

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of June 14, 2022

**RESOLUTION NO. 22-71**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF HUMBOLDT TO USE EASYSMARTPAY SERVICES AS AN OPTION FOR TAYPAYERS TO PAY PROPERTY TAXES IN MONTHLY INSTALLMENTS**

**WHEREAS**, California Revenue and Taxation Code authorizes counties to collect Property Tax in two installments per year (Revenue and Taxation Code 2700-2708); and

**WHEREAS**, many property owners have the option to pay their property taxes in monthly installments through an impound account with the bank owning the mortgage 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 a financial hardship; and

**WHEREAS**, under current law, the Tax-Collector lacks the authority to bill property owners in monthly installments, however, the corporation Smart East 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 card 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 constitute need, the Tax Collector seeks Board authorization to promote the EastSmartPay service; and

**WHEREAS**, such promotion would be on the County website or inserts into current bills at no costs to the County; and

**WHEREAS**, such promotion would not result in a financial benefit to the County but would satisfy an expressed constitute need.

**NOW, THEREFORE BE IT RESOLVED**, that Humboldt County authorizes the Tax Collector to participate in the EasySmartPay program 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.

Dated: June 14, 2022

Virginia Bass  
VIRGINIA BASS, Chair,  
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Bushnell second by Supervisor Madrone and the following vote:

AYES: Supervisors: Bass, Bushnell, Wilson, Madrone, Bohn  
NAYS: Supervisors:  
ABSENT: Supervisors:  
ABSTAIN: Supervisors:

STATE OF CALIFORNIA     )  
  )ss  
County of Humboldt     )

I, Nikki Turner, Deputy Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.

Nikki Turner

Nikki Turner  
Deputy Clerk of the Board of  
Supervisors of the County  
of Humboldt, State of California