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

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

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

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

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

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

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

WHEREAS, Taxpayers wishing to pay in person will not be able to do so by the April 10th deadline, thereby incurring late payment penalties; and
WHEREAS, The Treasurer & Tax Collector does not have the authority to extend the second installment payment deadline, which is set forth in State law; and

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

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

RESOLVED, That consistent with the Order, the City’s social distancing guidelines and CDC guidance, the Board of Supervisors hereby directs that the Treasurer & Tax Collector's City Hall location be closed for the acceptance of in-person tax payments for the duration of the Order, as may be extended at the Health Officer’s discretion.
Resolution closing the City Hall walk-in property tax payment location of the Treasurer & Tax Collector during the period of the Health Officer’s shelter-in-place order.

March 31, 2020 Board of Supervisors - ADOPTED
Ayes: 10 - Fewer, Haney, Mandelman, Mar, Preston, Ronen, Safai, Stefani, Walton and Yee
Absent: 1 - Peskin

I hereby certify that the foregoing Resolution was ADOPTED on 3/31/2020 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

Date Approved: 4/3/20