



Cash Payments with Penny Discontinuance
Tax Collector Policy Number 10-4 Version 02 dated 01/07/2026

POLICY: 10-4 Cash Payments with the Discontinuance of Pennies

PURPOSE:

As of November 2025, the US MINT has ceased making Pennies. The purpose of this Policy is to explain how **Cash Payments** that require change of less than 5 cents will be handled by the Orange Tax Office.

DEFINITIONS:

Cash payment – Any payment tender in US Denominated Dollars and coinage.

Change process –When cash payments are made in excess of the amount due that would normally result in the use of 1 cent pieces (pennies) to provide exact change.

Board of Finance Regular Meeting Minutes 12/15/2025 Motion 7- Guidance provided on handling cent rounding without pennies should it be necessary. (round down to the nearest nickel)

Chapter 350 -36- Article X - Authorization to waive property taxes of \$5.00 or less. (De Minimus Accounts)

1. If pennies are available to the Tax Office, change will be processed as usual.
2. This office will continue to accept cash payments with pennies when presented as exact change.
3. The guidance provided for cent rounding by the Board of Finance only applies to change processing from cash payments and **not** to other forms of payment such as checks, credit cards, ACH payments, wire transfers, etc. or other types of online payments.
4. Per the Board of Finance guidance, if rounding of cash payments is necessary due to the absence of pennies, the Tax office will round down to the nearest available monetary unit (the nickel.)
 - a. The transaction will be treated as a shortfall in the tax system which will continue to carry the difference. (1-4 cents)
 - b. At the end of the Tax Year (June 30th) any de minimus shortfall in a taxpayer's account will be waived per 350-36.
 - c. Delinquency Notices will not be issued on de minimus accounts.
 - d. DMV holds will not be issued on de minimus accounts.
 - e. Liens will not be issued on de minimus accounts.
 - f. Alias Tax Warrants will not be issued on de minimus accounts.
5. Notwithstanding paragraph 4 above, delinquent taxpayers or taxpayers with multiple or split payment tax bills will have only one tax bill so considered per tax year.