

Dear Tax Payers

We are all being impacted by the COVID-19 pandemic. As your County Tax Collector, it is my responsibility to balance the interests of Shasta County residents, businesses and communities with the financial viability of our local agencies, schools and essential services. During times of crisis or disaster – this need for balance is most critical.

Tax Collectors in every county in the state have a long history of working with taxpayers in times of emergency, disaster and individual hardships, including during the recent public safety power shut-offs, wildfires and floods. While these times are scary, Tax Collectors are very experienced working with impacted individuals during and after crises and we are ready to do so in the case of COVID-19.

I want to emphasize that the April 10 deadline for the second installment of property tax – which is a State law – must remain in place to ensure that essential county services can continue. However, state law does provide for Tax Collectors to waive penalties based on reasonable cause and individual circumstances. Generally, these circumstances have been defined as a situation beyond the control of the taxpayer. Most commonly, this is related to illness. While COVID-19 constitutes a circumstance beyond the control of the taxpayer, and some taxpayers may experience illness, quarantine or legitimate and severe hardship as a result of COVID-19 that legitimately prevent them from paying on time, not all taxpayers will be impacted enough to make paying taxes a problem.

**I stress to everyone in Shasta County: if you can pay your property taxes on time, you are obligated to do so.**

Why is this so critical? Unlike income taxes, property tax revenues are not distributed throughout the fiscal year. Instead, nearly all funds—over \$140 billion statewide —are received in the days before the two payment deadlines of December 10 and April 10. Extending the deadline by 60 or 90 days would have a dramatic impact on local funding, as almost all local agencies rely on the property tax for the majority of their general funds.

Local agencies are on the front lines responding to the COVID-19 pandemic. From county public health departments, to public hospitals and health systems, to school districts that are now providing food and distance learning to thousands of students who are sheltering in place with their families, the local agencies our property taxes pay for cannot continue to provide essential services without the budgeted level of property tax coming in on time.

These are challenging and unprecedented times. We hope that those who are fortunate enough to be in the financial position to pay property tax on time, as required by state law, will do so as you always have. Teachers, fire fighters, park staff, public health and safety officers and many others are relying on you. For those taxpayers who have been individually and substantially impacted by this pandemic, please know that I, along with my fellow tax collectors throughout the state, are preparing to assist you through the penalty waiver process, which will begin **AFTER** April 10.

Your local government is working for you and will continue to work for you. Your local property taxes are needed – **by April 10** - so that we can ensure that essential services are staffed and equipped to help get us through this difficult time together.