



*County of Nevada ~
Office of the Treasurer & Tax Collector*

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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: September 27, 2022

TO: Honorable Board of Supervisors

FROM: **Tina M. Vernon, Treasurer & Tax Collector**

SUBJECT: Resolution authorizing and approving the use and promotion of EasySmartPay, a third-party service providing taxpayers with the option to pay secured property taxes in monthly installments.

RECOMMENDATION: Approve the Resolution

FUNDING: There is no financial impact to the County. Taxpayers voluntarily enroll in EasySmartPay and when taxes are due, EasySmartPay will remit the total taxes due for 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.

BACKGROUND:

California Revenue and Taxation code authorizes counties to collect property taxes in two installments per year (R&T 2700-2708). Many property owners have the option to pay their property taxes in monthly installments through escrow services provided by banks owning mortgages; however, property owners who own their property outright lack a similar option. For some, biannual tax bills instead of monthly tax bills can be a financial hardship or considerable inconvenience. Some property tax owners within the County have voiced frustration to Tax Collection staff; however, the Tax Collector lacks the authority to provide monthly billing under current law.

SmartEasyPay Inc. is a privately held corporation founded in partnership with the California State Association of Counties Financing Corporation (CSAC-FC) with the aim to fill service gaps between government agencies and the public regarding taxes. As to the situation described above, the EasySmartPay service allows individual property owners to voluntarily assign (and voluntarily un-assign) their property tax bills to EasySmartPay, which will in turn bill them for that amount, spread over monthly installments, for a fee.

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The Treasurer-Tax Collector's office currently uses the Megabyte property tax collection software; this allows for the SmartEasyPay service implementation without further fees for technology upgrades or software integration. The current website would have a quick link to the program with little maintenance from the Treasurer-Tax Collector's office.

The EasySmartPay service offered is available to taxpayers throughout the State on an individual basis. Because the service fulfills an expressed constituent need, the Treasurer-Tax Collector seeks Board authorization to promote EasySmartPay's service to County property owners where appropriate. This may involve, but not be limited to, a link on the County's website and making flyers or other materials available to the Treasurer-Tax Collector's office. The Tax Collector's office is currently preparing to mail out the secured tax bills for fiscal year 2022-2023 and would have the opportunity to place an informational insert in the tax bill mailing should this resolution be approved. To implement this program in Nevada County, it is recommended that the Board adopt a supporting resolution to this effect.

Item Initiated and Approved by: Tina M. Vernon

Submittal Date: September 9, 2022