



County of Sonoma

State of California

Date: June 3, 2025

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Approving the Establishment of a Cash Difference Fund

Whereas, California Government Code § 29370, et seq., authorizes the Board of Supervisors to establish a county officers cash difference fund; and

Whereas, this cash difference fund shall also operate as an overage fund, per California Government Code § 29371; and

Whereas, California Revenue and Taxation Code § 2611.5 states that a cash difference fund may be used to increase the amount tendered to the county for the payment of any tax, assessments, penalty, cost or interest which is due and owing the county, when a difference of twenty dollars (\$20) or less exists; and

Whereas, California Revenue and Taxation Code § 2611.5 further states that when the amount paid to the county on any tax, assessment, penalty, cost and interest exceeds the amount due the county, and the excess does not exceed twenty dollars (\$20), the excess amount may be deposited into the cash difference fund; and

Now, Therefore, Be It Resolved the Sonoma County Board of Supervisors authorizes and directs the Auditor-Controller-Treasurer-Tax Collector to establish a cash difference fund for property tax purposes and to accept payment for any taxes, assessments, penalties, costs or interest that are deficient or in excess of twenty dollars (\$20) or less.

Supervisors:

Hermosillo: Rabbitt: Coursey: Gore: Hopkins:

Ayes: Noes: Absent: Abstain:

So Ordered.