# 2020 Oh What a Year...

TREASURER-TAX COLLECTOR'S OFFICE
WWW.CCTAX.US

# What Happened?!

Impeachment Trial	Closures and Layoffs	BLM Protests
COVID-19 Pandemic	Panic Buying	California Fires
<b>Economic Shutdown</b>	Virtual Meetings	Presidential Elections
Stock Market Swing	Partial Reopening	Vote-by-Mail
Stay-At-Home Order	Police Killings	Vaccination Begins

## Executive Order N-33-20

March 19, 2020



## Office Closed

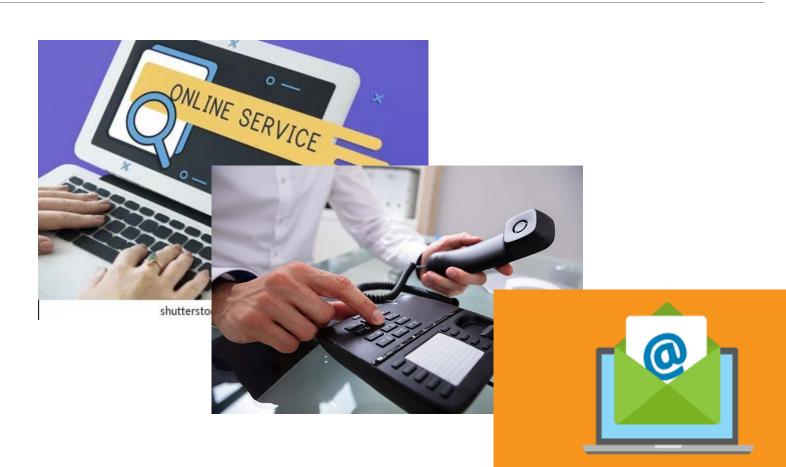
Well, not exactly...

Finance Building closed to the public until further notice.



## Business Continues...

- Online
- ☐ By Phone
- ☐By Email
- ■By Mail



## Remote Work

Selected staff equipped with laptops, headsets and VPN services to resume work from home.



# Show Must Go On!

2<sup>nd</sup> Installment Secured Taxes



### Governor's Executive Order

## N-61-20

Suspends until May 6, 2021, certain sections of Revenue & Taxation Code related to late-payment penalties for property owners who demonstrate they were unable to pay their taxes timely due to COVID-19 or government response to COVID-19.

# Request for Penalty Relief

#### Qualifying properties:

- Owner-occupied residential real property except property for which taxes are paid through an impound account.
- 2. Real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations.

# Requests Received



2,470



185

## Office Open To the Public

By Appointment Only...Until Further Notice



- Cash and Multi-tender Transactions Only
- Main Street Entry & Symptom Screening

## Bills, Bills

Secured Property Tax: 374,982 bills \$3,049,650,701

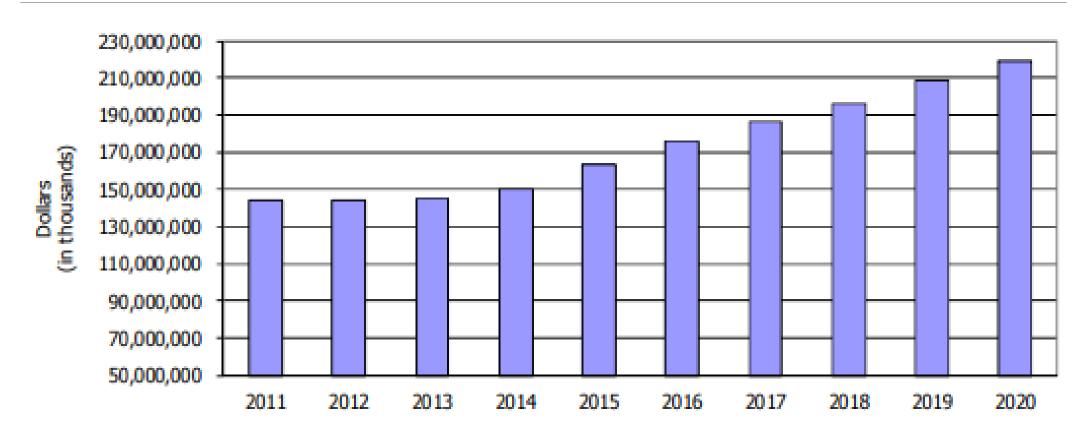
Unsecured Property Taxes: 43,173 bills \$75,360,989.70

Supplemental Property Taxes: 28,556 bills \$66,179,643\*

Redemption Property Taxes: 9,707 bills \$60,052,152^

Other taxes: Business License Tax, Cannabis Tax, Transient Occupancy Tax, Mobile Home Tax, Possessory Interest, and Unitary.

