



Legislation Text

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**TO:** Board of Supervisors  
**FROM:** Robert G. Minahen, Treasurer-Tax Collector  
**REPORT BY:** Robert G. Minahen, Treasurer-Tax Collector  
**SUBJECT:** Resolution authorizing the use and promotion of EasySmartPay, a third-party service providing taxpayers with the option to pay secured property taxes in monthly installments.

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**RECOMMENDATION**

Treasurer-Tax Collector requests adoption of a Resolution authorizing the use and promotion of EasySmartPay to provide an additional method for Napa County property owners to pay secured property taxes in monthly installments.

**EXECUTIVE SUMMARY**

California Revenue and Taxation code authorizes counties to collect property taxes in two installments per year. Many property owners have the option to pay their property taxes in monthly installments through escrow services provided by banks owning mortgages; however, property owners who own their property without a mortgage lack a similar option. EasySmartPay would provide property owners the ability to opt into a third-party service which allows these property owners to pay their property taxes on a monthly basis.

**FISCAL & STRATEGIC PLAN IMPACT**

Is there a Fiscal Impact?	No
Is it currently budgeted?	No
Where is it budgeted?	N/A
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	EasySmartPay will allow Napa County property owners to opt into a process that will allow for the monthly payment of property taxes.
Is the general fund affected?	No
Future fiscal impact:	None
Consequences if not approved:	Property owners without a mortgage impound account will continue to have to make property tax payments in two installments.
County Strategic Plan pillar addressed:	Effective and Open Government

## **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

## **BACKGROUND AND DISCUSSION**

California Revenue and Taxation code sections 2700-2708 authorize counties to collect secured property taxes in two installments per year. Many property owners have the option to pay their property taxes in monthly installments through escrow services provided by banks owning mortgages; however, property owners who own their property outright lack a similar option. For some, biannual tax bills instead of monthly tax bills can be a financial hardship or considerable inconvenience. Some property tax owners within the County have voiced frustration to Tax Collection staff but the Tax Collector lacks the authority to provide monthly billing under current law.

EasySmartPay Inc. is a privately held corporation founded in partnership with the California State Association of Counties Financing Corporation and the National Association of Counties with the aim to fill service gaps between government agencies and the public regarding taxes. The EasySmartPay solution allows individual property owners to voluntarily assign (and un-assign) their property tax bills to EasySmartPay, which in turn bills the taxpayer for their tax liability spread over monthly installments, for a fee.

There is no financial impact to the County. Taxpayers voluntarily enroll in EasySmartPay and when taxes are due, EasySmartPay will remit the total taxes due for enrolled property owners, to the County, in the same manner used by other banks and financial institutions that interact with the County's property tax system.

The County currently uses the Megabyte property tax system for tax collection which allows for the SmartEasyPay service implementation without further fees for technology upgrades or software integration. The current Tax Collector website would have a quick link to the program with little maintenance from the Treasurer-Tax Collector's office.

The EasySmarPay service is currently available in 14 counties throughout the State. Because the service fulfills an expressed constituent need, the Treasurer-Tax Collector seeks Board authority to promote EasySmartPay's service to County property owners where appropriate. This may involve, but not limited to, a link on the County's website, making flyers or other materials available in the Treasurer-Tax Collector's office and informational inserts in the 2023-24 secured tax bill mailing. To implement this program in Napa County, it is recommended that the Board adopt a supporting Resolution to this effect.