

THE CALIFORNIA ASSOCIATION OF COUNTY TREASURERS AND TAX COLLECTORS

2012 LEGISLATIVE PLATFORM

ADOPTED OCTOBER 13, 2011
AS AMENDED NOVEMBER 23, 2011
AS AMENDED JANUARY 3, 2012



The California Association of County Treasurers and Tax Collectors



Comprised of the Treasurer/Tax Collectors in the 58 counties throughout California, the association provides opportunities for education, networking and advocacy. The association has been in its current existence since 1981. Previous to that year, there were two Associations: the California Association of County Tax Collectors and the California Association of County Treasurers.

The purpose of this Association shall be to promote the general interests of the active members and the respective counties they represent; to strive for high professional standards and, through the exchange of information and ideas, stimulate a friendly and cooperative spirit among the membership.



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Summary of Proposals

Proposal A

The Department of Housing and Community Development and assessor information on manufactured homes. This bill would allow the Tax Collector access to this information for the collection of property taxes on manufactured homes. (Sacramento County)

Proposal B

The proposal will bring various code sections governing the refunds for a supplemental assessment that is a negative amount into alignment. Under this proposal, negative supplemental assessments would be refunded from the taxes paid on the supplemental roll, current roll, or the roll being prepared. Additionally, the proposal will change notification to the Auditor on the pool rate from 60 days to 90 days. (Sacramento County)

Proposal C

Government Code Sections 27000.8 and 27000.9 requires continuing education for elected and appointed county treasurer, county tax collector, or county treasurer-tax collector. The required disciplines for the education listed in the Code do not include tax collection. Proposal C proposes to add tax collection as a required discipline, which will make the code inclusive of all the functions required of a county tax collector or county treasurer and tax collector. (Kern County)

Proposal D

The proposal would provide the County Treasurer and Tax Collector with the flexibility to post Revenue and Taxation Code required notices on their website as an option. (Kern County)



Proposal E

The proposed changes will extend unsecured tax collection methods to any debt owed to a county, if implemented by ordinance of the Board of Supervisors of the county. (Los Angeles County)

Proposal F

The proposal seeks an appropriation in the State Budget to fund for PILT payments due from the State to Counties, which have gone unpaid since 2002. (Legislative Committee)

Proposal G

Proposal G would tie the interest rate on refunds to the County Pool Rate. (Sacramento and San Francisco Counties)

Proposal H

The proposal would allow delinquent taxes on Inter-county pipelines rights-of-ways to be transferred to the Unsecured Roll for collection enforcement. (Sacramento County)

Proposal I

The proposal amends the statute so that Excess Proceeds will be transferred to the county general fund. (Sacramento County)

Proposal J

Taxpayers applying for and receiving Proposition 8 value reductions from the assessor's office have been refusing to pay the existing tax bills and then when the final determination is made by the assessor, requesting the tax collector cancel all penalties. Proposal J will clarify that tax bills must be paid or prorated penalties charged. (Sacramento County)

Proposal K

This proposal would amend Sections 15268 and 15270 of the California Education Code to impose uniform methodology to be used by all school districts in projecting future assessed valuations to comply with the tax rate limits (Education Finance Committee)

Proposal L

This proposal is intended to clean up the refund code and clarify timelines related to issuing refunds. (Sacramento County)

Proposal M

This proposal modifies the eligibility qualifications for individuals seeking the office of the Treasurer-Tax Collector (Merced and Madera Counties).

Proposal N

This proposal would require that in the event a board of supervisors wishes to consolidate county offices, and one of those is an elected office, that the board must first submit that proposal to the voters for their approval.



PROPOSAL A

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

The Department of Housing and Community Development and assessor information on manufactured homes. This bill would allow the Tax Collector access to this information for the collection of property taxes on manufactured homes.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

R&T 5842. The board, the Department of Motor Vehicles, the Department of Housing and Community Development and any county assessor *and county tax collector* shall exchange or otherwise provide to one another any information relevant to the regulations, titling and taxation of manufactured homes. Such information shall be held confidential by the party receiving the information, except to the extent the information is open to public inspection pursuant to Sections 408, 408.1, and 833 of the Revenue and Taxation Code, and Section 1808 of the Vehicle Code.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Provide for sharing of information the Assessor receives from the Housing and Community Development Department with the Tax Collector on all mobile homes in each county.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None.

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

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Assessor

5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

None.

NAME: Julie Valverde

COUNTY: Sacramento



PROPOSAL B

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Revenue and Taxation Code Sections 75 to 75.80 govern supplemental assessments. There is inconsistent language between sections within the code regarding refunds for supplemental assessments that are a negative amount.