### Net Assessed Value of Taxable Property



Source: County 2020 CAFR

## **Property Tax Levies and Collections**

(In thousands, Unaudited)

Fiscal Year		Collected within the Fiscal Year of the Levy			Collection in _	Total Collections to Date			
Ended June 30	То	tal Tax Levy for Fiscal Year	Amount	Percentage Levy	of	Subsequent Years #	Amount*	Percentage Levy*	e of
2011	\$	1,932,504	1,896,819	98.15	%	\$ 35,340	1,932,159	99.98	%
2012		1,973,646	1,918,653	97.21		54,510	1,973,163	99.98	
2013		1,974,838	1,953,215	98.91		21,054	1,974,269	99.97	
2014		2,092,732	2,072,121	99.02		19,889	2,092,010	99.97	
2015		2,286,998	2,266,716	99.11		19,215	2,285,931	99.95	
2016		2,425,972	2,405,237	99.15		18,769	2,424,006	99.92	
2017		2,554,066	2,532,723	99.16		18,351	2,551,074	99.88	
2018		2,707,459	2,686,909	99.24		15,618	2,702,527	99.82	
2019		2,875,385	2,852,201	99.19		14,779	2,866,980	99.71	
2020		3,055,014	3,025,774	99.04			3,025,774	99.04	

# Revised

Source: Office of the Auditor-Controller - Property Tax Division - County of Contra Costa, California

## Tax Payment Options

#### By mail

- San Francisco P.O. box address
- Martinez P.O. Box address

#### **Electronically**

- Office website www.cctax.us
- Office IVR phone line

#### **In-person**

Currently limited to cash or multi-tender transactions



# Exterior Drop Box

Available during business hours. Otherwise, locked. Receipt mailed to return address if provided.

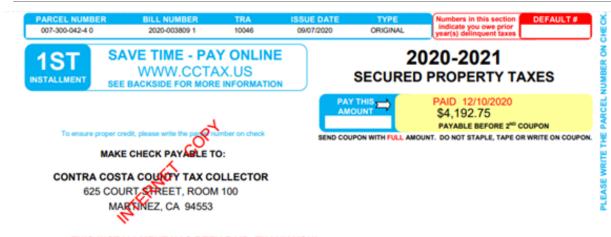


## Payment Assistance

Online Bill Lookup	Property Tax Postponement	Online Payment History
Copy of Tax Bill	Levy & Bond Telephone Numbers	1% Tax Allocation
e-Mail Reminder of Due Date	Senior & Disabled Citizen Exemptions	Change of Address Form
e-Billing of Secured Taxes	Tax Payment Scheduler	P.T.O.P.S. (Multiple Bills)

## Tax Bill Promotions

#### 1<sup>st</sup> Coupon



#### THIS INSTALLMENT HAS BEEN PAID. THANK YOU!

10073000424202000380910000041927502020121000000000

#### SAVE TIME – PAY ONLINE WWW.CCTAX.US

Tired of waiting in line to pay your property taxes? Worried your property tax payment will arrive late?

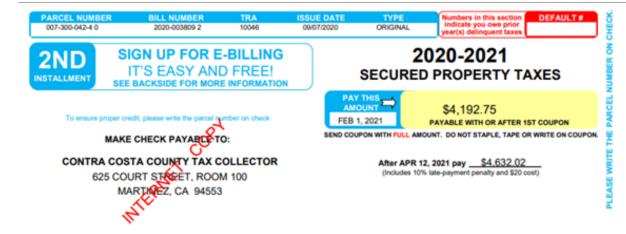
Here are a few reasons to pay online (or by telephone):

- It's Convenient! You can pay anytime anywhere you have internet access (or telephone).
- . It's Free! When you pay with electronic check (e-Check) from your checking account.
- . It's Simple! Your online (or telephone) payment requires just a few easy steps to submit it.
- It Saves Time! You can avoid travel and long lines by paying online (or by telephone).

TO CHANGE YOUR MAILING ADDRESS, VISIT WWW.CCCOUNTY.US/ASSESSOR OR CALL (925) 313-7400

## Tax Bill Promotions

#### 2nd Coupon



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#### SIGN UP FOR E-BILLING WWW.CCTAX.US

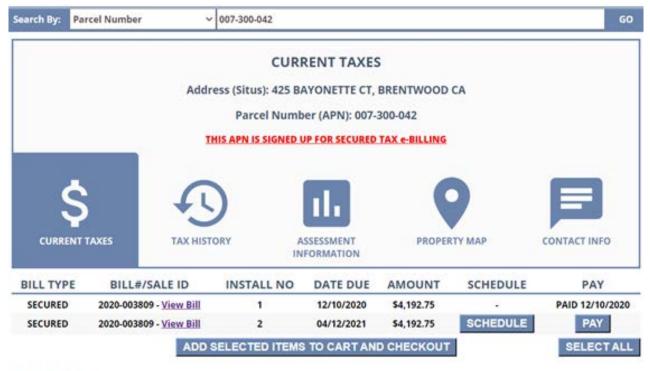
Want to support a cleaner and healthy environment? Having difficulty keeping track of property tax bills.

