

1 [Closure of the Tax Collector’s In-Person Payment Location During Shelter-in-Place]

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3 **Resolution closing the City Hall walk-in property tax payment location of the Treasurer**
4 **& Tax Collector during the period of the Health Officer’s shelter-in-place order.**

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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 17th; and

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

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

16 WHEREAS, Throughout the period of the Order and the closure of City Hall, the
17 Treasurer & Tax Collector will continue to accept property tax payments by remote means
18 including electronic means such as online eCheck and credit card payments, as well as
19 mailed-in checks and money orders; and

20 WHEREAS, Consistent with the Order, the City’s social distancing guidelines, and CDC
21 guidance, the Treasurer & Tax Collector’s City Hall location for the acceptance of in-person
22 tax payments will be closed through May 3, 2020, which includes and extends beyond the
23 April 10th payment deadline for the second installment of property tax; and

24 WHEREAS, Taxpayers wishing to pay in person will not be able to do so by the April
25 10th deadline, thereby incurring late payment penalties; and

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

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

7 WHEREAS, To the extent that this Board adopts a resolution confirming the closure of
8 the Treasurer & Tax Collector's City Hall location for the acceptance of in-person tax
9 payments, second installment payments will not be deemed late; and

10 WHEREAS, the Treasurer & Tax Collector has indicated that, should this Board adopt
11 said resolution, then in accordance with Revenue and Taxation Code Section 2619, tax
12 payments will be accepted without penalty on the next business day the office is open to the
13 public following termination or expiration of the Order; now, therefore, be it

14 RESOLVED, That consistent with the Order, the City's social distancing guidelines, and
15 CDC guidance, the Board of Supervisors hereby directs that the Treasurer & Tax Collector's
16 City Hall location be closed for the acceptance of in-person tax payments for the duration of
17 the Order, as may be extended at the Health Officer's discretion.

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