



COUNTY OF HUMBOLDT

For the meeting of: 6/14/2022

File #: 22-692

To: Board of Supervisors

From: Supervisor Michelle Bushnell

Agenda Section: Initiated by Board Member

SUBJECT:

Hear the Presentation and Consider Implementation of the EasySmartPay Service (Supervisor Michelle Bushnell)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Hear the presentation from the California State Association of Counties (CSAC) Financial Corporation; and
2. Authorize the Chair to sign the attached Resolution

SOURCE OF FUNDING:

N/A

DISCUSSION:

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 District Supervisors and the Tax Collection staff; however, the elected 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.

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.

The Treasurer Tax Collector Department currently uses 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 in the Treasurer Tax Collector office. To implement this program in Humboldt County, it is recommended that the Board adopt a supporting resolution to this effect.

FINANCIAL IMPACT:

There is not financial impact to the county for this service.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by inviting civic engagement and awareness of available services and streamline county business process.

OTHER AGENCY INVOLVEMENT:

CSAC Financial Corporation Inc.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The board could deny the request or seek additional information.

ATTACHMENTS:

Resolution
Fact Sheet

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A
Meeting of: N/A
File No.: N/A