



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 7/11/2023

To: Board of Supervisors

Department or Agency Name(s): Auditor-Controller-Treasurer-Tax Collector

Staff Name and Phone Number: Brooke Koop - 565-1294

Vote Requirement: Majority

Supervisorial District(s): All

Title:

Implementation of Easy Smart Pay for Secured Property Tax Payments

Recommended Action:

Adopt a Resolution to Authorize Use of Easy Smart Pay to provide taxpayers the option to pay secured property taxes in monthly installments.

Executive Summary:

In response to constituent requests and to enhance overall customer service, the Auditor-Controller-Treasurer-Tax Collector's Office (ACTTC) is requesting Board approval to proceed with implementation of Easy Smart Pay, a secured property tax payment service that provides a monthly payment option to property owners.

Discussion:

California Revenue and Taxation Code Sections 2700-2708 authorize counties to collect secured property taxes in two installments per year and, like most California counties, Sonoma County property tax software cannot accept more than two installment payments per year. Many property owners have the option to pay their property taxes in monthly installments through impound services provided by mortgage banks; however, property owners without impound accounts or those who own their property outright lack a similar option. Some of these property owners find bi-annual property tax payments to be a financial challenge or considerable inconvenience.

Smart Easy Pay, Inc., doing business as Easy Smart Pay (<https://easysmartpay.net/>), is a privately held corporation founded in partnership with the California State Association of Counties Financing Corporation with the aim to fill service gaps between government agencies and the public regarding property taxes.

As a third-party vendor, the Easy Smart Pay service allows individual property owners to voluntarily assign (and voluntarily unassign) their secured property tax bills to Easy Smart Pay, which will in turn bill them in monthly installments for the tax amount due plus a fee, which is currently 1.99%. In comparison, the County's credit and debit card payment processing company currently charges 2.34% per transaction and the ACTTC accepts e-Check payments free.

Property owners voluntarily enroll in Easy Smart Pay and, when taxes are due, Easy Smart Pay will remit property taxes to the County on behalf of enrolled property owners in the same manner used by banks for impounded tax payments. There is no financial impact to the County.

Easy Smart Pay is already fully integrated with Megabyte, the County’s property tax software, so no additional configuration or fees will be required for implementation. If approved by your Board, the ACTTC website will include a link and description for the Easy Smart Pay service. The Easy Smart Pay service is currently offered to property owners in several other counties throughout California.

Strategic Plan:

n/a

Prior Board Actions:

None.

FISCAL SUMMARY

Expenditures	FY 22-23 Adopted	FY23-24 Projected	FY 24-25 Projected
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:

No fiscal impact to the County, cost of service paid through transaction fees.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

None.

Attachments:

Resolution

Agenda Date: 7/11/2023

Related Items "On File" with the Clerk of the Board:

None.