

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 3.27  
(ID # 18445)

**MEETING DATE:**  
Tuesday, March 29, 2022

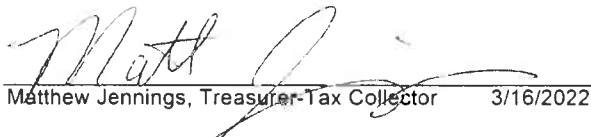
**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Resolution authorizing the acceptance and promotion of the EASYSMARTPAY Program as an option for taxpayers to pay secured property taxes in monthly installments, All Districts. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Adopt Resolution No. 2022-072, a resolution of the Board of Supervisors of the County of Riverside authorizing the acceptance and promotion of the EASY SMART PAY Program as an option for taxpayers to pay secured property taxes in monthly installments; and
2. Instruct the Clerk of the Board to immediately forward a certified copy of the Board's Resolution to the Treasurer-Tax Collector following Board approval.

**ACTION:Policy**

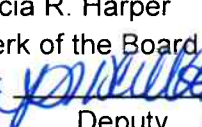
  
Matthew Jennings, Treasurer-Tax Collector 3/16/2022

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: March 29, 2022  
xc: Tax Collector

Kecia R. Harper  
Clerk of the Board  
By   
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	21/22

C.E.O. RECOMMENDATION: Approve.

**BACKGROUND:**

Summary

California Revenue and Taxation Code (2700-2708) authorizes counties to collect real property taxes in two installments per year. Many real property owners pay their property taxes in monthly installments through escrow accounts with the banks that own their mortgages. Real property owners who own their property outright, or do not have escrow accounts, do not have the option to pay their property taxes to the county in monthly installments. For some, paying the biannual property tax bill creates a financial hardship or considerable inconvenience.

Easy Smart Pay is a product and service of Smart Easy Pay, a privately held corporation founded in partnership with the California State Association of Counties (CSAC) Financing Corporation with the aim of filling service gaps between government agencies and the public regarding taxes. Easy Smart Pay allows individual property owners to voluntarily assign (and unassign) their property tax bills to Easy Smart Pay, which will in turn bill them for that amount over monthly installments for a fee. The fees are currently 2.25% for Credit/Debit and electronic checks. However, with Riverside County joining in with the other counties that currently utilize Easy Smart Pay, there is a possibility of reducing their fee to 2%. By comparison, the County's processing fee for Credit payments is 2.28%, \$3.95 for Debit payments and 0% for electronic checks. Any fees collected because of using Easy Smart Pay, in excess of the property taxes due, are retained by Easy Smart Pay, not the County. Easy Smart Pay will remit the total taxes due for the enrolled property owners to the County in the same manner used by banks and financial institutions that interact with the County's property tax system. Paying property taxes in monthly installments is sometimes more convenient for property owners and has been a regular request the Treasurer-Tax Collector has received from residents.

The program has been reviewed by the Treasurer-Tax Collector and County Counsel. Because the service fulfills an expressed constituent need, the Treasurer-Tax Collector seeks approval to promote the service within the County where appropriate.

**Impact on Residents and Businesses**

Promoting the "EasySmartPay" Program comes at no cost or financial benefit to the county but would fulfill constituents need that have expressed a desire for a monthly installment option for

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payment of property taxes. The Easy Smart Pay platform is available to taxpayers throughout the State on an individual basis.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Resolution No. 2022-072**

  
Steven Atkeson 3/20/2022

1 Board of Supervisors

County of Riverside

3 RESOLUTION NO. 2022-072

4 RESOLUTION OF THE BOARD OF SUPERVISORS OF  
5 THE COUNTY OF RIVERSIDE AUTHORIZING THE ACCEPTANCE AND PROMOTION OF THE  
6 EASYSMARTPAY PROGRAM AS AN OPTION FOR TAXPAYERS TO PAY SECURED  
7 PROPERTY TAXES IN MONTHLY INSTALLMENTS  
8

9 WHEREAS, the Revenue and Taxation Code allows the County of Riverside to collect real  
10 property taxes in two installments per year; and

11 WHEREAS, many real property owners pay their property taxes in monthly installments  
12 through escrow accounts with the banks that own their mortgages; and

13 WHEREAS, real property owners who own their property outright do not have the option to  
14 pay their real property taxes to the county in monthly installments; and

15 WHEREAS, for some, paying the biannual property tax bill creates a financial hardship or  
16 considerable inconvenience; and

17 WHEREAS, under current law, the Treasurer-Tax Collector lacks the authority to bill real  
18 property tax payments in monthly installments; and

19 WHEREAS, Smart Easy Pay, Inc., a partner company of the California State Association  
20 of Counties Financing Corporation, offers the "EasySmartPay" program to taxpayers on a voluntary basis  
21 for a fee comparable to the processing fee that the Tax Collector currently charges for credit card or debit  
22 card payments; and

23 WHEREAS, the county's property tax payers have expressed a desire for a monthly  
24 installment option for the payment of property taxes to the Treasurer-Tax Collector; and

25 WHEREAS, the acceptance and promotion of the EasySmartPay service would not result in  
26 any financial benefit to the county; and

27 WHEREAS, promoting EasySmartPay at no cost to the county would benefit the county's  
28 property tax payers by informing them of a desired option;

MAR 29 2022 3.27

FORM APPROVED COUNTY COUNSEL  
BY MCT 09 MAR 22  
MICHAEL C THOMAS DATE



## Maxwell, Sue

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**From:** cob@rivco.org  
**Sent:** Tuesday, March 29, 2022 9:21 AM  
**To:** COB; ba4612442@gmail.com  
**Subject:** Board comments web submission

**CAUTION:** This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.



First Name: B  
Last Name: Anderson  
Address (Street, City and Zip): N/A  
Phone: 7603249637  
Email: ba4612442@gmail.com  
Agenda Date: 03/29/2022  
Agenda Item # or Public Comment: 3.27  
State your position below: Neutral

**Thank you for submitting your request to speak. The Clerk of the Board office has received your request and will be prepared to allow you to speak when your item is called. To attend the meeting, please call (669) 900-6833 and use Meeting ID # 864 4411 6015 . Password is 20220329. You will be muted until your item is pulled and your name is called. Please dial in at 9:00 am am with the phone number you provided in the form so you can be identified during the meeting.**