

EXECUTIVE DEPARTMENT STATE OF CALIFORNIA

EXECUTIVE ORDER N-10-25

WHEREAS on January 7, 2025, I proclaimed a State of Emergency to exist in Los Angeles and Ventura Counties due to the Palisades Fire and windstorm conditions; and

WHEREAS these fires have collectively burned over 40,600 acres, destroyed or damaged more than 12,300 structures, including homes and businesses, with initial estimates placing this disaster among the most destructive in California history; and

WHEREAS these fires and wind conditions have caused the evacuation of over 105,000 people, and an additional 90,400 are subject to evacuation warning as of this Order; and

WHEREAS many property owners will suffer financial hardship as a result of these fires, which will undermine their ability to pay property taxes when those taxes have become due, and the improvements to many taxpayers' properties have been destroyed; and

WHEREAS the authorization, pursuant to Revenue and Taxation Code 4985.2, for tax collectors to cancel penalties and other charges for late payments of property taxes if the failure to timely pay is due to circumstances beyond the taxpayer's control requires impacted taxpayers to individually apply and establish a documented hardship; and

WHEREAS I am committed to helping families and individuals who have lost their homes and businesses rebuild and recover without facing unnecessary costs, burdens, and delay; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes specified in this Order would prevent, hinder, or delay the mitigation of the effects of these fires and windstorm conditions.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567, 8571, and 8627, do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. Division 1 of the Revenue and Taxation Code (including sections 75.52, 2610.5, 2618, 2922, 2705, and 4103) is suspended until April 10, 2026 to the extent that it requires or authorizes a tax collector to impose penalties, costs, or interest for the failure to pay taxes on property on the secured or unsecured roll, or to pay a supplemental bill and a tax collector shall cancel such penalties, costs, and interest due during calendar year 2025, on property located in the areas encompassed by United States Postal ZIP codes 90019, 90041, 90049, 90066, 90265, 90272, 90290, 90402, 91001, 91040, 91104, 91106, 91107, 93535, or 93536, except this suspension shall not apply to any taxes on the property that were delinquent as of January 6, 2025.

2. Nothing in Paragraph 1 requires a taxpayer to seek, or prohibits a taxpayer from seeking, relief pursuant to Revenue and Taxation Code section 4985.2, subdivision (a).
3. The taxes owed on a property by a taxpayer making payments pursuant to an installment plan under Revenue and Taxation Code section 4837.5 or Revenue and Taxation Code, Part 7, Chapter 3 (commencing with section 4186) shall not be considered delinquent under Paragraph 1 of this Order if, on or before January 7, 2025, all payments required by the plan were made.
4. Paragraph 1 shall not apply to any property for which taxes are paid through an impound account.
5. With respect to properties located within the United States Postal ZIP codes identified in Paragraph 1, Revenue and Taxation Code section 441, subdivision (b), and section 463, subdivision (a), are suspended until April 1, 2026 to the extent that either imposes a penalty on a taxpayer for failing to file a property statement before April 1, 2026, such that no penalty shall be imposed upon a taxpayer if the taxpayer files a personal property tax statement as required by Revenue and Taxation Code section 441 (a) on or before April 1, 2026.

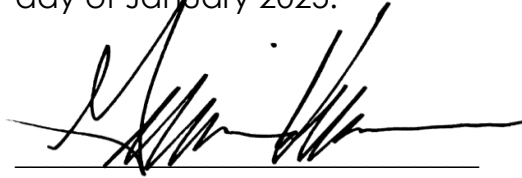
IT IS FURTHER ORDERED that, as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to excuse any taxpayer from the duty to pay any taxes separate and apart from any penalty, costs, or interest resulting from the failure to pay taxes before the date and time such taxes became delinquent.

This Order is not intended to limit or restrict the existing authority of a tax collector, auditor, or board of supervisors to waive, cancel, or excuse penalties, costs, or interest.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 16th day of January 2025.

A handwritten signature in black ink, appearing to read 'Gavin Newsom', written over a horizontal line.

GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, Ph.D.
Secretary of State