COVID-19 Property Tax Impacts

As government officials continue to deal with the COVID-19 outbreak, property taxes and the systems that support them are in a constant state of flux. NAPTA is monitoring the situation carefully and has created the following list detailing the state and local efforts as they impact on property taxation, assessments and dispute resolution. We hope you find this resource useful. As the situation is rapidly changing, we can make no guarantee as to the currency of the information and always recommend checking with local and state officials.

Table of Contents

Alabama
Alaska
Arizona
Arkansas
California
Colorado
Connecticut
Delaware
District of Columbia
Florida
Georgia
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Kentucky
Louisiana
Maine
Maryland
Massachusetts
Michigan
Minnesota
Mississippi
Missouri
Montana
Nebraska
Nevada
New Hampshire
New Jersey
New Mexico
New York
North Carolina
North Dakota
Ohio
Oklahoma
Oregon
Pennsylvania
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont
Virginia
Washington
West Virginia
Wisconsin
Wyoming
Canada
**Alabama**

On March 13, 2020, Governor Ivey declared a state of emergency in response to the COVID-19 outbreak. This allows the Department of Revenue more flexibility in working with taxpayers and deadlines.

As of March 20, 2020, the Department is still strongly encouraging all taxpayers to conduct any tax payment-related business with through their online services; My Alabama Taxes (MAT, https://myalabamataxes.alabama.gov/) to file and pay taxes; or call 334-242-1170 to receive additional assistance. In-person visits to taxpayer service centers are also being limited.

The department has displayed a desire to match deadlines set federally and be understanding of the situation on taxpayers ability to pay, but has not expressly extended the property tax deadline of the state. They have currently only extended property tax deadlines for motor vehicles specifically.

Updates from the Alabama DOR can be found at: [https://revenue.alabama.gov/news/](https://revenue.alabama.gov/news/)

The Alabama Supreme Court issued an order on March 13, 2020, prohibiting all in-person judicial meetings statewide that are not considered necessary, essential or emergency matters.

Further updates and information from the Alabama Supreme court can be found at: [http://judicial.alabama.gov/](http://judicial.alabama.gov/)

**Alaska**

The legislature remains in session, but the Capitol is closed to the public. No word on property tax deadlines as of March 20, 2020.

General updates on COVID-19 in Alaska can be found at: [http://dhss.alaska.gov/dph/Epi/id/Pages/COVID-19/default.aspx](http://dhss.alaska.gov/dph/Epi/id/Pages/COVID-19/default.aspx)

Alaska Supreme Court Chief Justice Bolger issued a special order stating, "that the court system will stop beginning new jury trials state wide for the week of March 16-20 and thereafter pending further order." In the order, he says that the circumstances surrounding coronavirus provide good cause to postpone impending trials.

Further updates from the Alaska Supreme Court can be found at: [http://www.courts.alaska.gov/covid19/index.htm](http://www.courts.alaska.gov/covid19/index.htm)

**Arizona**
As of March 20, 2020, the Arizona DOR has just publically reminded taxpayers of the ability to pay taxes remotely. There is no indication of any property tax deadline extension in the works.

Updates on COVID-19 from the Arizona DOR can be found at: https://azdor.gov/news-notices

The Arizona Supreme court issued an order suspending all in-person proceedings in all Arizona appellate, superior, justice and municipal courts and before the presiding disciplinary judge to the greatest extent possible, consistent with core constitutional rights until further notice.

Further updates on the Arizona Judicial System can be found at: https://www.azcourts.gov/covid19

Maricopa County Assessor's office has provided the following with respect to Covid-19: https://www.mcassessor.maricopa.gov/about-us/covid-19.php

Arizona tribunals are exploring video hearings for property tax appeals.

**Arkansas**

Courts in Arkansas are only hearing criminal cases. Local county offices are open, but most meetings are cancelled.

On March 17, 2020, in response to the coronavirus/COVID-19 pandemic, the Arkansas Supreme Court has suspended all in-person proceedings in all appellate, circuit and district courts — subject to exceptions — effective Wednesday through Friday, April 3.

Further updates on Arkansas court system can be found at: https://www.arcourts.gov/

**California**

As of March 20, 2020, the property tax deadline remains at April 10, 2020. Individual counties do not have the authority under State law to extend or postpone the second installment property tax deadline of April 10, 2020.

The County of Los Angeles Tax Collector has prepared a FAQ that answers many property tax questions in light of the COVID-19 outbreak, many of which should apply across California uniformly. Further, Los Angeles has provided that beginning on April 11, 2020, property owners may request a cancellation of penalties for late payments online if unable to pay property taxes by the deadline.

No property tax specific changes as yet. Bay area counties are under a shelter in place order. No official word yet from assessors or assessment appeals boards regarding continuing hearings—updates should be forthcoming.

**Colorado**

The Colorado Department of Revenue (CDOR) has updated its webpage concerning the Taxation Division in response to the coronavirus (COVID-19) outbreak. CDOR will close all facilities to the public but maintain internal and online operations, effective Wednesday, March 18 through April 18.

Further updates and information from the Colorado DOR can be found at: [https://www.colorado.gov/pacific/revenue/colorado-department-revenue-goes-online-serve-customers-and-protect-public-safety](https://www.colorado.gov/pacific/revenue/colorado-department-revenue-goes-online-serve-customers-and-protect-public-safety)

General updates and information regarding the impact of coronavirus on Colorado can be found at: [https://covid19.colorado.gov/](https://covid19.colorado.gov/)

**Connecticut**

All court matters in CT have been canceled through 3/27/20 as of now. A majority of town halls are closed which makes it impossible to commence any new actions since in CT the town clerk must be served in hand prior to filing an action in court. The next court filing deadlines are April 22. Most Administrative hearings have been held except for one municipality with a March 31 deadline. The closure of the municipality offices may cause issues.

The Connecticut Supreme Court also announced that all time requirements for all Supreme and Appellate Court filings are suspended until further notice. Additionally, no appellate pre-argument conferences will be held for the next 30 days.

Further updates and information from the CT Supreme Court can be found at: [https://www.jud.ct.gov/supremecourt/](https://www.jud.ct.gov/supremecourt/)

**Delaware**

As of March 20, 2020, the Delaware DOR has just publically reminded taxpayers that state offices do remain open, and of the ability to pay taxes remotely. There is no indication of any property tax deadline extension at this time.

