

Property Tax Relief for the COVID Years

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Last January, I penned an article for this publication titled: “Will 2021 Bring Property-Tax Relief?” I never imagined we would enter a second phase of outbreaks and continued economic fallout related to COVID-19.

Because most states assess property for taxes as of Jan. 1 each year, last year’s assessments did not reflect the pandemic’s catastrophic impact on real estate in 2020. This year, as jurisdictions certify tax rolls to reflect real market values as of Jan. 1, 2021, property tax relief may depend on the taxing jurisdiction’s recognition of external obsolescence due to COVID-19.

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