6, 2021.

4. What if the home I live in does not have a Homeowners Exemption?

You may apply for a Homeowners Exemption by contacting the Office of the Assessor at 909-387-8307 or by visiting their website at:

<https://sbcountyarc.org/services/tax-savings/>

The Office of the Tax Collector will review alternate documentation to establish residency such as a current utility bill; ie: electric, gas, or cable service.

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5. I have an impound account, do I qualify for penalty cancellation?

NO. Per Executive Order N-61-20, paragraph 3, property for which taxes are paid through an impound account does not qualify. This applies to all bill types (annual, supplemental, escape, etc.).

6. Can penalties on my rentals be waived?

Under Executive Order N-61-20, penalty relief applies to real property owned and operated by a taxpayer that qualifies as a small business, provided the taxpayer meets all of the qualifications outlined by the Small Business Administration's Regulations. If all qualifications are met, the request form must be completed, signed under penalty of perjury, and submitted with the base tax payment to the Office of the Tax Collector no later than May 6, 2021.

7. What qualifies as a small business?

A "qualified small business" means an independently owned and operated business that is not dominant in its field of operation, which, together with affiliates, has 25 or fewer employees, and average annual gross receipts of seven million five hundred thousand dollars (\$7,500,000) or less over the previous three years. The total aggregated assessed value of all property owned by the small business must be under \$25 million.

8. Will this penalty cancellation apply to my prior delinquent taxes?

NO. If any taxes owed were delinquent prior to March 4, 2020, the property does not qualify for relief of penalty (defaulted taxes on a good standing payment plan shall not be considered as delinquent as it pertains to this order).

9. How will this affect my payment plan?

Interest will continue to accrue the first day of each month; however, your payment plan will remain in good standing provided that the minimum required payment is received no later than May 6, 2021, for qualifying taxpayers.

10. What if my request for penalty cancellation is denied?

If your request for penalty cancellation is denied, you must pay the tax including the penalty. Once it is paid, you may submit a Claim for Refund of Tax Payment with the Clerk of the Board. Once submitted, your request will be reviewed for possible refund of penalty based on state law.

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11. Can the County waive the associated service fees of 2.25% for credit card payments online and over the telephone?

NO. The County cannot waive the associated convenience fee of 2.25% for credit card transactions. These fees are charged by our card payment processor to facilitate the transaction. We do not retain any of the fee. As a reminder, there is no cost for E-Check payments online or by phone.

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

Processing times for mailed payments may be delayed due to the current public health emergency. We will process all timely mailed payments as soon as possible.

13. What are my payment options?

We are currently accepting in-person payments at our office. Taxpayers can also pay online or via telephone by E-Check or credit card, or by mail via check or money order.

- **E-Checks:** There is no cost for E-Check payments online or by phone.
- **Credit Cards:** For all credit/debit card transactions, our card payment processor charges a 2.25% percent convenience fee. This fee cannot be waived. Please consider the free no cost E-check option referenced above.

Please visit www.mytaxcollector.com to review all payment methods, including online self-service options. You may also call us at **909-387-8308** for additional information

14. What happens if I am qualified for the penalty relief but I don't apply or pay by May 6, 2021?

All penalties, interest or costs will apply according to their original delinquent date.