

Message from Roy Given, Marin County Tax Collector:

The COVID-19 public health emergency has had a significant impact on our residents and businesses. As your County Tax Collector, I know there are members of our community who are struggling to make ends meet and who have concerns about what the economic future will hold. Many residents and local businesses also have concerns about the impact of COVID-19 and the upcoming April 10th deadline to pay property taxes without penalty. All these concerns are understandable, and I want to assure everyone that they are being addressed in a thoughtful and deliberate manner.

More than 120 public agencies in Marin County rely on property taxes to provide vital and essential services to our communities, including public health and public safety. Property taxes also provide school districts and other local agencies with the critical funding they need to operate during this pandemic. At this time, we are asking taxpayers who are able to pay their property taxes to remit their payment by April 10th. For taxpayers who must pay late (after April 10th), the Tax Collector offers a Penalty Review process that takes into consideration unforeseen events and circumstances that preclude timely tax payments, including the current COVID-19 public health crisis.

While the law does not allow for a blanket waiver of the property tax penalties, the Tax Collector does have the ability to waive penalties on a case by case basis pursuant to California Revenue and Taxation Code section 4985.2. Under that provision, the tax collector can waive penalties when failure to pay is due to reasonable cause and circumstances that are absent of willful neglect. We understand the serious impacts of COVID-19 and have updated the Penalty Review process to specifically address issues related to this public health crisis.

My office will take a reasonable and consistent approach in working with taxpayers who are facing extreme circumstances and are unable to pay their property taxes by the April 10th penalty deadline. We are committed to working with taxpayers to the greatest extent permitted by law. As part of that commitment, we are streamlining the Penalty Review process by allowing online applications through May 15, 2020. We will waive the requirement to submit payment with the application. We will also expedite processing of penalty waiver requests and notify taxpayers of the decision in writing. If the penalty waiver is granted, the tax payment will need to be submitted by June 10, 2020.

We encourage all taxpayers and businesses that are unable to pay their taxes on time to take advantage of the penalty review process after April 10th. The penalty waiver form and instructions will be available by mail or online at: www.marincounty.org/penaltyreview. Assistance with the application process will be available to taxpayers Monday through Friday, 9:00-4:00 p.m. at (415) 473-6133.

The health and well-being of this community and all our residents is my primary concern. Please follow the protocols established by the health department and stay safe.

Sincerely,

Roy Given,
Marin County Tax Collector
Director of Finance