

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.**

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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  
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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 May 13 and 14, 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 Collector, and to reopen the Treasurer & Tax Collector's City Hall location only until 4:00 p.m.

1 on May 13 and 14, 2020, in the Treasurer & Tax Collector's discretion; provided that the  
2 Treasurer & Tax Collector's Office may reopen only on the condition that either the City  
3 Administrator provides for the opening of the Dr. Carlton B. Goodlett Place entrance to City  
4 Hall to allow members of the public to enter, or City staff are available at that entrance to  
5 direct members of the public to the appropriate entrance to access the building; and, be it

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

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

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