The Division of Revenue’s online services are available at [Revenue.Delaware.gov](https://Revenue.Delaware.gov) to ensure that taxpayers may remain compliant with all tax filing and payment obligations. If you are unable to find a solution through Revenue’s online services, the DOR has a public service group help line at **302-577-8200**, and will provide you guidance.
All returns and payments filed with the Division of Revenue will be processed as they are received. Online filing for most returns is available at https://revenue.delaware.gov/file/. All returns received through electronic and internet filing methods are processed directly into Revenue’s system, thus allowing more expedient processing. Paper returns are processed as they are received and will be scanned into Revenue’s system for processing, but please be aware that paper returns will take longer to be processed.

Further updates and information can be found at: https://revenue.delaware.gov/tax-season-and-covid-19/

District of Columbia

Office of Tax and Revenue: The DC OTR is open and operating on a normal schedule, Monday to Friday, 8:15 AM to 5:30 PM. However, the office is encouraging that taxpayers take advantage of the online portal, MyTax.DC.gov, for their tax matters, such as:

- Refund status;
- Paying of individual income and business taxes;
- Registering a business;
- Submitting a request for a Certificate of Clean Hands; and
- Much more.

Specifically regarding Real Property Taxes, real property tax matters can be conducted at OTR’s website, www.otr.cfo.dc.gov under the "Real Property" tab. Property owners have the option of paying their property taxes online or by visiting any Wells Fargo branch in the District.

Property inspections, which are required for mediation, have been postponed until further notice.

Update: On March 23, 2020, the DC OTR has extended the deadline for property owners who wish to appeal their TY 2021 real property tax assessment to April 30.

First Level Assessment Appeals: Tax appeals due on April 1, 2020, will now be due on April 30, 2020, for District property owners who believe their proposed TY 2021 assessment does not reflect the market value of their property. Property owners can complete and submit their appeal form online at https://www.taxpayerservicecenter.com/Assessment_Appeal.jsp."

Additionally, for hotels and motels, the Council of the District of Columbia enacted the COVID-19 Response Emergency Amendment Act of 2020 on March 17, 2020. Under this emergency legislation, for property that is commercially improved and occupied and is a hotel or motel, the CFO may waive penalties and abate interest for the first installment of real property tax for the 2020 tax
year (due on or before March 31st) provided the property owner pays the installment by June 20, 2020.

Further updates and information regarding real property taxes in DC can be found at: https://otr.cfo.dc.gov/page/otr-coronavirus-information-and-guidance

In DC all site visits and mediations and hearings and court proceedings have been cancelled through April.

The Supreme Court has indefinitely delayed arguments in more than a dozen cases scheduled through early April. The Supreme Court Building will be closed to the public from 4:30 p.m. on March 12, 2020, until further notice. The Building will remain open for official business. Although case filing deadlines have not been extended generally under Rule 30.1, the Court has issued an order addressing the extension of many filing deadlines.

Further updates and information regarding The Supreme Court can be found at: https://www.supremecourt.gov/publicinfo/press/pressreleases.aspx

**Florida**

**Miami-Dade Property Appraiser** has issued the following:

In order to minimize the impact on our residents, our offices will be implementing the following efforts effective immediately:

- Our offices in Downtown Miami (7th Floor) and the South Dade Government Center (2nd Floor) will be closed to the public. However, you may call us during our regular business hours of 8 a.m. to 5 p.m. Monday through Friday at 305-375-4712.
- If you have not filed for your Homestead Exemption or Portability, it is not too late. You may do so by visiting our Homestead Exemption Online Filing Application.
- Our field appraisal staff will be working remotely. Interaction with property owners will be limited, unless deemed necessary.

**Department of Revenue:** To minimize exposure to COVID-19, all Department of Revenue offices in Florida are temporarily closed to the public at this time. Taxpayers adversely affected by COVID-19 are encouraged to send questions to COVID19TAXHELP@floridarevenue.com. Property taxpayers should contact their county property appraisers and tax collectors for information regarding filing or deadline changes.

**Courts:** Florida Supreme Court Chief Justice Charles Canady issued an order limiting in-person court hearings to matters that are "essential" or "critical" to the public-health emergency through March 27, 2020, though this may be extended. Chief judges are given some discretion as to what is considered "essential" or "critical" to be heard.
**Georgia**

In Georgia, all non-emergency court hearings and trials have been continued for 30 days. Most administrative hearings are cancelled for at least the next two weeks, but expect those cancellations may continue into mid-April. Many tax assessors offices have closed to the public, but some staff are still working. As of today, the statewide April 1 deadline for business personal property and real property tax returns, Freeport exemption, and homestead exemptions has NOT been extended.

Assessment notices are mailed between early April and late June. No word yet on if notices will be delayed.

Update: Beginning on March 23, 2020, due to concerns regarding COVID-19, DOR is temporarily suspending in-person services. Taxpayers are encouraged and told they may conduct all business with the Department via online services, telephone, or designated secure lockbox locations.

Further updates from the GA DOR can be found at: [https://dor.georgia.gov/](https://dor.georgia.gov/)

The Georgia Supreme Court issued an order on March 14, 2020, that all courts statewide should only be hearing emergency matters. On March 17, 2020, The Court stated that all Supreme Court filing deadlines are automatically suspended until April 13, 2020.

Further updates and information from the Georgia Supreme Court can be found at: [https://www.gasupreme.us/court-information/court_corona_info/](https://www.gasupreme.us/court-information/court_corona_info/)

**Hawaii**

Hawaii’s Department of Taxation on March 18, 2020, stated that it has closed its offices to the public but is maintaining tax filing and payment deadlines.


Those with official court business include:

- Parties, attorneys, witnesses, domestic violence advocates, guardians ad litem, interpreters, or any other person who must appear in-person as authorized by previous orders.

- Individuals who need to file documents with the court and who are unable to electronically file.

- Individuals who request to watch a specific public proceeding.
Further updates and information from the Hawaii Supreme Court can be found at: https://www.courts.state.hi.us/covid-19-information-page

Updates on the impact of COVID-19 in Hawaii can be found at: https://hawaiicovid19.com/

Idaho

The Idaho Supreme Court announced on Friday evening that a majority of court cases will have their hearings postponed until further notice, due to the state of emergency that Governor Brad Little enacted due to the coronavirus outbreak.

From Monday, March 16 to April 10, in-person appearances in any Idaho court will be allowed only for child protection hearings, domestic violence cases, and some evidentiary hearings in criminal cases.

