



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** TREASURER

**File #:** 20-242

Board Meeting Date: 4/21/2020

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**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** Sandie Arnott, Treasurer-Tax Collector

**Subject:** Amendment to Resolution Closing Treasurer-Tax Collector's Office Locations

**RECOMMENDATION:**

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.

**BACKGROUND:**

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. The Order, which directed County residents to stay home, limiting activity, travel, and business functions to only the most essential needs, was set to expire on April 7, 2020, and was subsequently extended by the Health Officer on March 31, 2020, until May 3, 2020.

During the term of the Health Officer's Order, the County has significantly modified the way its public-facing services are provided. Consistent with this directive, 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.

**DISCUSSION:**

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. 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. The resolution noted that, to the extent the Order was extended past the April 10th

deadline for the second installment of 2019-20 property tax payments, such second installment payments would not be deemed late. When the Order was extended by the Health Officer through May 3, 2020, the deadline for the payment of the second installment was therefore extended to May 4, 2020.

By amending 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, the deadline for payment of the second installment will be set at May 4, 2020.

The reopening of the Treasurer-Tax Collector's walk-in payment locations will be in compliance with the County's social distancing guidelines and CDC guidance. Offices will be open to walk-in cash payments on April 30th, May 1st, and May 4th. Taxpayers will be requested to wear masks to gain entry and staff will wear appropriate protection, and will direct and monitor entry into lobby areas which will have taped waiting sections 6 feet apart. Check payments will continue to 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. Taxpayers will continue to be encouraged to pay their taxes through online payments processes, via mail, or through dropbox services to reduce foot traffic.

This resolution has been reviewed and approved by County Counsel as to form.

**FISCAL IMPACT:**

Pursuant to Revenue & Taxation Code Section 4701 et seq., the County distributes the property tax levies on the secured roll for all other taxing entities and, in turn, receives all penalties and interest on late tax payments. As a result of this resolution, second installment payments for the 2019-20 tax year that are made after May 4, 2020, will result in penalties and interest but the calculation of such amounts cannot be determined at this time.