



RESOLUTION NO. 074-2023

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
AUTHORIZING THE INCREASE OF THE DEFICIENCY OR OVERAGE
OF PAYMENTS TENDERED FROM THE CASH DIFFERENCE FUNDS
FROM \$10.00 TO \$20.00, IN ACCORDINANCE WITH REVENUE &
TAXATION CODE SECTION 2611.5

WHEREAS, Revenue and Taxation Code Section 2611.5 states that a Cash Difference Fund may be used 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 twenty dollars (\$20) or less exists; and

WHEREAS, Revenue and Taxation Code Section 2611.5 further states that when the amount paid to the county on any tax, assessment, penalty, cost and interest exceeds the amount due the county, and the excess does not exceed twenty dollars (\$20), the excess amount may be deposited into an Overage Fund; and

WHEREAS, the Board of Supervisors adopted Resolution #22-64 establishing the Cash Difference Fund and the Overage Fund in the Office of the Treasurer/Tax Collector and established the maximum cash difference amount of one dollar (\$1.00); and

WHEREAS, the Board of Supervisors adopted Resolution #80-89 increasing the cash difference amount from one dollar (\$1.00) to ten dollars (\$10.00); and

WHEREAS in January 2020, Revenue and Taxation Code 2611.5 was amended and increased the amounts of deficiencies or overages for payment to the county on any tax assessment, penalty, cost and interest from ten dollars (\$10) to twenty dollars (\$20); and

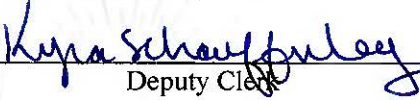
NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of El Dorado, State of California:

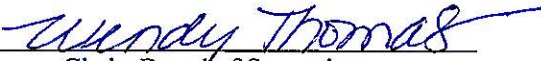
1. Authorizes and directs the County Treasurer Tax Collector to accept any payment that is deficient or in excess by the amount of twenty dollars (\$20) or less for payment of any taxes, assessments, penalties, cost or interest; and
2. Increases the cash difference amount from ten dollars (\$10) to twenty dollars (\$20) and rescind Resolution #80-89.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 2nd day of May, 2023 by the following vote of said Board:

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine
Noes: None
Absent: None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: 
Deputy Clerk


Chair, Board of Supervisors
Wendy Thomas