Updates from the Idaho Supreme Court can be found at: https://isc.idaho.gov/

General updates on the impact of coronavirus on Idaho can be found at: https://coronavirus.idaho.gov/

Illinois

Cook County Assessor, on March 23, 2020, announced temporary suspension of assessment notice mailings and appeal deadlines.

The Illinois Department of Revenue issued a notice that taxpayer resources during the coronavirus (COVID-19) outbreak will be impacted. Phone system agents are not available at this time; however, taxpayers can still check their refund status, identify a PIN, or receive estimated payment information using the taxpayer assistance 800 number. Staff will also be monitoring and responding to emails.

Indiana

Property Tax Deadlines: As of March 19, 2020, Governor Holcomb issued an executive order stating that while the property tax deadline is not extended, counties are to waive penalties for late payments for 60 days following the deadline.

The exact language of the order is as follows: "Property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property owners." 60 days from May 11, 2020 would put the penalty waiver to end on July 10, 2020.
Court System: Like the Executive Branch, the Judicial Branch is prioritizing the health and well-being of its employees and the community, while ensuring that essential court operations continue. Chief Justice Loretta Rush is monitoring the situation with guidance from the Indiana State Department of Health. As of March 16, 2020, the Indiana Supreme Court will continue to hold oral arguments, review cases, and accept filings, all while taking proper precautions in light of COVID-19. Trial courts are being granted adjustments such as delaying jury trials, allowing remote hearings, and limiting only essential staff to enter courthouses. More information regarding the Supreme Court’s responses to COVID-19 can be found at: https://www.in.gov/judiciary/5575.htm

Governor’s Office: Governor Holcomb signed an executive order on Tuesday, March 17, 2020, announcing the closures of all 273 public school districts, bars, restaurants, and other businesses to slow the spread of COVID-19. All non-essential public meetings are to be delayed and the use of remote connectivity is to be used when possible to continue work, both at the state and local levels.

Links for more information for updates from the Governor’s office: https://www.in.gov/coronavirus/

Additionally, all Indiana Department of Revenue in-person customer services will be temporarily suspended beginning at 4:30 p.m. on Tuesday, March 17, 2020. Taxpayers may visit the DOR’s website at dor.in.gov/4331.htm to make use of online services.

Major Counties: Marion County has created a page covering the impact of the coronavirus crisis throughout the county and Indiana. Link is available below:

Marion County (Indianapolis): https://www.indy.gov/topic/covid

Until further notice, the Offices of the Marion County Assessor will be closed to the public. Services will continue to be offered to the public by telephone or through email at assessor@indy.gov or by leaving a message at (317) 327-4907. As of March 23, 2020, no specific guidance has been issued on late payment penalty waivers.

Iowa

The Linn County Board of Supervisors is working to get property tax deadlines moved back a month across the state of Iowa. The board is putting in a formal request to Iowa Governor Kim Reynolds to extend the deadline. The supervisors are asking Reynolds to issue an executive order moving the deadline from March 31 to April 30, 2020. Update: Governor Reynolds has issued an executive order stating that late payments beyond the normal property tax deadline will not receive interest or penalties for the duration of the state of emergency.
Further updates on the impact of coronavirus on Iowa can be found at: https://governor.iowa.gov/newsroom-view

**Kansas**

The Kansas Department of Revenue is closing their offices for two weeks, beginning Monday, March 23, 2020.

The Kansas Supreme Court on March 18, 2020, ordered all district and appellate courts to cease all non-emergency operations, cases, and ongoing trials until further notice.

Further updates and information from the Kansas Supreme Court can be found at: https://www.kscourts.org/About-the-Courts/Court-Administration/OJA/Kansas-Courts-Response-to-Coronavirus-(COVID-19)

Further updates on the impact of coronavirus on Kansas can be found at: https://govstatus.egov.com/coronavirus

**Kentucky**

**Department of Revenue/Board of Tax Appeals**: Effective March 16, 2020, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible.

DOR representatives are available by phone or email. Taxpayer Service Center (TSC) locations and contact information may be found on the DOR Service Center page. There is no tentative date of re-opening in-person tax services at this time.

Further information and updates can be found at: https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx

**Court System**: Supreme Court Chief Justice John Minton signed an emergency order placing restrictions on dockets, jury trials and jury service from March 16 through April 10, 2020. The Supreme Court has begun cancelling oral arguments, currently those from March 18 through March 20, 2020 have been cancelled.

Other courthouses and judicial centers will remain open and offer limited services. However, trials, hearings and motions will be postponed and rescheduled. Juror orientation will be canceled and existing jury panels may be extended. Attorneys are encouraged to use e-Filing for court documents.
Further information and updates can be found at: https://kycourts.gov/Pages/Coronavirus.aspx

**Governor's Office**: Since March 6, 2020, Governor Beshear has been combating the spread of COVID-19 throughout the state. Recent actions of interest include limiting the state capitol to essential personnel only, prohibiting government-provided in-person services, and requiring all public-facing businesses that cannot comply with CDC guidelines to temporarily close.

Further information regarding updates from the Governor’s office can be found at: https://governor.ky.gov/covid19

General information and updates regarding COVID-19 can be found at: https://govstatus.egov.com/kycovid19

**Louisiana**

Update: As of March 20, 2020, Louisiana Governor John Bel Edwards has issued a proclamation regarding measures for the coronavirus (COVID-19) public health emergency, which affects certain legal tax proceedings. Legal deadlines, including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, are suspended until at least Monday, April 13, 2020, including any such deadlines set forth within Title 47 of the Louisiana Revised Statutes, Revenue and Taxation.

Louisiana has not specifically addressed property tax issues. The legislature was in regular session, but it was suspended March 15, 2020. After Katrina in 2005, special legislative changes were made to accommodate hardships. The same may happen with the virus. Renditions are due in April, but property owners can request an extension from the assessor. Failure to timely file a required rendition could result in a loss of certain appeal rights.

The Louisiana Supreme Court issued an order March 15 continuing all state court jury trials and civil trials, hearings and court appearances scheduled to commence between March 16 and March 27, 2020. The matters are continued to a date to be reset by local order no earlier than March 30, 2020.

The Board of Commerce and Industry passed a resolution to allow appeals under the industrial tax exemption program (ITEP) (a program under which property tax abatements are granted to certain manufacturers).

