



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Department Name:** Treasurer-Tax Collector  
& Auditor-Controller  
**Department No.:** 065 & 061  
**For Agenda Of:** September 21, 2021  
**Placement:** Administrative  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors

**FROM:** Department Harry E. Hagen, CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM  
Director(s) Treasurer-Tax Collector (805) 568-2490  
Betsy Schaffer, CPA, CPFO  
Auditor-Controller (805) 568-2100  
Contact Info: LeAnne Hagerty, CPA, CPFO  
Treasury Finance Chief, Treasurer-Tax Collector (805) 568-2498

**SUBJECT:** Tax Collector's Cash Difference Fund

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**County Counsel Concurrence**

As to form: Yes

Other Concurrence: N/A

As to form: Select\_Concurrence

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- A. Adopt a resolution authorizing the Treasurer-Tax Collector to use the cash difference and cash overage funds in accordance with Revenue & Taxation Code Section 2611.5, and increasing the amount of the Tax Collector's Cash Difference Fund; and
- B. Determine that the above actions involve government funding mechanisms and/or fiscal activities and are not a project under the California Environmental Quality Act (CEQA), pursuant to Section 15378(b)(4) of the CEQA Guidelines.

**Summary Text:**

The Board of Supervisors is being asked to consider the adoption of a resolution, pursuant to Revenue and Taxation Code (R&T) Section 2611.5, authorizing the Treasurer-Tax Collector to use the cash difference and cash overage funds for the underpayments and overpayments of any tax, assessments, penalty, cost or interest which is due and owing the County, when a difference of twenty dollars (\$20) or less exists. This change is due to an increase in the statutory amount in Section 2611.5 from ten dollars (\$10) to twenty

dollars (\$20). The Board is also being asked to consider increasing the amount of the cash difference fund to absorb the effect of the increase in the underpayment and overpayment amount allowed by R&T Section 2611.5.

**Background:**

R&T Section 2611.5 specifies the amount of deficiency or overage payment that may be accepted by the Treasurer-Tax Collector for the payment of any tax, assessments, penalty, cost or interest which is due and owing the County. R&T Section 2611.5 was amended effective January 1, 2020 to increase the statutory amount for which the cash difference and overage funds may be used for underpayments and overpayments from ten dollars (\$10) to twenty dollars (\$20).

The Treasurer-Tax Collector and Auditor-Controller are requesting the adoption of a resolution to increase the authority under this code section from ten dollars (\$10) to the code section maximum of twenty dollars (\$20). This increase will improve the efficiency of property tax payment processing, by decreasing the amount of returned payments, which improves overall revenue collections and customer service.

The Treasurer-Tax Collector and Auditor-Controller are also requesting the Board authorize an increase in the amount of the Cash Difference Fund to \$5,000.00 to absorb the effect of the increase in the underpayment and overpayment amount allowed by R&T Section 2611.5.

**Fiscal and Facilities Impacts:**

There is currently no fiscal impact as a result of this action, as shortages are offset by overages in the Cash Difference Fund.

**Special Instructions:**

The Clerk of the Board shall transmit certified copies of the resolution to the Treasurer-Tax Collector and the Auditor-Controller.

**Attachments:**

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

**Authored by:**

LeAnne Hagerty, CPA, CPFO – Treasury Finance Chief x82498