Section 75.31 (e) states the auditor shall make a refund of a portion of taxes paid on assessments made on the current roll, or the roll being prepared, or both.

Section 75.43 (c) limits the amount of the refund to the taxes paid that exceed the taxes based upon the new base year value on the current roll or roll being prepared.

Section 75.31 (e) is consistent with Section 75.43 (c) since the base year value is on the current roll or roll being prepared.

Section 75.43 (a) states that the refund shall be made from taxes collected (read as paid) on the supplemental roll. This can be contradictory since the supplemental assessment that is a negative amount may not have any taxes paid on the supplemental roll, while there will be taxes paid on the current roll.

Section 75.43 (a) is also inconsistent in requiring a refund to be made within 90 days of the enrollment of the negative assessment on the supplemental roll regardless of whether any taxes had been paid. This could be interpreted to require a refund before taxes on the current roll have been paid.

The inconsistency in the codes create confusion in the implementation of these code sections.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

75.43. (a) If a refund is due the assessee, and the assessee has paid taxes on the current roll, the roll being prepared, or both, the auditor shall make the refund within 90 days of the date of enrollment of the negative assessment on the supplemental roll. If a



refund is due the assessee, and the assessee has not paid taxes on the current roll, the roll being prepared, or both, the auditor shall make the refund within 30 days from the date the assessee submits payment for taxes. ~~Refunds shall be made from taxes collected on assessments made on the supplemental roll.~~

(b) If the refund is not made as provided in subdivision (a), interest shall be paid at a rate provided by Section 5151 and shall commence computed from a date 30 days after the date of enrollment of the negative assessment or 30 days after the date the payment was made, whichever is later to the date the refund is mailed when the interest is ten dollars (\$10) or more on amounts refunded under Section 5096.

(c) Refunds made under this chapter shall be limited to the amount by which the tax, penalty, or interest paid exceeds the amount of tax, penalty, or interest which is lawfully due and owing based upon the new base year value.

(d) Alternatively to issuing a refund pursuant to subsection (a)(b) and (c), the Tax Collector may allow the offset of the negative supplemental assessment against tax bills owed in the same fiscal year and permit the taxpayer to only pay the remaining amount owed on the tax bills.

5151. (a) Interest at the greater of 3 percent per annum or the county pool apportioned rate shall be paid, when that interest is ten dollars (\$10) or more, on any amount refunded under Section 5096.7, or refunded to a taxpayer for any reason whatsoever. However, no interest shall be paid under the provisions of this section if the taxpayer has been given the notice required by Section 2635 and has failed to apply for the refund within 30 days after the mailing of that notice. For purposes of this section, "county pool apportioned rate" means the annualized rate of interest earned on the total amount of pooled idle funds from all accounts held by the county treasurer, in excess of the county treasurer's administrative costs with respect to that amount, as of June 30 of the fiscal year preceding the date the refund is calculated by the auditor. For each fiscal year, the county treasurer shall advise the Controller of the county pool apportioned rate, and of computations made in deriving that rate, no later than ~~60~~ 90 days after the end of that fiscal year. Any interest paid on a refund at a rate provided for by this subdivision as it read prior to January 1, 2009, shall be deemed to be correct.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Bring the various code sections governing the refunds for a supplemental assessment that is a negative amount into alignment. Negative supplemental assessments shall be



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refunded from the taxes paid on the supplemental roll, current roll, or the roll being prepared.

- 3. FISCAL IMPACT OR MANDATED COSTS** (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None.

- 4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES** (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

Auditor–Controller, Assessor, Treasurer.

- 5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:**

None.

NAME: Julie Valverde

COUNTY: Sacramento



PROPOSAL C

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Government Code Sections 27000.8 and 27000.9 requires continuing education for elected and appointed county treasurer, county tax collector, or county treasurer-tax collector. The required disciplines for the education listed in the Code do not include tax collection. The addition of tax collection as a required discipline will make the code inclusive of all the functions required of a county tax collector or county treasurer and tax collector.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

27000.8. Any duly elected county treasurer, county tax collector, or county treasurer-tax collector serving in that office on January 1, 1996, may serve for his or her remaining term of office during which period of time the requirements of this section shall not apply. After the election of a county treasurer, county tax collector, or county treasurer-tax collector to office, that person shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the State Controller a certification indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management, public finance, tax collection, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any elected county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.