Further updates on the impact of coronavirus on Louisiana can be found at: https://gov.louisiana.gov/index.cfm/page/89
Maine

Maine courts have postponed until May 1 any trials or hearings. Municipal governments have canceled any meetings or hearings. Fiscal year 2021 property taxes have not been committed (usually in the summer) so there has been no changes at this time. Likewise for statutory deadlines for fiscal year 2020 appeals; no changes to deadlines. In those towns with semiannual property tax payments, interest waivers for late payments may be available.

Updates on specific cities in Maine:

- Auburn has extended the property tax payment deadline for the second installment from March 14 to April 1, 2020.
- Portland has extended the property tax payment deadline for the second installment to from March 20 to June 1, 2020.

Maine Revenue Services has announced that to help prevent the spread of the coronavirus (COVID-19), public access to its offices will be limited, effective March 19. The Augusta location will accept tax payments only, and the Portland location will be closed. Taxpayers may call the Taxpayer Service Center at (207) 624-9784 and the Property Tax Division at (207) 624-5600. The date for reopening is not decided. Tax return processing is not expected to be significantly impacted.

Further updates on the impact of coronavirus on Maine can be found at: https://www.maine.gov/revenue/

Maryland

All Maryland hearings have been moved to telephone conferences. Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.

Charter Business Services & Personal Property Assessments –Please be advised that effective March 16, 2020, the State Department of Assessment and Taxation’s Charter & Personal Property public counter located at State Center in Baltimore will be closed to the public until further notice. Nearly all charter and personal property filings can be made online, and to do so one can visit Maryland Business Express (www.businessexpress.maryland.gov) to register their business, order business documents, and file annual reports and personal property tax returns.

The Comptroller of Maryland agency has set up a dedicated email address—taxpayerrelief@marylandtaxes.gov—to assist businesses with tax deadline extension-related questions. Business owners may also call the Comptroller’s office at 410-260-4020 for inquiries.
Additionally, some individual counties have postponed all hearings to be rescheduled at a later date.

For further updates and information on tax deadlines: https://dat.maryland.gov/Pages/default.aspx

**Massachusetts**

The Massachusetts Appellate Tax Board has indicated that it plans to continue all trials to the fall.

All DOR tax walk-in centers are closed until further notice. If you need assistance, please visit the DOR and CSE websites.

Contact centers can be reached at the following number: **Tax**  (617) 887-6367 or (800) 392-6089 (toll-free in MA)

The DOR has also stated that for some cases, taxpayers may automatically receive at least six extra months to file their tax returns, as long as they satisfy certain tax payment requirements. See AP 604: Extensions of Time to File Tax Returns.

The DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See AP 633: Guidelines for the Waiver and Abatement of Penalties.

**Michigan**

**State Tax Tribunal:** Temporary Suspension of In-Person Hearings – Pursuant to Governor Whitmer’s guidance regarding COVID-19 community mitigation strategies, the Michigan Tax Tribunal has suspended all in-person administrative hearings until 4/20/20, subject to further extension if warranted by circumstances. (MOAHR Policy and Procedure No. 15)

Additionally, counties throughout Michigan may individually be extending their local property tax filing deadlines. For example, Muskegon County has extended their deadline to pay property taxes from March 31, 2020 to April 24, 2020.

**Court System:** The Michigan Supreme Court and the State Court Administrative Office (SCAO) are continually updating a COVID-19 response plan to assist the state’s judiciary. The Supreme Court shall continue to operate with reduced staff and on essential matters.

Trial courts are ordered to limit access to courtrooms and other spaces to no more than 10 persons, including staff, and to practice social distancing and limit court activity to only essential functions.
Further updates from the Michigan Supreme Court regarding COVID-19 is available at: https://courts.michigan.gov/News-Events/Pages/COVID-19.aspx

**Governor’s Office:** Governor Whitmer initiated executive action to combat the spread of the COVID-19 virus by signing numerous executive orders closing businesses statewide starting on March 16, 2020. Closures include prohibiting large public gatherings (over fifty people), bars, restaurants, theaters, and other public spaces.

Additionally, Governor Whitmer signed into effect Executive Order 2020-14, which moves the tax foreclosure deadline from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-4 is terminated, whichever comes first.

The link to statewide updates on COVID-19 from the Governor’s Office is: https://www.michigan.gov/whitmer/0,9309,7-387-90499_90640---,00.html

Additionally, the **Michigan Department of Treasury** has announced that it will waive penalty and interest for 30 days for monthly sales, use, and withholding tax returns due March 20, 2020 due to compliance difficulties related to the coronavirus outbreak.

**Major Counties:** Wayne County is providing extensive coverage of COVID-19 updates and closures on its home website. Link available below:

**Wayne County (Detroit):** https://www.waynecounty.com/index.aspx

**Minnesota**

No changes to date regarding the filing deadline of April 30. The Minnesota Tax Court posted a notice March 18 that all hearings, deadlines and trials from now until May 16, 2020 will proceed as scheduled, and that the parties are all expected to move the cases forward as scheduled. The notice closes with a reference to motions for special reasons.

Doug Loon, president of the Minnesota Chamber of Commerce, called on the state to match the federal extension of the April 15 income tax payment deadline, grant a 90-day extension of the May 15 property tax payment deadline, and offer a quick refund option for businesses that have overpaid estimated taxes in Minnesota. Will update when or if a response is given to the request.

Minnesota Supreme Court Chief Justice Lorie Gildea issued a new order on Friday, March 20, stating that for all Minnesota courts, any trials that are underway will continue, but no new trials will be scheduled before April 22.

Further updates and information on the impact of the coronavirus on Minnesota can be found at: https://www.health.state.mn.us/news/pressrel/index.html
**Mississippi**

The Mississippi Supreme Court issued an order Sunday, March 15, 2020, detailing precautionary measures the judiciary is implementing due to coronavirus. All courts statewide will remain open, but individual judges have the discretion to postpone any trials on their own docket scheduled through May 15, 2020. This date is subject to change, as it may be extended.

As of March 20, all in-person hearing and testimonial requirements have been nullified until further notice, so long as technology allows for all parties to be clearly heard and viewed.

Further updates and information on the impact of the coronavirus on Mississippi can be found at: [https://courts.ms.gov/](https://courts.ms.gov/)

**Missouri**

The Missouri Supreme court ordered on March 16, 2020, that any in-person proceedings in all appellate and circuit courts in Missouri have been suspended until a later date in April due to the coronavirus.

