

RESOLUTION NO. 2023-XX

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS
AUTHORIZING THE USE OF EASYSMARTPAY, A THIRD-PARTY
SERVICE PROVIDING TAPAYERS WITH THE OPTION TO PAY
SECURED PROPERTY TAXES IN MONTHLY INSTALLMENTS**

WHEREAS, California Revenue and Taxation Code authorizes counties to collect property taxes in two installments per year (Revenue and Taxation Code 2700-2708); and

WHEREAS, many property owners have the option to pay their property taxes in monthly installments through escrow accounts with banks owning mortgages on their property; and

WHEREAS, other property owners who own their property outright do not have the option of monthly installment payments, and for some, the biannual tax bill creates financial hardship; and

WHEREAS, under current law, the Tax Collector lacks the authority to bill property owners in monthly installments; however the corporation Smart Easy Pay, Inc, provides the “EasySmartPay” service to taxpayers on a voluntary basis for a fee commensurate with the processing fee that the Tax Collector currently charges for credit and debit payments; and

WHEREAS, EasySmartPay is a program overseen by the California State Association of Counties Financing Corporation; and

WHEREAS, because this service fulfills an expressed constituent need, the Tax Collector seeks Board authorization to promote the EasySmartPay service; and

WHEREAS, such promotion would be on the County website, paper flyers and inserts at no cost to the County; and

WHEREAS, such promotion would not result in a financial benefit to the County but would satisfy an expressed constituent need.

NOW, THEREFORE, BE IT RESOLVED that the Napa County Board of Supervisors hereby authorizes the Tax Collector to promote the EasySmartPay service to allow taxpayers the option of paying property tax bills monthly with a fee commensurate with County processing fees for credit card payments of property taxes

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED
by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board
held on the 28th day of March, 2023, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of
the State of California

By: _____

BELIA RAMOS, Chair of the
Board of Supervisors

APPROVED AS TO FORM Office of County Counsel By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel Date: <u>February 21, 2023</u>	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS Date: _____ Processed By: _____ Deputy Clerk of the Board	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors By: _____
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