

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



ITEM: 3.27
(ID # 18231)

MEETING DATE:

Tuesday, November 29, 2022

FROM : HOUSING AND WORKFORCE SOLUTIONS:

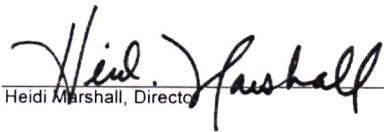
SUBJECT: HOUSING AND WORKFORCE SOLUTIONS (HWS) / COMMUNITY ACTION PARTNERSHIP (CAP): Adopt Resolution No 2022-214, Resolution of the Board of Supervisors of the County of Riverside Authorizing the Director of the Department of Housing and Workforce Solutions, by and through its Community Action Partnership agency, to apply for, accept and administer VITA Grant funding received from the Internal Revenue Service (IRS); and Ratify and Approve the FY 2022-2023 Grant Agreement between CAP and the Internal Revenue Service (IRS) for Annual Funding of the Volunteer Income Tax Assistance (VITA) Program; All Districts. [\$165,273; 100% Federal Funds]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Ratify and Approve the Grant Agreement (Agreement) between the United States Department of the Treasury on behalf of its Internal Revenue Service (IRS), and the County of Riverside's Department of Housing and Workforce Solutions (HWS) on behalf of its Community Action Partnership agency (CAP), to provide CAP with funding for its Volunteer Income Tax Assistance (VITA) Program, for a total amount of \$165,273 for Fiscal Year 2022-2023;
2. Authorize the Director of HWS, or designee, to execute the Agreement between CAP and IRS, subject to approval as to form by County Counsel;

Continued on page 2

ACTION:Policy


Heidi Marshall, Director

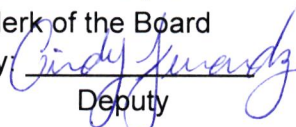
11/15/2022

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, 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, Hewitt, and Perez
Nays: None
Absent: None
Date: November 29, 2022
xc: HWS

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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RECOMMENDED MOTION: That the Board of Supervisors:

3. Adopt Resolution No 2022-214, Resolution of the Board of Supervisors of the County of Riverside authorizing the Director of HWS by and through its Community Action Partnership Agency to apply for, accept, and administer all future VITA Grant Agreements;
4. Authorize the Director of HWS, or designee, to take all necessary steps to implement the Agreement including, but not limited to: (a) signing subsequent necessary and relevant documents, subject to approval as to form by County Counsel; (b) signing any necessary agreement(s); and (c) negotiating, signing and implementing any amendments to any agreement(s) including, but not limited to, any agreements or amendments that result in an increase in funding to CAP, subject to approval by County Counsel.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$165,273	\$0	\$165,273	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS: U.S. Dept. of the Treasury 100%			Budget Adjustment: No	
			For Fiscal Year: 22/23	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Award of VITA Grant Funds

The U.S. Department of the Treasury, on behalf of the Internal Revenue Service (IRS) sponsors a program entitled Volunteer Income Tax Assistance (VITA). This program provides localities with financial resources to find and train volunteers to prepare income tax returns of low-income residents for free during tax season.

The IRS has awarded Community Action Partnership (CAP) \$165,273 in annual funds for this program. The funds will be used by CAP for community outreach, coordinating the recruitment and training of volunteers, and obtaining tax preparation sites for the VITA Program for all eligible Riverside County residents. In 2021, CAP recruited and provided training to 101 volunteers (who donated 5,243 hours), prepared tax returns for 2,202 Riverside County residents, and generated \$4,398,351 in Earned Income Tax Credit (EITC) and other refunds which went back into the community.

The new VITA Grant agreement between the IRS and CAP is memorialized in the proposed FY 2022-2023 Volunteer Income Tax Assistance (VITA) Grant Agreement (Agreement), attached hereto, which sets forth the terms for administration of these funds. The IRS distributes VITA grants annually to the County of Riverside Community Action Partnership agency (CAP), now

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part of the Riverside County Department of Housing and Workforce Solutions (HWS). The grant agreements seldom vary significantly from year to year.

