

RESOLUTION NO. ____

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA AUTHORIZING THE TREASURER-TAX COLLECTOR TO USE THE CASH DIFFERENCE AND CASH OVERAGE FUNDS IN ACCORDANCE WITH REVENUE AND TAXATION CODE SECTION 2611.5 AND INCREASING THE AMOUNT OF THE TAX COLLECTOR'S 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 and a cash overage fund specifically for the underpayment or overpayment of any tax, assessments, penalty, cost or interest which is due and owing the County; and

WHEREAS, Revenue and Taxation Code section 2611.5 states that the cash difference fund may be expended, maintained, or replenished by accounting entries into a cash difference account and an overage account maintained in the County automated accounting system; and

WHEREAS, Revenue and Taxation Code section 2611.5 allows the Tax Collector to use the cash difference account or the overage account to expend or replenish the cash difference fund; and

WHEREAS, Revenue and Taxation Code section 2611.5 was amended effective January 1, 2020, to increase the statutory threshold for underpayment and overpayment of any tax, assessments, penalty, cost or interest which is due and owing the County from \$10.00 to \$20.00; and

WHEREAS, the use of this code section will improve the effectiveness of the tax collection process, decreasing the amount of returned payments, and improving overall revenue collections and customer service.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, State of California as follows:

1. Pursuant to Revenue & Taxation Code section 2611.5 and Article 4 (commencing with Section 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code, the County of Santa Barbara Board of Supervisors hereby expressly authorizes the County Treasurer-Tax Collector to use the cash difference and cash overage funds for underpayments and overpayments of tax, assessments, penalty, cost or interest which is due and owing the County, when a difference of twenty dollars (\$20) or less exists.

2. That the authorized amount of the Tax Collector's Cash Difference Fund be increased to \$5,000.00 to absorb the effect of the increase in the underpayment and overpayment threshold allowed by Revenue & Taxation Code section 2611.5.

3. This authorization shall be effective October 1, 2021 and shall continue in effect until terminated by the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 21st day of September, 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CHAIR, BOARD OF SUPERVISORS

ATTEST:
MONA MIYASATO
CLERK OF THE BOARD

By: _____
Deputy Clerk

APPROVED AS TO FORM:

RACHEL VAN MULLEM,
COUNTY COUNSEL

By: _____
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

By: _____
Deputy