27000.9. Notwithstanding any other requirement of law, any duly appointed county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector shall, beginning in 2000, complete a valid continuing course of study as prescribed in this section, and shall, on or before June 30 of each two-year period, render to the State Controller, a certification indicating that the county officer has successfully completed a continuing education program consisting of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, public finance, tax collection, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Adding tax collection as one of the areas of discipline in the approved continuing education program will expand county tax collectors or county treasurer-tax collector's ability to include education on this critical function of their responsibilities in their continuing educational hours or units.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMNETS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

None



5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

N/A

NAME: Jackie Denney

COUNTY: Kern County on behalf of the CACTTC Continuing Education Committee



PROPOSAL D

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

The current law limits published notices to newspapers or three public places in each township. The Internet, including the County Tax Collector's website, has the potential to reach more viewers/readers than a local newspaper or posting in three public places.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

RECOMMENDED AMENDMENT OR CHANGE:

Add Section 36.5

Upon resolution by the Board of Supervisors, any notice which is required by this code to be published by the tax collector in any newspaper may instead be posted to the tax collectors regularly maintained website. The tax collector shall publish in the newspaper required by this code or Government Code Section 6063, a shortened publication stating that the notice is available at the tax collector's website and provide both the general website address for the tax collector and the specific internet address at which the notice may be viewed. The shortened publication shall also include information as to the location of public access computer terminals upon which the notice may be viewed.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Provide the County Treasurer and Tax Collector with the flexibility to post Revenue and Taxation Code required notices on their website as an option.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):



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Estimated savings to Kern County is \$90,000.00.

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMNETS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

None

5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

No

NAME: Jackie Denney

COUNTY: Kern



PROPOSAL E

1. **BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:**
 - a. Include specific examples that could be used to explain the bill.

The County of Los Angeles has a large amount of uncollected non-tax accounts receivable, such as for health care and welfare overpayments. Collection methods vary based on the type of debt; for example, income tax refund intercept is available for some debts and not others. The Tax Collector has broad enforcement powers with respect to unsecured taxes (such as summary judgments and property seizure) which should be available to collect any debt owed to the County.

2. **RECOMMENDED STATUTORY CHANGE (please note code section):**
 - a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

Section 26220.1 of the Government Code is added to read:

Notwithstanding Section 26220, the board of supervisors may adopt an ordinance providing that any or all debts, delinquent bills, claims, and accounts, 30 days after the date upon which they are due and payable to the county, and any or all money judgments payable to the county or collected by the county on behalf of other public agencies, may be collected in any manner allowed for the collection of unsecured taxes except as otherwise prohibited by law.

OR, IN THE ALTERNATIVE

Section 26220 of the Government Code is amended to read:

- (a) The board of supervisors may, by a four-fifths vote of its members, assign for purposes of collection, under any terms and conditions that the board may prescribe, any or all delinquent bills, claims, and accounts, 30 days after the date upon which they



are due and payable to the county, and any or all money judgments taken in the name of the county.

(b) The board of supervisors may, by a four-fifths vote of its members, and with the approval of the tax collector, assign for purposes of collection under such terms and conditions as the board may prescribe, any or all delinquent unsecured taxes 90 days after the date upon which they are due and delinquent when, in the judgment of the tax collector, the remedy set forth in Section 2951 of the Revenue and Taxation Code will not be used by the tax collector.

(c) The board of supervisors may assign, for purposes of securing any financing of the same, any obligations arising out of any delinquent assessments or taxes levied on the secured roll by the county or any other political subdivision of the state. No assignment to a collection agency shall be made of obligations arising out of any delinquent assessments or taxes levied on the secured roll by the county or any other political subdivision of the state.

(d) Notwithstanding subsection (a) above, the board of supervisors may adopt an ordinance providing that any or all debts, delinquent bills, claims, and accounts, 30 days after the date upon which they are due and payable to the county, and any or all money judgments taken in the name of the county, may be collected in any manner allowed for the collection of unsecured taxes.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

These changes will extend unsecured tax collection methods to any debt owed to a county, if implemented by ordinance of the Board of Supervisors of the county.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):



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The proposed law should increase the liquidation (i.e. collection) rate of county accounts receivable, resulting in increased revenue.

4. **POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES** (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

The Franchise Tax Board could be impacted minimally because additional accounts would be referred to FTB for income tax refund intercept.

5. **HISTORY OF PRIOR LEGISLATIVE EFFORTS:** None known.