HWS/CAP is requesting approval of Resolution No. 2022-214, which is a delegation of authority from the Board of Supervisors to the Director of the Department of Housing and Workforce Solutions to apply for, accept and administer VITA Grant funding received from the IRS for the provision of free tax preparation services to the low-income individuals and families of the County, and ratification and approval of the Grant Agreement. County Counsel has approved both the Resolution and the Grant Agreement as to form.

Staff recommends that the Board of Supervisors approve the attached Resolution No. 2022-214 and Grant Agreement.

Impact on Citizens and Businesses

Low-income residents of Riverside County will have access to important tax preparation services completely free of charge through funding provided to this VITA Program.

SUPPLEMENTAL:

Additional Fiscal Information

No impact upon the County's General Fund 100% Federal Funds.

ATTACHMENTS:

- A. Resolution 2022-214
- B. FY 2022-2023 Volunteer Income Tax Assistance (VITA) Grant Agreement #23VITA0050


Brianna Lontajo, Principal Management Analyst 11/16/2022


Aaron Gettis, Deputy County Counsel 11/15/2022

RESOLUTION NO. 2022-214

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE AUTHORIZING THE DIRECTOR OF THE DEPARTMENT OF HOUSING AND WORKFORCE SOLUTIONS/COMMUNITY ACTION PARTNERSHIP, TO APPLY FOR, ACCEPT, AND ADMINISTER VOLUNTEER INCOME TAX ASSISTANCE (VITA) GRANTS RECEIVED FROM THE UNITED STATES DEPARTMENT OF THE TREASURY AND THE INTERNAL REVENUE SERVICE

WHEREAS, the Board of Supervisors of the County of Riverside desires to give the Department of Housing and Workforce Solutions (“HWS”) by and through its Community Action Partnership (“CAP”) agency, responsibility for management and administration of funds and programs related to its Volunteer Income Tax Assistance (“VITA”) Program received from the U.S. Department of the Treasury on behalf of its Internal Revenue Service (“IRS”); and

WHEREAS, IRS will provide CAP with significant grant funds that must be spent promptly and strictly in accordance with IRS requirements; and

WHEREAS, the VITA Program provides local agencies with the financial resources to hire and train volunteers that will assist with income tax preparation for low-income individuals; and

WHEREAS, this resolution serves in order to facilitate award and acceptance of this and future VITA grants and assure that maximum funds are available for the benefit of County residents.

NOW THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside (“Board”), in regular session assembled on November 29th, 2022, at 9:30 a.m. in the meeting room of the

FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson*
STEPHANIE K. NELSON
DATE: 10/24/22

1 Board of Supervisors, located on the 1st floor of the County Administrative Center, 4080
2 Lemon Street, Riverside, California, as follows:

- 3 1. The Director of HWS, or designee, is authorized to apply for and accept VITA
4 funds on behalf of the County of Riverside. This authority shall include
5 signature of necessary grant acceptance documents, agreements,
6 amendments (that increase or otherwise modify the grant) and related
7 documents required to secure and continue the grant for the County.
8 Agreements and amendments shall be approved as to form by County
9 Counsel.
- 10 2. The Director of HWS, or designee, shall administer VITA funds and its related
11 programs and sign all certifications, assurances, exhibits, reports, or similar
12 documents made or required under the VITA grant.
- 13 3. The Director of HWS, or designee, shall promptly report to the Board all grants
14 received and grant funding changes for budget and Auditor-Controller
15 purposes. The Director of HWS, or designee, shall also promptly report any
16 material changes or significant new developments related to the VITA grant(s).
- 17 4. This Resolution shall take effect immediately upon its adoption.

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20 ROLL CALL:

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22 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt

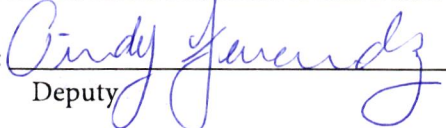
23 ///
24 Nays: None

25 ///
26 Absent: None

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29 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
30 Supervisors on the date therein set forth.

31 ///
32 KECIA R. HARPER, Clerk of said Board

33 ///
34 By: 
35 Deputy

36 ///

11.29.2022 3.27