

RESOLUTION NO. .

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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RESOLUTION CLOSING THE WALK-IN PROPERTY TAX PAYMENT LOCATIONS OF THE OFFICE OF THE TREASURER-TAX COLLECTOR DURING THE PERIOD OF THE HEALTH OFFICER'S SHELTER-IN-PLACE ORDER

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that:

WHEREAS, in an effort to slow the spread of novel coronavirus (COVID-19) and preserve critical health care capacity across the region, the San Mateo County Health Officer, along with the public health officers of Alameda, Contra Costa, Marin, San Francisco, and Santa Clara counties announced a legal order on March 16, 2020 (the "Order"), directing residents to shelter in place for three weeks beginning March 17th; and

WHEREAS, the County thereafter announced that it would significantly modify the way its public-facing services would be provided during the term of the Order; and

WHEREAS, throughout the period of the shelter-in-place order, the Treasurer-Tax Collector will continue to accept property tax payments by remote means including electronic payment capabilities such as eCheck, home banking, online and phone credit card payments, as well as checks and money orders via mail and walk-up dropbox but consistent with the Order, the County's social distancing guidelines, and CDC guidance, the Treasurer-Tax Collector has announced the closure of its Redwood City, South San Francisco, and Half Moon Bay locations with respect to the acceptance of walk-in tax payments; and

WHEREAS, should the Order be extended and the aforementioned walk-in

property tax collection desks remain closed beyond the second property tax installment deadline of April 10th, many taxpayers may miss the deadline for payment thereby incurring penalties and interest, and the Treasurer-Tax Collector does not have the authority to extend the second installment deadline, which is set forth in State law; and

WHEREAS, Revenue & Taxation Code Section 2619 provides that each date on which a county's offices are closed shall be deemed a legal holiday for tax payment purposes provided that such closures are pursuant to an ordinance or resolution adopted by the county's Board of Supervisors; and

WHEREAS, to the extent this Board adopts a resolution confirming the closure of the walk-in property tax payment locations of the Office of the Treasurer-Tax Collector during the period of the Health Officer's shelter-in-place order, and should that order extend past the April 10th deadline, such second installment payments will not be deemed late; and

WHEREAS, the Treasurer-Tax Collector has indicated that, should this Board adopt said resolution, then in accordance with Revenue & Tax Code section 2619, tax payments will be accepted without penalty on the next business day the office is open to the public following the termination or expiration of the Order;

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that, consistent with the Health Officer's shelter-in-place order, the County's social distancing guidelines, and CDC guidance, the Board of Supervisors hereby directs the Treasurer-Tax Collector's Redwood City, South San Francisco, and Half Moon Bay locations with respect to the acceptance of walk-in tax payments to be closed for the duration of the Order, as may be extended at the Health Officer's discretion.

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