



The following relief is available to businesses:

Sales Tax (CA)

All taxpayers, fee payers, and business owners who can't meet filing deadlines because of a disaster may be eligible to receive an extension of up to three-months to file and pay their taxes and/or fees. This relief is available to any taxpayer or fee payer who works or resides in the counties where a disaster exists and who, as a result of a disaster, cannot meet tax filing and payment deadlines.

The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. In addition, business owners can apply for relief of penalties and interest for late payments if they are caused by the fire.

https://www.boe.ca.gov/info/disaster_relief_faq.htm

Property Tax (CA)

If a major calamity such as fire, earthquake, or flooding damages or destroys your property, you may be eligible for property tax relief if the county where your property is located has adopted an ordinance that allows property tax relief to owners of damaged or destroyed property. In such cases, the county assessor will immediately reappraise the property to reflect its damaged condition. In addition, when it is rebuilt in a like or similar manner, the property will retain its prior value (Proposition 13) for tax purposes. To qualify for property tax relief, you must file a claim with the county assessor within the time specified in your county ordinance, or 12 months from the date of damage or destruction, whichever is later. The loss estimate must be at least \$10,000 of current market value to qualify the property for this relief. The property will be reassessed according to its damaged state and property taxes will be adjusted accordingly.

This property tax relief is available to owners of real property, business equipment and fixtures, orchards or other agricultural groves, and to owners of aircraft, boats, and certain mobilehomes - it is not available to property that is not assessable, such as state licensed mobilehomes or household furnishings.

<http://www.boe.ca.gov/proptaxes/faqs/disaster.htm>

EDD - Employment Development Department (CA)

Employers in Napa, Sonoma, and Yuba Counties directly affected by multiple fires, including the Tubbs and Atlas fires which began on October 8, 2017 may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.

http://www.edd.ca.gov/Payroll_Taxes/Emergency_and_Disaster_Assistance_for_Employers.htm

Income and Payroll Tax Returns (Fed and CA)

Extension of time to file until 1/31/18 for certain income and excise tax returns and certain payments.

See article [here](#) for more details.

Employees who miss work may qualify for Disaster Unemployment Assistance (CA):

From the CA EDD. Information is available [here](#) (http://www.edd.ca.gov/pdf_pub_ctr/de8714y.pdf) and an online application is available [here](#) (<https://eapply4ui.edd.ca.gov>).