Further updates and information on the impact of the coronavirus on Missouri can be found at: [https://www.courts.mo.gov/](https://www.courts.mo.gov/)

General updates on the impact of the coronavirus on Missouri can be found at: [https://governor.mo.gov/](https://governor.mo.gov/)

**Montana**

The Montana DOR has issued a release concerning taxpayer payment plans. With many Montana taxpayers facing disruption and uncertainty related to the coronavirus (COVID-19), the Collections Bureau will do its best to accommodate and work with taxpayers during this time. The Collections Bureau will assess situations on a case-by-case basis and may allow deferral of payments for up to one month at a time. Taxpayers seeking deferrals must contact the Collections Bureau via phone, email, or web message at least one week prior to their payment due date to request deferral of payment.

Updates from the Montana DOR on the impact of the coronavirus can be found at: [https://mtrevenue.gov/](https://mtrevenue.gov/)
**Nebraska**

The Douglas County Treasurer will no longer accept walk-in traffic for license renewals or property tax payments. For more information check the [Douglas County Treasurer's website](https://www.douglas.ne.gov/Content.aspx?ID=722).

The Nebraska Legislature has suspended its 2020 session until further notice.

As of March 20, 2020, all Nebraska state courts are open and operational but implementing precautionary measures to help prevent the spread of COVID-19.

Further updates and information on the impact of the coronavirus on Nebraska can be found at: [https://governor.nebraska.gov/](https://governor.nebraska.gov/)

**Nevada**

The Nevada Department of Revenue fully closed as of (3/16/20). Alongside that, the Department of Taxation has also closed.

Governor Sisolak has directed that all state agencies close state offices to the public as soon as possible. The Department of Taxation has followed suit and closed all offices: Carson City, Reno, Henderson and Las Vegas, to the public at 5:00PM, March 16, 2020. All taxpayers have been and are still advised to file and pay their taxes through the online portal, mail or via drop box at the Taxation offices. Again, all Taxation offices will be closed to the public but online and telephone services remain available.

Taxpayer questions can be answered on the Departments FAQs page at: [https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/](https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/). Additional questions you may have to the Department’s Call Center at (866) 962-3707. Specific taxpayer questions should be sent to CV19@tax.state.nv.us. The Department requests that in the email subject line, a taxpayer puts: "TAXPAYER QUESTION" to ensure that the email will be sent to the appropriate authority.

**New Hampshire**

**New Hampshire administrative appeals**

No effect on filing deadlines yet, the annual tax abatement request deadline was March 1. The appeal deadline of September 1 has not yet been impacted.

**New Hampshire Superior Court**

All in-court proceedings are suspended from March 16, 2020 to April 6, 2020, with some exceptions. Property tax matters are not among the exceptions.
All deadlines, *including statutes of limitations*, falling between March 16 and April 6, 2020 are extended to April 7, 2020. (The extension of statutes of limitation will be interesting, given statutes of limitations are set by the legislature, not the courts.)

Updates from the New Hampshire Judicial Branch can be found at: [https://www.courts.state.nh.us/aoc/corona-covid-19.html](https://www.courts.state.nh.us/aoc/corona-covid-19.html)

The New Hampshire Department of Revenue has not made an official statement on taxation deadlines as of March 23, 2020.

Updates and information from the NH DOR can be found at: [https://www.revenue.nh.gov/](https://www.revenue.nh.gov/)

**New Jersey**

Walk-in office locations of the New Jersey Taxation Division are expected to be closed at least through March 31, under precautionary public health measures announced Wednesday by the state Treasury Department.

The temporary shutdown affects the division’s seven regional information centers, including its Trenton walk-in office. Anyone who typically drops off forms, correspondence, or payments should mail them in, the department said. Services will still be available online, over the phone, or through mail.

The taxation division said it would post updates and announce reopenings on its web page and social media sites, as the information becomes available.

Update: As of March 20, 2020, New Jersey has extended the property tax appeal deadline until at least May 1, 2020, OR 30 days following the end of the state of emergency.

Further updates and information regarding the impact of coronavirus on New Jersey can be found at: [https://www.nj.gov/health/cd/topics/ncov.shtml](https://www.nj.gov/health/cd/topics/ncov.shtml)

**New Mexico**

As of March 17, 2020, the New Mexico Taxation and Revenue Department district offices statewide remain open, but operate on an appointment-only basis as part of the state’s efforts to limit in-person contact in response to the COVID-19 public health emergency. Appointments at district offices can be made through the following numbers:

Santa Fe District: 505-827-0920

Albuquerque District: 505-841-6262
Roswell District: 575-627-2900
Las Cruces District: 575-528-6140
Farmington District: 505-599-9701
Compliance Bureau: QRU – 505-470-3462

Taxpayers also can contact the Department through email for appointments and answers to questions regarding tax assessments, estimated payments, balances, and payments at: IOwe.Taxes@state.nm.us

Additionally, New Mexico Courts are giving more time for people to pay fines and fees.

The Supreme Court has issued an order extending the payment of fines and fees for 30 days to help financially struggling New Mexicans during the COVID-19 public health emergency and reduce the number of people who appear in courthouses to resolve traffic and other cases.

Further updates on New Mexico courts can be found at: https://www.nmcourts.gov/news.aspx

For general updates on the impact of Coronavirus on New Mexico: https://cv.nmhealth.org/

**New York**

New York City has extended the property tax filing deadline, for 30 days from the end of the emergency, for supplemental applications and the filing of annual income and expense, pursuant to Executive Order No. 102 (s. 11). The 20 day period for filing for correction of a new assessment is tolled for the period of the emergency (s.12). https://www1.nyc.gov/assets/home/downloads/pdf/executive-orders/2020/eeo-102.pdf

The courts in NY are closed for the most part.

At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this should new information become available.

The New York Tax Department has provided a webpage for updates and information about the impact of the COVID-19 outbreak on taxpayers: Tax Department response to novel coronavirus (COVID-19)

Updates of the impact of coronavirus on the New York Judicial System can be found at: https://www.nycourts.gov/
North Carolina

The North Carolina Property Tax Commission has cancelled its March session. There is no word yet on next month’s session or on when the cases from the March session will be rescheduled.

As of now, there are no plans to extend any statutory appeal deadlines for either appeals at the county levels or to the North Carolina Property Tax Commission.

