March 26, 2020

We are all being impacted by the COVID-19 pandemic. As your County Tax Collector I am working hard to balance the interest of individual taxpayers, community needs for essential services during this emergency, as well as state and national financial impacts. During times of crisis or disaster – this need for balance is most critical.

Tax Collectors in every county in the state have a long history of working with taxpayers in times of emergency, disaster and individual hardships. While these times are scary, we are very experienced working with impacted individuals during and after crises and we are ready to do so in the case of COVID-19.

I want to emphasize that the April 10 deadline for the second installment of property tax – which is a State law – must remain in place to ensure that essential county, city, school and special district services can continue.

That being said, state law does provide for Tax Collectors to waive penalties based on reasonable cause and individual circumstances. Some taxpayers may have legitimate circumstances preventing them from paying on time, however not all taxpayers will be impacted enough to make paying taxes a problem.

I stress to everyone in San Mateo County: If you can pay your property taxes on time, you are obligated to do so.

Why is this so critical? Unlike income taxes, property tax revenues are not distributed throughout the fiscal year. Instead, nearly all funds—over $140 billion statewide—are received in the days before the two payment deadlines of December 10 and April 10. Extending the deadline would have a dramatic and immediate impact on local funding, as almost all local agencies rely on property tax for the majority of their revenue.

Local agencies are on the front lines responding to the COVID-19 pandemic. From county public health departments, public hospitals and health systems, to school districts that are now providing food and distance learning to thousands of students sheltering in place with their families, the local agencies funded by our property taxes cannot continue to provide these essential services without property tax revenue.

These are challenging and unprecedented times. I hope that those who are fortunate enough to be in the financial position to pay property tax on time, as required by state law, will do so as you always have. Teachers, law enforcement, fire fighters, public health and safety officers and many others are relying on you. For those taxpayers who been individually and substantially impacted by this pandemic, please know that I, along with my fellow tax collectors throughout the state, are preparing to assist you through the penalty waiver process, which will begin AFTER April 10.

Your local government is working for you and will continue to work for you. Your local property taxes are needed – by April 10 – so that we can ensure that essential services are staffed and equipped to help get us through this difficult time together. Thank you for your understanding and cooperation.

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

Treasurer
(650) 363-4580 ♦ Fax: (650) 363-4944
treasurer.smcgov.org

Tax Collector
(866) 220-0308 ♦ Fax: (650) 599-1511
tax.smcgov.org