

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**  
**and for Special Districts, Agencies and Authorities Governed by the Board**

Adopted this Resolution on 02/07/2023 by the following vote:

**AYE:** ☐

**NO:** ☐

**ABSENT:** ☐

**ABSTAIN:** ☐

**RECUSE:** ☐



**Resolution No. 2023/44**

Providing information about the use of Easy Smart Pay Program as an option for homeowners to pay Secured Property Taxes in monthly installments.

**Whereas**, California Revenue and Taxation Code 2700-2708 authorize counties to collect property taxes in two installments; 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 properties; however, property owners who own their property outright, or do not have escrow accounts, do not have the option to pay their property taxes to the County in monthly installments. For some, the biannual tax bill creates financial hardship or considerable inconvenience; and **Whereas**, under current law, the Contra Costa County Treasurer-Tax Collector lacks the authority and capability to bill property owners in monthly installments; however, the corporation Smart Easy Pay, Inc. provides the Easy Smart Pay service to taxpayers on a voluntary basis; and **Whereas**, Easy Smart Pay, Inc is a program overseen by the California State Association of Counties Financing Corporation, offers the “Easy Smart Pay” program to taxpayers on a voluntary basis for a fee comparable to the processing fee that the Tax Collector currently charges for credit card payments; and **Whereas**, because this service fulfills an expressed constituent need, the Treasurer-Tax Collector seeks Board of Supervisors' authorization to provide taxpayers information on the Easy Smart Pay; and **Whereas**, such information would be on the Treasurer-Tax Collector’s website, emails or informational flyers at no cost to the County; and **Whereas**, such information to the taxpayers would not result in a financial benefit to the County but would satisfy an expressed constituent need; and

The Board of Supervisor of Contra Costa County hereby approves the Treasurer-Tax Collector to provide information of Easy Smart Pay service to allow taxpayers the option of paying property tax bills monthly.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

**ATTESTED: February 7, 2023**

Monica Nino, County Administrator and Clerk of the Board of Supervisors

**Contact: Ronda Boler, (925) 608-9506**

By: , Deputy

**cc:**