The North Carolina Department of Revenue said it is temporarily lifting penalties for failing to obtain a license, file a return, or pay taxes (generally, not specified) because of the coronavirus.

In a notice provided March 17, 2020, the NC DOR stated that the penalty waiver applies to taxation deadlines falling between March 15 and March 31, as long as the filing or payment is made by April 15. Taxpayers seeking this extension must file a state form called "NC-5500," and write "COVID-19" on the top of it.

Further updates and information can be found at:
https://www.ncdor.gov/home/ncdor-actions-covid-19

North Dakota

The North Dakota Office of State Tax Commissioner has not made an official statement regarding property tax deadlines in light of the COVID-19 pandemic.

Updates and information from the ND Office of State Tax Commissioner can be found at: https://www.nd.gov/tax/news

The North Dakota Supreme Court declared a state of emergency applying to all of the state's courts in response to COVID-19. The Court provided numerous statewide scheduling changes, including suspending all jury trials that have yet to begin, both criminal and civil, through April 24, 2020.

For further updates and information from the North Dakota Supreme Court: https://www.ndcourts.gov/emergency-order-and-pandemic-response

Further updates and information on the impact of the coronavirus on North Dakota can be found at: https://www.governor.nd.gov/
Ohio

The Ohio Board of Tax Appeals has moved March hearings until mid-April, but is still conducting Small Claims telephone hearings. The Board has indicated that adjustments to the case management schedules will be liberally considered.

The real property tax complaint filing deadline of March 31 has not been changed yet. It is recommended, if possible, to file all complaints, via certified mail, on or before March 31, 2020. Some local Boards are still conducting hearings even though the courts are closed.

Governor's Office: Governor DeWine is strongly pushing for social distancing and is continually closing more businesses statewide to ensure the general safety of Ohioans. Gyms, Hair Salons, and even some BMW locations are amongst the most recent closures. A link to updates for Ohio from the Governor’s office is: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/

Court System: As of Monday, March 16, 2020, the Thomas J. Moyer Ohio Judicial Center and the Supreme Court of Ohio are operating with only essential staff on-site. The building is open, but only to those who have time-sensitive business with the Supreme Court of Ohio. The Clerk’s Office is open and all filing deadlines remain intact. Lower courts throughout the state are to follow suit, limiting cases heard to be of essential nature. Chief judges are given discretion over this, but all other cases and matters are to be taken care of remotely.

On March 19, 2020, Chief Justice Maureen O'Connor said she is releasing $4 million in emergency grant money to courts in the state to slow the spread of coronavirus. O'Connor stated that this money could be used to get equipment to allow remote video conferences instead of bringing people into court for a hearing.

A link to Court resources and updates over the Coronavirus is: http://www.supremecourt.ohio.gov/coronavirus/default.asp

Major Counties: Franklin County, Cuyahoga County, and Hamilton County have created websites covering the impact of the coronavirus crisis in their respective counties. Links are available below:

Franklin County (Columbus area): https://myfcph.org/covid-19/

Cuyahoga County (Cleveland area): https://cuyahogacounty.us/coronavirus-disease-2019

**Oklahoma**

On March 23, 2020, the Oklahoma Tax Commission announced that only the state income tax deadline would be extended to match the federal extension as of now. Due dates for all other taxes are to remain the same for the time being.

Further updates and information from the Oklahoma Tax Commission can be found at: [https://www.ok.gov/tax/COVID-19_Information_and_Updates.html](https://www.ok.gov/tax/COVID-19_Information_and_Updates.html)

The Supreme Court of Oklahoma has also issued an order stating that all district courts in Oklahoma should immediately cancel all jury terms for the next 30 days and release jurors from service. Additionally, judges are also encouraged to reschedule all non-jury trial settings, hearings, and pretrial settings.

Further updates and information from the Oklahoma Supreme Court can be found at: [https://www.oscn.net/notices/](https://www.oscn.net/notices/)

**Oregon**

The Oregon Department of Revenue has, in light of the COVID-19 outbreak, stated it will be more understanding when assessing penalties for late payments for personal income and corporate activity taxes, but has not extended any taxation deadlines as of March 20, 2020. The Department has yet to address whether property tax penalties will be given the same lenience.

The official statement from the Department can be found at: [https://www.oregon.gov/dor/Documents/DOR%20COVID-19%20tax%20relief%20options.pdf](https://www.oregon.gov/dor/Documents/DOR%20COVID-19%20tax%20relief%20options.pdf)

The Oregon Supreme Court issued an order on March 16, 2020, where Chief Justice Martha L. Walters imposed significant additional restrictions on court trials, hearings and court operations to limit the number of people coming into Oregon courtrooms and courthouses. Additionally, bans on meetings that require a party to travel, both in-state and out-of-state, as well as internal meetings of more than 5 people have been issued.

Further updates and information from the Oregon Supreme Court can be found at: [https://www.courts.oregon.gov/courts/appellate/supreme/Pages/default.aspx](https://www.courts.oregon.gov/courts/appellate/supreme/Pages/default.aspx)

**Pennsylvania**

**Department of Revenue/Board of Tax Appeals**: Because commonwealth offices are currently closed to help prevent the spread of COVID-19, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the Department of Revenue or file a petition for a tax
refund with the Board of Appeals. A petition will be accepted as timely filed if it is filed by the later of the following dates:

- 30 days after the reopening of the Board of Appeals offices; or
- The original appeal deadline.

It is important to note that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period. Additionally, the Board of Appeals will accept any submission of requested documentation as long as it is received within 30 days after the Board of Appeals offices reopen.

Further information and updates can be found at: [https://www.revenue.pa.gov/Pages/AlertDetails.aspx](https://www.revenue.pa.gov/Pages/AlertDetails.aspx)

**Court System:** In an effort to further restrict potential COVID-19 exposure within the courts, the Pennsylvania Supreme Court announced that all Pennsylvania courts – including trial and intermediate appellate courts – are closed to the public for non-essential functions through at least April 3, 2020.

The statewide court closure also includes magisterial district courts, Philadelphia Municipal Court, and Pittsburgh Municipal Court, Arraignment Division.

In addition, the Court has suspended all time calculations and deadlines relevant to court cases or other judicial business through April 3, 2020. The Court has also authorized and encouraged the use of advanced communication technology to conduct emergency court proceedings.


