2020
Oh What a Year...
TREASURER-TAX COLLECTOR’S OFFICE
WWW.CCTAX.US
<table>
<thead>
<tr>
<th>Event</th>
<th>Event</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impeachment Trial</td>
<td>Closures and Layoffs</td>
<td>BLM Protests</td>
</tr>
<tr>
<td>COVID-19 Pandemic</td>
<td>Panic Buying</td>
<td>California Fires</td>
</tr>
<tr>
<td>Economic Shutdown</td>
<td>Virtual Meetings</td>
<td>Presidential Elections</td>
</tr>
<tr>
<td>Stock Market Swing</td>
<td>Partial Reopening</td>
<td>Vote-by-Mail</td>
</tr>
<tr>
<td>Stay-At-Home Order</td>
<td>Police Killings</td>
<td>Vaccination Begins</td>
</tr>
</tbody>
</table>
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\textsuperscript{nd} Installment Secured Taxes

April 10, 2020
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:

1. 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
<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Bills</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secured Property Tax</td>
<td>374,982</td>
<td>$3,049,650,701</td>
</tr>
<tr>
<td>Unsecured Property Taxes</td>
<td>43,173</td>
<td>$75,360,989.70</td>
</tr>
<tr>
<td>Supplemental Property Taxes</td>
<td>28,556</td>
<td>$66,179,643*</td>
</tr>
<tr>
<td>Redemption Property Taxes</td>
<td>9,707</td>
<td>$60,052,152^</td>
</tr>
</tbody>
</table>

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)*

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30</th>
<th>Total Tax Levy for Fiscal Year</th>
<th>Collected within the Fiscal Year of the Levy</th>
<th>Collection in Subsequent Years</th>
<th>Total Collections to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>Percentage of Levy</td>
<td>Amount</td>
<td>Percentage of Levy</td>
</tr>
<tr>
<td>2011</td>
<td>$1,932,504</td>
<td>98.15%</td>
<td>$35,340</td>
<td>1,932,159</td>
</tr>
<tr>
<td>2012</td>
<td>1,973,646</td>
<td>97.21%</td>
<td>54,510</td>
<td>1,973,163</td>
</tr>
<tr>
<td>2013</td>
<td>1,974,838</td>
<td>98.91%</td>
<td>21,054</td>
<td>1,974,269</td>
</tr>
<tr>
<td>2014</td>
<td>2,092,732</td>
<td>99.02%</td>
<td>19,889</td>
<td>2,092,010</td>
</tr>
<tr>
<td>2015</td>
<td>2,286,998</td>
<td>99.11%</td>
<td>19,215</td>
<td>2,285,931</td>
</tr>
<tr>
<td>2016</td>
<td>2,425,972</td>
<td>99.15%</td>
<td>18,769</td>
<td>2,424,006</td>
</tr>
<tr>
<td>2017</td>
<td>2,554,066</td>
<td>99.16%</td>
<td>18,351</td>
<td>2,551,074</td>
</tr>
<tr>
<td>2018</td>
<td>2,707,459</td>
<td>99.24%</td>
<td>15,618</td>
<td>2,702,527</td>
</tr>
<tr>
<td>2019</td>
<td>2,875,385</td>
<td>99.19%</td>
<td>14,779</td>
<td>2,866,980</td>
</tr>
<tr>
<td>2020</td>
<td>3,055,014</td>
<td>99.04%</td>
<td>14,779</td>
<td>3,025,774</td>
</tr>
</tbody>
</table>

*# 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

<table>
<thead>
<tr>
<th>Online Bill Lookup</th>
<th>Property Tax Postponement</th>
<th>Online Payment History</th>
</tr>
</thead>
<tbody>
<tr>
<td>Copy of Tax Bill</td>
<td>Levy &amp; Bond Telephone Numbers</td>
<td>1% Tax Allocation</td>
</tr>
<tr>
<td>e-Mail Reminder of Due Date</td>
<td>Senior &amp; Disabled Citizen Exemptions</td>
<td>Change of Address Form</td>
</tr>
<tr>
<td>e-Billing of Secured Taxes</td>
<td>Tax Payment Scheduler</td>
<td>P.T.O.P.S. (Multiple Bills)</td>
</tr>
</tbody>
</table>
## Tax Bill Promotions

### 1st Coupon

<table>
<thead>
<tr>
<th>PARCEL NUMBER</th>
<th>BILL NUMBER</th>
<th>TRA</th>
<th>ISSUE DATE</th>
<th>TYPE</th>
<th>Numbers in this section indicate your prior years delinquent taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>607-300-21</td>
<td>2020-0202801</td>
<td>100-4</td>
<td>09/07/2020</td>
<td>100-4</td>
<td>ORIGINAL</td>
</tr>
</tbody>
</table>

**2020-2021 SECURED PROPERTY TAXES**

**PAY THIS AMOUNT**

PAID: $4,152.75

**PAYABLE BEFORE 2ND COUPON**

**SEND COUPON WITH FULL AMOUNT. DO NOT STAPLE, TAPE OR WRITE ON COUPON.**

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**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/ASSESOR OR CALL (925) 313-7400
Tax Bill Promotions

2nd Coupon

To ensure proper credit, please write the parcel number on check.

MAKE CHECK PAYABLE TO:
CONTRA COSTA COUNTY TAX COLLECTOR
625 COURT STREET, ROOM 103
MARTINEZ, CA 94553

PAY THIS AMOUNT: $4,192.75
PAYABLE WITHIN 5 AFTER 1ST INSTALLMENT
PAY ON OR BEFORE JANUARY 5, 2021

After APR 12, 2021 pay $4,632.02
(Includes 7% late payment/penalty and $50 late fee)

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.

TO CHANGE YOUR MAILING ADDRESS, VISIT WWW.CC COUNTY.US/ASSESSOR OR CALL (925) 313-7400
Tax Collector’s Online Services
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.
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.

— Benjamin Franklin, in a letter to Jean-Baptiste Le Roy, 1789