RESOLUTION NO.

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SISKIYOU TO USE THE EASYSMARTPAY SERVICE AS AN OPTION FOR TAXPAYERS TO PAY PROPERTY TAXES IN MONTHLY INSTALLMENTS**

**WHEREAS**, California Revenue and Taxation Code authorizes counties to collect property taxes 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 does create a financial hardship; and

**WHEREAS**, the Siskiyou County Tax Collector lacks the resources to bill property owners and collect for property taxes in monthly installments; and

**WHEREAS**, Smart Easy Pay, Inc., a partner company of the California State Association of Counties Financing Corporation, offers the “EasySmartPay” program to taxpayers on a voluntary basis for a fee comparable to the Tax Collector’s current vendor’s processing fee for credit/debit card and electronic check payments; and

**WHEREAS**, the County’s constituents have expressed an interest for a monthly installment option for the payment of property taxes to the Tax Collector; and

**WHEREAS**, the use and promotion of the EasySmartPay program would not result in any financial impact to the County.

**NOW, THEREFORE, BE IT RESOLVED BY THE SISKIYOU COUNTY BOARD OF SUPERVISORS THAT:**

1. The Siskiyou County Tax Collector is authorized to use and promote the EasySmartPay program as an option for property owners to pay property taxes in monthly installments for a fee comparable to the existing processing fees for credit/debit card and electronic check payments of property taxes.
2. This resolution is effective immediately upon adoption.

The foregoing resolution was adopted at a regular meeting of the Board of Supervisors of the County of Siskiyou, State of California, held on \_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_ by the following vote:

Ayes:

Noes:

Absent:

Abstain:

 Brandon A. Criss, Chair

 Siskiyou County Board of Supervisors

Attest:

Laura Bynum, County Clerk

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Deputy