**Governor’s Office:** Governor Wolf has placed Pennsylvania under statewide COVID-19 mitigation. All non-essential businesses are to be temporarily closed to prevent spreading COVID-19. Supermarkets, gas stations, pharmacies, and hospitals remain open. Only essential government functions and offices shall remain, including: police, fire, emergency medical services, sanitation, and essential services for vulnerable populations.

Further updates and information can be found at: [https://www.pa.gov/guides/responding-to-covid-19/#StatewideMitigation](https://www.pa.gov/guides/responding-to-covid-19/#StatewideMitigation)

Each PA county (and there are 69 of them) sets its own rules and procedures. Philadelphia common pleas court is closed to all non-emergency matters. As much as we think our matters are important, they are not emergencies. Court appeals are being held at least until 4/1. City government is closed. 2021 assessments are supposed to be issued 3/31. No announcement has been made whether they will be delayed.
Allegheny:

Allegheny County has extended the deadline for payment of real property tax and still receive the discount to April 30th. The March 31, 2020 appeal deadline still applies. This filing can be made by email and will be acknowledged by the county via email.

Philadelphia:

Philadelphia has extended the deadline for paying real property taxes for 30 days. [www.phila.gov](http://www.phila.gov)

Rhode Island

In Rhode Island, local jurisdictions have considerable authority to set rules and procedures. While courts are closed one can electronically file Petitions. Hearings are being continued, typically with indefinite extensions.

The Rhode Island Division of Taxation has yet to extend taxation deadlines statewide.

The Division has created a page for updates and information on the COVID-19 impact on taxpayers going forward: [http://www.tax.ri.gov/COVID/](http://www.tax.ri.gov/COVID/)

Rhode Island Supreme Court Chief Justice Paul A. Suttell and State Court Administrator J. Joseph Baxter, Jr. have announced that court sessions have been cancelled through April 17, 2020. Emergency matters only are to be heard.

Further updates and information from the RI Supreme Court can be found at: [https://www.courts.ri.gov/Pages/default.aspx](https://www.courts.ri.gov/Pages/default.aspx)

South Carolina

Courts remain open but with stringent restrictions. Lower courts cannot hear oral arguments for the time being. For settlement proceedings, the Supreme Court has ordered a temporary allowance of video presence for any attendee by request.

Oral argument in the 4th Circuit 4R property tax was case cancelled.

The South Carolina Department of Revenue (DOR), in order to assist taxpayers during the coronavirus (COVID-19) outbreak, is offering more time to file returns and pay taxes due. Tax returns and payments due April 1 through June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1st. This applies to South Carolina individual income taxes,
corporate income taxes, sales and use tax, admissions tax, withholding tax, and other taxes administered by the DOR.

**Update** - March 23, 2020: The South Carolina DOR has provided that for **county property taxes** specifically, “Taxpayers with questions concerning county property taxes should contact the county government where the property is located.”


**South Dakota**

Due to the Governor's executive order, state revenue offices are closed until March 23, 2020. However, there are staff available through online chat or by phone at 800-829-9188 to answer any questions.

Further, South Dakota courts are taking preventative measures to protect vulnerable individuals (those 60 and over generally) by delaying trials, excusing no-shows of those who are at high risk.


**Tennessee**

The Tennessee Department of Revenue has announced that as a result of the COVID-19 outbreak, it is not currently receiving walk-in customers at its Jackson, Cookeville, and Shelbyville offices. Walk-in service remains available at the Department’s Memphis, Nashville, Knoxville, Chattanooga and Johnson City locations

The Tennessee Attorney General released an advisory opinion stating that the General Assembly has the authority to provide low-income and disabled seniors with [relief from property tax debts](https://www.tncourts.gov/Coronavirus).

The Tennessee Supreme Court has issued an order that all state courts shall remain open, but any in-person proceedings or hearings shall be limited.

Further updates and information regarding the impact of the coronavirus on Tennessee legal proceedings can be found at: [https://www.tncourts.gov/Coronavirus](https://www.tncourts.gov/Coronavirus)

**Texas**

The Texas Comptroller has addressed the March 20 sales tax deadline in the state, but has not spoken in regard to any property tax deadlines as of yet.
Several appraisal districts have been closed to the public and have postponed any hearings. Filing deadlines have typically not been changed because everything can be done online. Filing deadlines at the end of this month continue to be in place. The Courts have also canceled all jury trials through May 6th.

The Texas Association of Appraisal Districts has requested that the Governor suspend certain county appraisal district requirements and extend some property tax-related deadlines including:

- Notice mailing date extended from April 1 to June 1, 2020 or later.
- Protest deadline extended from May 15 (or 30 days after notice is mailed) to June 1, 2020 or later.

We will continue to monitor these developments.

**Court System**: After Governor Abbott’s disaster proclamation on March 19, 2020, the Supreme Court and Court of Criminal Appeals have entered an emergency order modifying and suspending certain provisions related to court proceedings. The order that applies in all courts and to all case types is meant to provide courts with flexibility to delay or modify proceedings as necessary to address the disaster and states:

Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent:

1. Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted
2. Allow or require anyone involved in any hearing, deposition, or other proceeding of any kind—including but not limited to a party, attorney, witness, or court reporter, but not including a juror—to participate remotely, such as by teleconferencing, videoconferencing, or other means;
3. Consider as evidence sworn statements made out of court or sworn testimony given remotely, out of court, such as by teleconferencing, videoconferencing, or other means;
4. Conduct proceedings away from the court’s usual location, but in the county of venue, and only with reasonable notice and access to the participants and the public;

This order expires May 8, 2020, unless extended by the Chief Justice of the Supreme Court.

**Governor's Office:** Governor Abbott has declared all Texan counties to be in a State of Disaster on March 13, 2020. Executive action has included instructing state agencies to restrict visitations at certain facilities, directing state agencies to provide flexible work and tele-work policies to employees to give them the ability to care for their families, but still ensuring the state government continues function at full capacity and provide all necessary services.

Further updates and information can be found at:  
[https://dshs.texas.gov/coronavirus/](https://dshs.texas.gov/coronavirus/)

**Utah**

As of March 20, 2020, the Property Tax Division functions will continue without interruption with email being the best form of communication.

Utah courts are to remain open for business, but some may have specific adjustments to schedules or hearing proceedings.

