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

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 17, 2020; and

WHEREAS, The City Administrator ordered that City Hall be 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 the shelter-in-place requirements through May 3, 2020, (the “Order”); and

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

WHEREAS, Throughout the period of the Order and the closure of Treasurer & Tax Collector’s City Hall location, the Treasurer & Tax Collector has accepted and 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 City Administrator’s order and the Closing Resolution, 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, The City Administrator has amended her previous order closing City Hall
to the public to allow public access to the offices of the Treasurer & Tax Collector for regular
business hours, effective May 15, 2020, and to allow public access to the offices of the
Treasurer & Tax Collector until 4:00 p.m., in the Treasurer & Tax Collector’s discretion, on
May 13 and 14, 2020; and

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

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

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

WHEREAS, Taxpayers unable to pay by 5:00 p.m. or the close of business on May 15,
2020, may submit a request for penalty waiver after May 15, 2020; now, therefore, be it
RESOLVED, That the Board of Supervisors concurs in the action of the City
Administrator and the decision of the Treasurer & Tax Collector to reopen the Treasurer & Tax
Collector’s City Hall location for regular business hours for the purpose of accepting in-person
tax payments on May 15, 2020, and such later dates as determined by the Treasurer & Tax
Collector, and to reopen the Treasurer & Tax Collector’s City Hall location only until 4:00 p.m.
on May 13 and 14, 2020, in the Treasurer & Tax Collector’s discretion; provided that the
Treasurer & Tax Collector’s Office may reopen only on the condition that either the City
Administrator provides for the opening of the Dr. Carlton B. Goodlett Place entrance to City
Hall to allow members of the public to enter, or City staff are available at that entrance to
direct members of the public to the appropriate entrance to access the building; and, be it

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

FURTHER RESOLVED, That the Board of Supervisors urges the Treasurer & Tax
Collector to facilitate on-time tax payment to the extent feasible while also doing advance
outreach and education on how taxpayers are able to apply for penalty waivers if impacted by
COVID-19.
Resolution reopening the City Hall in-person property tax payment location of the Office of the Treasurer & Tax Collector for regular business hours on May 15, 2020.

May 05, 2020 Board of Supervisors - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE
Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

May 05, 2020 Board of Supervisors - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE
Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

May 05, 2020 Board of Supervisors - ADOPTED AS AMENDED
Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

I hereby certify that the foregoing Resolution was ADOPTED AS AMENDED on 5/5/2020 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Unsigned

London N. Breed
Mayor

05/15/2020

Date Approved
I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without her approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

Angela Calvillo
Clerk of the Board

05/15/2020

Date

File No.
200433