



**Contra
Costa
County**

To: Board of Supervisors
From: Russell Watts, Treasurer-Tax Collector
Date: February 7, 2023

Subject: ADOPT RESOLUTION FOR EASY SMART PAY OPTION TO PAY SECURED PROPERTY TAXES IN MONTHLY INSTALLMENTS

RECOMMENDATION(S):

ADOPT Resolution No. 2023/44 to approve and authorize the Treasurer-Tax Collector, or designee, to provide information about the Easy Smart Pay Program as an option for homeowners to pay Secured Property Taxes in monthly installments.

FISCAL IMPACT:

There is no fiscal impact to the County and will not result in an increase in net county cost.

BACKGROUND:

California Revenue and Taxation Code 2700-2708 authorizes counties to collect property taxes in two installments per year. Many property owners have the option to pay their taxes in monthly installments through escrow services provided by banks owning mortgages. Property owners who own their property outright, or do not have escrow accounts, do not

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR ☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **02/07/2023** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Ken Carlson, District IV Supervisor
Federal D. Glover, District V Supervisor

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

By: Antonia Welty, Deputy

Contact: Ronda Boler, (925)
608-9506

cc:

have the option to pay property taxes to the County in monthly installments. For some, biannual bills instead of monthly tax bills can be a financial hardship or considerable inconvenience. Many taxpayers have expressed a desire for a monthly installment option for property tax payments; however, the Treasurer-Tax Collector lacks the authority and the capability to provide monthly billing under current law.

BACKGROUND: (CONT'D)

Easy Smart Pay is a product and service of Smart Easy Pay, Inc., a privately held corporation founded in partnership with the California State Association of Counties (CSAC) Financing Corporation with the aim of filling service gaps between government agencies and the public regarding property taxes. The Easy Smart Pay service allows individual property owners to voluntarily assign (and also voluntarily un-assign) their property tax bill amount spread over equal monthly installments for a transaction fee of 1.99%. Any fees in excess of property taxes due are collected by Easy Smart Pay and not by the County.

For Taxpayers, the process is:

1. Taxpayers voluntarily enroll with Easy Smart Pay
2. Taxpayers pay monthly installments to Easy Smart Pay
3. When taxes are due, Easy Smart Pay will remit the total property taxes due on behalf of 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 Easy Smart Pay service is available to taxpayers throughout the State within counties that have approved the program. Because the service fulfills an expressed constituent need, we seek Board of Supervisors' authorization to provide information of East Smart Pay service to County property owners where appropriate. This may involve, but not to be limited to, a link on the Treasurer-Tax Collector's website, emails and having informational flyers in the Treasurer-Tax Collector's office.

CONSEQUENCE OF NEGATIVE ACTION:

If not approved, taxpayers that are having financial difficulty may not pay on time which results in fees and late penalties.

ATTACHMENTS

Resolution 2023/44