

**RESOLUTION NO.**

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

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**RESOLUTION TO AMEND RESOLUTION NO. 077035, WHICH CLOSED THE WALK-  
IN PROPERTY TAX PAYMENT LOCATIONS OF THE OFFICE OF THE  
TREASURER-TAX COLLECTOR FOR THE DURATION OF THE HEALTH  
OFFICER'S SHELTER-IN-PLACE ORDER, TO TERMINATE SUCH RESOLUTION  
EFFECTIVE MAY 4, 2020**

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**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**, during the term of the Health Officer's Order, and consistent with the County's directive to modify the way its public-facing services are provided, the Treasurer-Tax Collector closed its Redwood City, South San Francisco, and Half Moon Bay locations with respect to the acceptance of walk-in tax payments, but continued to encourage taxpayers to pay their property taxes through 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; 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**, on March 24, 2020, the Board adopted Resolution No. 077325 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 Order, which resolution provided that, to the extent the Order was extended past the April 10<sup>th</sup> deadline for the second installment of 2019-20 property tax payments, such second installment payments would not be deemed late; and

**WHEREAS**, when the Order was extended by the Health Officer through May 3, 2020, the deadline for the payment of the second installment was therefore automatically extended to May 4, 2020, pursuant to Resolution No. 077325; and

**WHEREAS**, the Board desires to amend Resolution No. 077325 so that the closure of the Treasurer-Tax Collector's walk-in property tax payment locations is no longer tied to the duration of the Health Officer's Order and the deadline for payment of the second installment will be set at May 4, 2020, regardless of whether the Order is extended; and

**WHEREAS**, the Treasurer-Tax Collector has indicated that the reopening of its walk-in payment locations on April 30<sup>th</sup>, May 1<sup>st</sup>, and May 4<sup>th</sup> will be in compliance with the County's social distancing guidelines and CDC guidance insofar as staff will wear appropriate protection, and will direct and monitor entry into lobby areas which will have taped waiting sections 6 feet apart, and taxpayers will be requested to wear masks to gain entry to the walk-in locations; and

**WHEREAS**, the Treasurer-Tax Collector has indicated that check payments will

be accepted via walk-up dropbox at all three locations (*i.e.*, Redwood City, South San Francisco, and Half Moon Bay) while mobile mailbox will only be available at the Redwood City location, and taxpayers will continue to be encouraged to pay their taxes through online payments processes, via mail, or through dropbox services to reduce foot traffic;

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that Resolution 077325 is hereby amended such that the closure of the Treasurer-Tax Collector's Redwood City, South San Francisco, and Half Moon Bay walk-in tax payment locations will terminate on May 3, 2020, with the deadline for the payment of the second installment of property taxes for the 2019-20 tax year due on May 4, 2020.

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