

COUNTY OF RIVERSIDE

JON CHRISTENSEN
TREASURER
TAX COLLECTOR



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2020 CSAC CHALLENGE AWARD ENTRY

Overview:

After COVID-19 pandemic related closure of county offices to the public, the Riverside County Treasurer-Tax Collector's Office implemented an alternative method of accepting cash payments.

Challenge:

Following the health order issued on March 17, 2020, county offices were closed to the public starting Wednesday, March 18, 2020. During this time, the Treasurer-Tax Collector's Office continued to perform vital services through the department's website, responding to requests received online, over the phone or through the mail. With the offices closed to in-person payments there was still a need to provide an alternative cash payment option for property taxes as mandated by California Revenue and Taxation Code 2502.

Solution:

On March 24, 2020, Riverside County was the first and only county to install a drop box to facilitate cash payments for property taxes (and also act as a drop box for non-cash payments). This was done to replace in-person cash payments. Several safety precautions were taken in order to ensure the security of the payments received as detailed below.

The Product: The security of cash payments received through a drop box is the most important factor to consider in implementing this solution. The cash drop box needed to have enough interior space to contain a full day's worth of transactions; yet, include a mechanism to prevent envelope retrieval through the same placement opening. The container needed to restrict access to contents via a locking mechanism. Lastly, the box had to be large and heavy enough, or permanently secured, in order to prevent theft of the entire container. Therefore, the Treasurer-Tax Collector selected a 50"x20"x26" metal container, weighing close to 200 lbs., with a 3-point locking system.

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Location: With security being of the utmost importance, the drop box had to be installed in a secure section of the building. The area selected is located next to the Sheriff's surveillance station, in view of the building's security cameras, and near the building's security checkpoint. This is also an area where public access can be provided during specific times only, but not interfere with the staff entering and exiting the building.

Hours of Operation: 8:00 a.m. - 4:00 p.m., Monday through Friday.

Daily Cash Pick-Ups: Office staff retrieves payments daily, in dual custody, and witnessed by a Deputy Sheriff. Payments are also verified at the cashier's workstation, in the presence of a supervisor and under camera surveillance. Amounts are cashiered and posted, which creates a record of the transaction in our system.

Innovation:

The goal of the department was to keep as many payment avenues open to the public during this closure. The implementation of this payment option was a quick, secure, and a straightforward solution for taxpayers who do not have the ability to render their property tax payment by check, credit card or debit card. There are some taxpayers who do not have bank accounts and the inability to pay in cash creates extenuating hardships for those households. Riverside County serves over 8,000 cash-paying taxpayers annually, creating a necessity to meet service demands.

Results:

This method replaced the in-person payment option previously available to taxpayers. This payment option was implemented prior to the due date of the second installment of the annual property tax bill of April 10, 2020. Over one hundred cash payments have been made using the drop box. In addition, this drop box has served as another avenue for taxpayers to submit their check payments.

Replicability:

This payment option is replicable in other locations without significant cost, provided the needed security measures are already in place.

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