

File No. 200433

Committee Item No. _____

Board Item No. 25

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: _____
Board of Supervisors Meeting

Date: _____
Date: May 5, 2020

Cmte Board

- Motion
- Resolution
- Ordinance
- Legislative Digest
- Budget and Legislative Analyst Report
- Youth Commission Report
- Introduction Form
- Department/Agency Cover Letter and/or Report
- MOU
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract/Agreement
- Form 126 – Ethics Commission
- Award Letter
- Application
- Public Correspondence

OTHER

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Prepared by: Lisa Lew
Prepared by: _____

Date: May 1, 2020
Date: _____

1 [Reopening the Treasurer & Tax Collector’s In-Person Property Tax Payment Location on
2 May 15, 2020]

3 **Resolution reopening the City Hall in-person property tax payment location of the**
4 **Office of the Treasurer & Tax Collector for regular business hours on May 15, 2020.**

5
6 WHEREAS, In an effort to slow the spread of novel coronavirus (COVID-19) and
7 preserve critical health care capacity across the region, the San Francisco Health Officer,
8 along with the public health officers of Alameda, Contra Costa, Marin, San Mateo, and Santa
9 Clara counties, announced a legal order on March 16, 2020, directing residents to shelter in
10 place for three weeks beginning March 17, 2020; and

11 WHEREAS, The City Administrator ordered that City Hall be closed to the public as of
12 March 25, 2020; and

13 WHEREAS, On March 31, 2020, the San Francisco Health Officer issued a new order
14 extending the shelter-in-place requirements through May 3, 2020, (the “Order”); and

15 WHEREAS, On March 31, 2020, this Board passed a resolution closing the Treasurer
16 & Tax Collector’s City Hall location for the acceptance of in-person property tax payments
17 through the initial term of the Order and also for so long as the Order may be extended by the
18 Health Officer in his discretion (“Closing Resolution”); and

19 WHEREAS, Throughout the period of the Order and the closure of Treasurer & Tax
20 Collector’s City Hall location, the Treasurer & Tax Collector has accepted and will continue to
21 accept property tax payments by remote means including electronic means such as online
22 eCheck and credit card payments, as well as mailed-in checks and money orders; and

23 WHEREAS, Consistent with the City Administrator’s order and the Closing Resolution,
24 the Treasurer & Tax Collector’s City Hall location for the acceptance of in-person tax
25

1 payments will be closed through May 3, 2020, which includes and extends beyond the April
2 10th payment deadline for the second installment of property tax; and

3 WHEREAS, The City Administrator has amended her previous order closing City Hall
4 to the public to allow public access to the offices of the Treasurer & Tax Collector for regular
5 business hours, effective May 15, 2020, and to allow public access to the offices of the
6 Treasurer & Tax Collector until 4:00 p.m., in the Treasurer & Tax Collector’s discretion, on
7 days prior to May 15, 2020; and

8 WHEREAS, California Revenue and Taxation Code, Section 2619, provides that each
9 date on which a county’s offices are closed prior to 5:00 p.m., or the close of business,
10 whichever is later, or for the entire day pursuant to an ordinance or resolution adopted by the
11 County’s Board of Supervisors shall be deemed a legal holiday for tax payment purposes; and

12 WHEREAS, The Treasurer & Tax Collector does not have the authority to otherwise
13 extend the second installment payment deadline, which is set forth in State law; and

14 WHEREAS, Upon enactment of this Resolution concurring in the reopening of the
15 Treasurer & Tax Collector’s City Hall location for regular business hours on May 15, 2020, for
16 the acceptance of in-person tax payments, in accordance with Revenue and Taxation Code,
17 Section 2619, tax payments will be accepted without penalty if paid by 5:00 p.m. or the close
18 of business, whichever is later, on May 15, 2020; and

19 WHEREAS, Taxpayers unable to pay by 5:00 p.m. or the close of business on May 15,
20 2020, may submit a request for penalty waiver after May 15, 2020; now, therefore, be it

21 RESOLVED, That the Board of Supervisors concurs in the action of the City
22 Administrator and the decision of the Treasurer & Tax Collector to reopen the Treasurer & Tax
23 Collector’s City Hall location for regular business hours for the purpose of accepting in-person
24 tax payments on May 15, 2020, and such later dates as determined by the Treasurer & Tax
25

1 Collector, and to reopen the Treasurer & Tax Collector's City Hall location only until 4:00 p.m.
2 on days prior to May 15, 2020, in the Treasurer & Tax Collector's discretion; and, be it

3 FURTHER RESOLVED, That nothing in this resolution shall preclude the Treasurer &
4 Tax Collector from closing its offices after May 15, 2020, pursuant to any Health Officer order
5 or as otherwise permitted by law; and, be it

6 FURTHER RESOLVED, That the Board of Supervisors urges the Treasurer & Tax
7 Collector to facilitate on-time tax payment to the extent feasible while also doing advance
8 outreach and education on how taxpayers are able to apply for penalty waivers if impacted by
9 COVID-19.

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Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning : "Supervisor inquiries"
- 5. City Attorney Request.
- 6. Call File No. from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No.
- 9. Reactivate File No.
- 10. Topic submitted for Mayoral Appearance before the BOS on

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form.

Sponsor(s):

Supervisors Yee and Safai

Subject:

Reopening the Treasurer & Tax Collector's In-Person Property Tax Payment Location For Regular Business Hours on May 15, 2020

The text is listed:

Resolution reopening the City Hall in-person property tax payment location of the Treasurer & Tax Collector for regular business hours on May 15, 2020.

Signature of Sponsoring Supervisor:

For Clerk's Use Only