RESOLUTION NO. 2019-102

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS GRANTING THE AUTHORITY TO THE TREASURER-TAX COLLECTOR TO DEEM ANY PROPERTY TAX PAYMENT OF $10 OR LESS AS PAID IN FULL BY USE OF THE CASH DIFFERENCE FUND

WHEREAS, Revenue and Taxation Code section 2611.5 allows the Board of Supervisors, upon adoption of a resolution in compliance with Government Code section 29370, et seq., to utilize a cash difference fund to increase the amount tendered to the County for the payment of any tax, assessments, penalty, cost or interest which is due and owing the County, when a difference of ten dollars ($10) or less exists; and

WHEREAS, the process of using the cash difference fund has been reviewed and accepted by the Auditor-Controller’s Office; and

WHEREAS, the Auditor-Controller’s Office will audit the use of the cash difference fund to ensure the disbursements are in compliance with Revenue and Taxation Code section 2611.5; and

WHEREAS, the use of this code section will improve the effectiveness of the Treasurer-Tax Collector Department’s property tax payment process, decreasing the amount of returned payments, improving overall revenue collections and customer service.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Pursuant to Revenue & Taxation Code section 2611.5, the Napa County Board of Supervisors hereby expressly authorizes the Napa County Treasurer-Tax Collector to utilize a cash difference fund to increase the amount tendered to the County for the payment of any tax, assessments, penalty, cost or interest which is due and owing the County, when a difference of ten dollars ($10) or less exists.

2. This authority shall be effective August 20, 2019 and shall continue in effect until terminated by the Board of Supervisors.

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[Signature page follows]
THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors at a regular meeting of the Board held on the 20th day of August, 2019, by the following vote:

AYES: SUPERVISORS PEDROZA, WAGENKNECHT, DILLON, RAMOS and GREGORY

NOES: SUPERVISORS NONE

ABSTAIN: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

NAPA COUNTY, a political subdivision of the State of California

By: RYAN GREGORY, Chair of the Board of Supervisors

APPROVED AS TO FORM
Office of County Counsel
By: John L. Myers (e-sign)
Deputy County Counsel
Date: 8/8/19

APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS
Date: August 20, 2019
Processed By:
Deputy Clerk of the Board

ATTEST: JOSE LUIS VALDEZ
Clerk of the Board of Supervisors
By: