



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING AND APPROVING THE USE OF EASYSMARTPAY, A THIRD-PARTY SERVICE PROVIDING TAXPAYERS WITH THE OPTION TO PAY SECURED PROPERTY TAXES IN MONTHLY INSTALLMENTS

WHEREAS, California Revenue and Taxation Code authorizes counties to collect property taxes in two installments per years (Revenue and Taxation Code 2700-2708); and

WHEREAS, many property owners have the option to pay their property taxes in monthly installments through escrow accounts with banks owning mortgages 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 financial hardship; and

WHEREAS, under current law, The Tax Collector lacks the authority to bill property owners in monthly installments; however the Corporation Smart Easy Pay, Inc, provides the "EasySmartPay" service to taxpayers on a voluntary basis for a fee commensurate with the processing fee that the Tax Collector currently charges for credit and debit payments; and

WHEREAS, EasySmartPay is a program overseen by the California State Association of Counties Financing Corporation; and

WHEREAS, because this service fulfills an expressed constituent need, the Tax Collector seeks Board authorization to promote the EasySmartPay service; and

WHEREAS, such promotion would be on the County website or paper flyers or 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, the Board of Supervisors of County of Nevada, of State of California, hereby authorizes the Tax Collector to promote the EasySmartPay service to allow taxpayers the option of paying property tax bills monthly with a fee commensurate with County processing fees for credit card payments of property taxes.