Here are some benefits for signing up for e-Billing:

- . It's Clean! e-Billing prevents paper waste and allows you to save on postage.
- It's Safe! e-Billing notification is sent directly to the email address listed in your profile.
- . It's Direct! e-Billing links you directly to your online property tax account.
- It's Helpful! With e-billing you get an email reminder to pay prior to each delinquent date.

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## Tax Collector's Online Services



SUMMARY

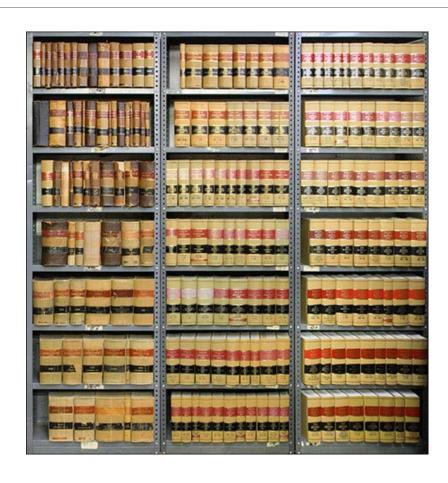
## 2<sup>nd</sup> Installment Secured Taxes

April 10, 2021...Or is it?

Pursuant to the Revenue and Taxation Code§§2617-2618 and 2704-2705, if the regular due date falls on a Saturday, Sunday or a legal holiday, the time of delinquency is at 5 p.m., or the close of business, whichever is later, on the next business day.

# DELINQUENT?

## Statutes of Interest



AB 1525 Cannabis: Financial Institutions

**AB 3088** Tenancy: rental payment default: mortgage forbearance

**ACA 11** The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act.

**California Proposition 19**, Property Tax Transfers, Exemptions, and Revenue for Wildfire Agencies and Counties Amendment

## Other Interests

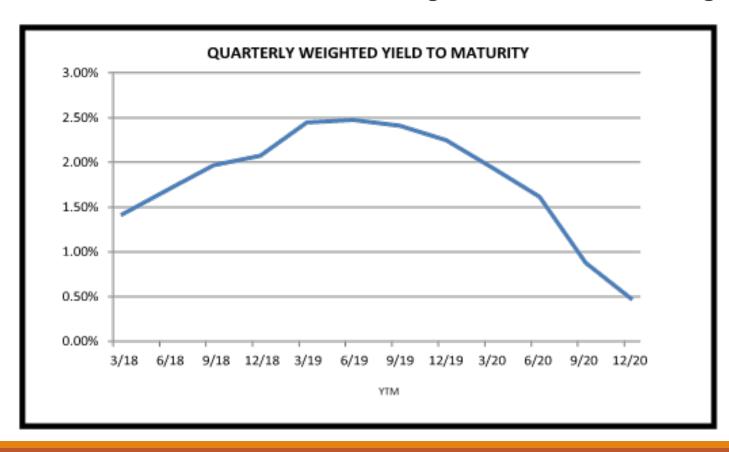
#### **County Treasury Pool**

S&P Rating AAAf/S1+

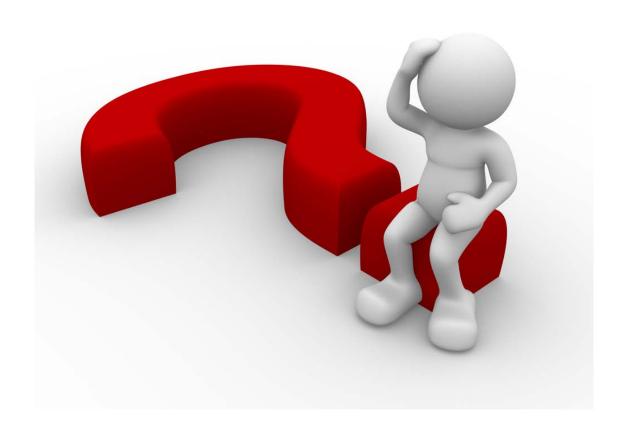
AUM \$4.5 Billion

Managed in-house 83%

Weighted YTM 0.47%



# Questions



## What Next?

...In this world nothing can be said to be certain, except death and taxes.

— <u>Benjamin Franklin</u>, in a letter to <u>Jean-Baptiste Le Roy</u>, 1789