

Sandie Arnott TREASURER - TAX COLLECTOR

April 6, 2020

Robin N. Elliott
ASSISTANT TAX COLLECTOR

In my continuing effort to work through the many challenges of tax collection during COVID19, I wanted to provide an update based on the extension of the Shelter in Place order as directed by our Public Health Officer.

First and foremost, I hope you and your families are safe and healthy and maintaining the Shelter in Place directive to help us flatten the curve. I'd also like to thank all the taxpayers who have paid the 2nd installment of property taxes timely, THANK YOU SO MUCH! During this pandemic, we find ourselves in a heightened reliance on services such as healthcare, public safety, social services and sanitation. It is vital that we ensure the funding they require to continue providing these services is collected on time to enable the County to apportion these much-needed dollars to them in April. Additionally, it is important that we have the funds required to pay debt service on school bonds due in April & May in order to prevent a negative credit rating that could impact future bond issues. For those taxpayers who have not yet paid the 2nd installment, if it is possible for you to submit your payment by April 10th, it would be much appreciated. Taxpayers may submit payment through our optional payment methods online, via mail or placed in the drop-box attached to our building location at 555 County Center. See our website for pictures of the location.

On March 24th, I submitted a Resolution to the Board of Supervisors to approve Revenue & Taxation Code 2619. This code section states that only the Board of Supervisors has the authority to close the office of the Treasurer-Tax Collector to walk-in members of the public and if closed over a due date, that due date extends to the next business day. It was important to have this Resolution in place to protect taxpayers from penalty assessments in the event opening the tax office to the public was not feasible on April 10th.

Following the recent order of the Public Health Officer to extend the Shelter in Place to May 3rd, discussions with members of the Board of Supervisors and the County Manager were held regarding the possibility of opening the tax office on April 10th. Together, we decided for health reasons, it would be in the best interest of the public and our employees to remain closed. Having this Resolution approved and in place will now extend the final due date of the 2nd installment to the next business day that we will open to the public. Based on this current direction, we would anticipate being open to the public to accept the 2nd installment of property tax payments, without penalty, on Monday, May 4th. Payments would need to be made in the office on this date no later than 5:00pm to avoid a penalty. The Resolution can be found on our websites: tax.smcgov.org and treasurer.smcgov.org

PLEASE NOTE: Not all counties have adopted this Resolution. If you own property in other counties, contact them to confirm the final due date applicable.

I again wish to stress that during this unprecedented situation, I am very aware that many taxpayers have been individually and substantially impacted by this pandemic. I continue to work on processes to enable me to best assist you to the fullest extent the law allows should you find yourself unable to make your 2nd installment payment and are assessed a penalty and fees. As a reminder, penalty waiver appeals cannot be requested until <u>after</u> penalties are assessed. Together with the State Controller's office, an application and list of acceptable support documentation <u>specific to COVID19</u> has been developed and anticipated to be used by all California counties to maintain consistency.

We are here to answer any questions or inquiries. We have limited staffing but will return every call and email sent to our office. Please contact us at: (866)220-0308 or email us at: taxmaster@smcgov.org. Thanks so much for your ongoing understanding and cooperation. Please take care and stay healthy.

555 County Center, 1st Floor, Redwood City, CA 94063