For further information on the impact of COVID-19 on Utah Courts:  
[https://www.utcourts.gov/alerts/](https://www.utcourts.gov/alerts/)

General updates on the impact of coronavirus on Utah can be found at:  
[https://governor.utah.gov/](https://governor.utah.gov/)

**Vermont**

In VT, all "non-emergency" Court hearings have been suspended and access to judiciary buildings is extremely restricted – until at least 4/15. At this time there are no extensions to the statute of limitations periods or other filing deadlines. E-mail filings are permitted. Many town clerk offices are closing.

Hearings for nonemergency matters, although generally suspended, may proceed if the parties participate remotely and are not in the courthouse. Such hearings are subject to the discretion of the Superior Judge and the Court Administrator.

The Supreme Court may hold oral arguments for summary or full-Court proceedings by telephone or consider the case without oral argument in its discretion.

Further updates and information regarding the impact of the coronavirus on Vermont court proceedings can be found at:  
**Virginia**

Many property tax assessment offices are closed to the public but available for phone or online services.

**Court System:** The Supreme Court of Virginia has issued a judicial emergency at the request of the governor in light of the COVID-19 outbreak. The order suspends all non-essential and non-emergency court proceedings in all circuit and district courts. All deadlines are tolled and extended for a period of 21 days. It is in effect from March 16, 2020 through April 6, 2020 but may be extended. Judges may use their discretion with any jury trials that are already underway.

Further updates and information can be found at: [http://www.courts.state.va.us/news/home.html](http://www.courts.state.va.us/news/home.html)

**Governor’s Office:** Governor Northam announced additional steps to help people impacted by COVID-19, stop the spread of the virus in the Commonwealth, and protect public health. These include avoiding public gatherings of more than 10 people; encouraging high-risk Virginians (those with underlying health conditions or who are over age 65) to self-quarantine; increasing social distancing; closure of the DMV’s in-person services; and increased support for workers and businesses affected by COVID-19.

Further updates and information can be found at: [https://www.virginia.gov/coronavirus-updates/](https://www.virginia.gov/coronavirus-updates/)

**Washington**

As of March 18, 2020, the Washington Department of Revenue (DOR) has announced a variety of measures undertaken to provide relief to businesses affected by the Covid-19 pandemic. For taxpayers unable to file their monthly, quarterly or annual returns, extensions of 60 days (monthly filers) or 30 days (quarterly and annual filers) will be provided upon request. The DOR will delay new compliance assessments for 30 days. Taxpayers with payment plans that are affected by the pandemic may request payment plan adjustments or extensions of payment dates. Scheduled audits of businesses with gross income of less than $5 million will be delayed 60 days. Penalties for late business renewals or late non-profit property tax exemption applications will be waived.

Further updates from the Washington DOR can be found at: [https://dor.wa.gov/about/business-relief-during-covid-19-pandemic](https://dor.wa.gov/about/business-relief-during-covid-19-pandemic)

The Washington Supreme Court issued an order stating that all non-emergency civil matters shall be continued until after April 24, 2020, except those motions, actions on agreed orders, conferences or other proceedings that can
appropriately be conducted by telephone, video or other means that does not require in-person attendance.

For further updates on Washington’s court system: https://www.courts.wa.gov/

**West Virginia**

West Virginia is taking precautions including cancellation of hearings until after April 10th, however filing deadlines for appeals from the February board of equalization hearings are still in effect.

Various county assessor offices are prohibiting walk-in access until further notice. For example, Monongalia County, (Morgantown, WV), has stopped allowing public walk-ins for the time being to help alleviate the spread of coronavirus. They are, however, still providing assistance to taxpayers via phone or internet.

**Court System:** The West Virginia Supreme Court of Appeals ordered that in light of the COVID-19 outbreak, all courts in the state are to comply with the following:

"With the exception of emergency matters, all hearings currently scheduled to be held on any date beginning Monday, March 16, 2020 through Friday, April 10, 2020, shall either be: (1) postponed until a date subsequent to Friday, April 10 or (2) held by use of remote, telephonic, or other video technology. In the event such hearing cannot be held via remote, telephonic, or other video technology, the presiding judicial officer shall postpone any such matter to a date subsequent to April 10, 2020."

Further updates and information can be found at: http://www.courtswv.gov/covid19/COVID19.html

**Governor's Office:** Governor Justice has responded to the COVID-19 outbreak by issuing executive orders to comply with the recent social distancing movement. All non-essential businesses, including but not limited to restaurants (dine-in), gyms, and DMV offices are to be temporarily closed. Government offices have not been closed or restricted as of March 19, 2020.

Further updates and information can be found at: https://dhhr.wv.gov/COVID-19/pages/updates-and-news.aspx

**Wisconsin**

Limited changes to date for Wisconsin property tax procedural rules and deadlines. Appeals to circuit court have been impacted because many circuit courts have given notice suspending in-person appearances. Some appearances continue by telephone. Courts continue to define what "can be conducted by phone".
The Wisconsin Supreme Court, Court of Appeals and Circuit Courts remain operational but with reduced calendaring sufficient to accommodate high priority cases.

Further updates and information can be found at: https://wicourts.gov/index.jsp

General information regarding the impact of coronavirus in Wisconsin can be found at: https://www.dhs.wisconsin.gov/covid-19/index.htm

**Wyoming**

Michael K. Davis, Chief Justice of the Wyoming Supreme Court, issued an Emergency Order advising all District and Circuit Courts to suspend in-person proceedings, except in certain specified circumstances where required by law and the constitution.

Further updates on Wyoming’s court system can be found at: https://www.courts.state.wy.us/coronavirus-covid-19-updates/

For general updates on the impact of coronavirus on Wyoming: https://covid19.wyo.gov/

**Canada**

**Ontario**

Ontario has suspended court and tribunal deadlines. https://www.ontariocourts.ca/scj/covid-19-suspension-fam/

The Assessment Review Board issued the following statement:

Effective March 13, 2020, Tribunals Ontario is implementing a new policy to postpone in-person hearings and reschedule to a later date. Where feasible, alternative hearing options such as written and telephone hearings will be considered to minimize disruption to hearings across the organization. In addition, all front-line counter services will be closed as of March 16 until further notice.

https://elto.gov.on.ca/tribunals/arb/about-the-arb/

Some municipalities have extended deadlines for the payment of property taxes, check with your local municipality for details.
If you have additional information or any questions regarding this resource please contact Ken West:

Ken West
krwest@vorys.com

https://www.vorys.com/services-propertytax.html

Last Updated: 3/23/2020 11:49:35 PM