

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

1. Can you extend the April 10, 2020, deadline?

NO. The Tax Collector does not have the authority under California State law to extend or postpone the second installment property tax deadline of April 10, 2020.

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

YES. The April 10, 2020, due date is not changing. 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 real property with a current homeowner's exemption as well as many qualifying small businesses that were adversely affected by the COVID-19 outbreak. The penalty will only be canceled if taxes are paid in full no later than June 30, 2020.

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

In reviewing your 2019 annual tax bill, is there an amount in the Homeowners' Exemption line within the 'Property Assessment' block? If yes, your property will qualify once the required form is completed, signed under penalty of perjury, and sent to the Office of the Tax Collector.

4. Can you guarantee my penalties will be cancelled?

NO. The determination for waiver of penalty cannot be made before the April 10, 2020, due date. It is up to the taxpayer to determine if they qualify for the penalty waiver before electing not to pay the tax bill by the April 10, 2020, due date.

5. 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:

<http://www.sbcounty.gov/ARC/Main/Assessor/TaxSavingsandRelief.aspx>

Since the deadline to apply for a Homeowners' Exemption for the 2019/20 tax year has already passed, 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.

6. Can penalties on my rentals be waived?

Rentals will be considered a small business for the purpose of penalty relief. Provided the taxpayer meets all of the qualifications in FAQ #7 below, they will qualify for a waiver of penalties if the tax is paid in full by June 30, 2020.

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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. The cancellation of penalty for qualified property will only apply to taxes that become delinquent during the term of the stay-at-home order ([N-33-20](#)) issued on March 19, 2020.

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 payments for both your 2019 property tax bill and your payment plan are received no later than June 30, 2020, for qualifying taxpayers. You may opt to pay your 2019 property tax bill and your payment plan separately or together.

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.

11. Can the County waive the associated service fees of 2.29% for credit card payments online and over the telephone?

NO. The County cannot waive the associated convenience fee of 2.29% 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.

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.

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13. I already paid my installment due April 10. Can I get a refund?

Thank you for your payment. We have already distributed these monies to fund the essential functions of the communities; therefore, we are unable to process a refund.

14. I am using the U.S. Postal Service (USPS) or courier services (FEDEX, UPS, etc.) to deliver my property tax payment and County buildings are closed. How will my payments be received?

As of this date, we are receiving mail from the USPS and courier services. If circumstances change, we have the ability to cancel penalties for payments that were mailed timely but may not have been delivered timely due to building closure. For more information regarding mailed payments, please click here:

<https://www.mytaxcollector.com/trUnderstandingPostmarks.aspx>.

15. County buildings are no longer open to the public. What are my payment options?

Although we are not currently accepting in-person payments at our office, taxpayers can 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 2.29% 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

16. Do tax aggregation services qualify for penalty cancellation?

NO. Homeowners can only request a penalty waiver on their own behalf for taxes they pay on their own. Homeowners whose taxes are included in their mortgage payments do not qualify.