



# County of Sonoma

## State of California

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Date: July 11, 2023

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

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4/5 Vote Required

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**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,  
Authorizing Use And Promotion Of Easy Smart Pay Services As An Option For Taxpayers To  
Pay Secured Property Taxes In Monthly Installments**

**Whereas**, the 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 an impound account with the bank owning the mortgage 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 a financial challenge or considerable inconvenience; and

**Whereas**, under current law, the Auditor-Controller-Treasurer-Tax Collector lacks the ability to bill property owners in monthly installments, however, third-party vendor Smart Easy Pay, Inc., doing business as Easy Smart Pay, provides a service to property owners on a voluntary basis for a fee that is competitive with the current credit and debit card processing fee for property tax payments; and

**Whereas**, Easy Smart Pay is a service founded in partnership with the California State Association of Counties Financing Corporation; and

**Whereas**, this service fulfills an expressed constituent need, and the Auditor-Controller-

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Treasurer-Tax Collector seeks Board authorization to promote the Easy Smart Pay service; and

**Whereas**, such promotion would be on the County website or property tax bill 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 Board of Supervisors of the County of Sonoma authorizes the Auditor-Controller-Treasurer-Tax Collector to participate in and promotion of the Easy Smart Pay service to allow property owners the option of paying secured property tax bills monthly for a fee that is competitive with credit and debit card fees for property tax payments.

**Supervisors:**

Gorin:

Rabbitt:

Gore:

Hopkins:

Coursey:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**