NAME: MARK SALADINO

COUNTY: LOS ANGELES



PROPOSAL F

1. CODE SECTION(S) NEEDING CHANGE, AMENDMENT, OR BEING AFFECTED BY PROPOSAL:

Budget Language: Support an appropriation in the 2012-13 State Budget or voter-approved funding source that reflects the current and back amount owed to the affected jurisdictions for in lieu tax payments. Further request the introduction of trailer bill language that would require a periodic cost of living adjustment of the Department's in lieu fees similar to the Federal Payment In Lieu of Taxes program.

2. BRIEF DESCRIPTION OF PROBLEM:

For years, the Governor and the Legislature have failed to appropriate sufficient funds to pay the state's obligation to counties for in-lieu tax payments.

3. RECOMMENDED AMENDMENT OR CHANGE:

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

Ensure full budget appropriation or voter-approved initiative funding for in-lieu tax payments.

Support adequate funding for the Department of Fish and Game's (department) In Lieu Fee obligation to California's counties pursuant to California Fish and Game Code Section 1504. This section specifies that when income is derived directly from real property acquired and operated by the State as wildlife management areas, the department shall pay annually to the county in which the property is located an amount equal to the county taxes levied upon the property at the time title to the property was transferred to the state.

The in lieu fees are intended to offset adverse impacts on county property tax revenue that result when the State acquires private property for wildlife management areas. Unfortunately, it has been at least 8 years since adequate



funding has been provided to the department to make the required payments to affected counties.

This shortfall in State funding has lead to budget short falls at the local level where the county continues to bear the burden of providing mandated services to public lands that are not subject to local property tax. We are concerned that any further lapse in the payment of the in lieu fees will exacerbate this shortfall.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Soliciting that the Governor and Legislature, in the adoption of the State Budget, or in the appropriation of voter-approved initiatives that would provide funding for PILT, allow for the adequate and full funding of the obligation from the state to counties for in –lieu tax payments will provide the appropriate funding to counties for this service.

FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs which this proposal will mandate through implementation):



PROPOSAL G

1. CALIFORNIA STATUTES(S) NEEDING CHANGE, AMENDMENT, OR BEING AFFECTED BY PROPOSAL.

Revenue and Taxation Code section 5151(a).

2. BRIEF DESCRIPTION OF PROBLEM IN CURRENT LAW.

Revenue and Taxation Code section 5151(a) specifies the rate of interest to be paid for refunds as "interest at the greater of 3 percent per annum or the county pool apportioned rate..." With the current economic situation, a county's pool apportioned rate may be or will drop to less than 3 percent.

3. RECOMMENDED AMENDMENT OR CHANGE.

a. SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

5151. (a) Interest at ~~the greater of 3 percent per annum or~~ the county pool apportioned rate shall be paid, when that interest is ten dollars (\$10) or more, on any amount refunded under Section 5096.7, or refunded to a taxpayer for any reason whatsoever. However, no interest shall be paid under the provisions of this section if the taxpayer has been given the notice required by Section 2635 and has failed to apply for the refund within 30 days after the mailing of that notice. For purposes of this section, "county pool apportioned rate" means the annualized rate of interest earned on the total amount of pooled idle funds from all accounts held by the county treasurer, in excess of the county treasurer's administrative costs with respect to that amount, as of June 30 of the preceding fiscal year for which the refund is calculated. For each fiscal year, the county treasurer shall advise the Controller of the county pool apportioned rate, and of computations made in deriving that rate, no later than 60 days after the end of that fiscal year.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO (how will this improve existing law?):

If the county pool apportioned rate drops below 3 percent, taxing entities should not have to pay more than that rate for refunds.



4. **FISCAL IMPACT OR MANDATED COSTS** (Please list any estimated cost savings or additional costs which this proposal will mandate through implementation):
Cost savings to the County by paying out more interest than the County can earn.

5. **POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES** (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

None.

6. **HAS THIS PROPOSAL BEEN TRIED BEFORE? IF SO, WHEN AND BY WHOM?.**
2002

NAME: Sacramento and San Francisco Counties



PROPOSAL H

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Revenue and Taxation Code Sections 401.10, 401.11 and 401.13 govern Inter-county pipelines rights-of-ways. Inter-county pipeline rights-of-ways are not real property; however, they are billed on the Secured Roll. If they default the Tax Collector cannot enforce the collection on the Redemption Roll by selling the rights-of-ways at a tax sale. The Inter-county pipelines rights-of-ways are more akin to Oil and Gas rights or SBE-assessed unitary properties. The recommended change to the section governing the Inter-county pipelines rights-of-ways is to have the collection enforcement method conform to the same collection enforcement procedures as for the Oil and Gas rights and SBE assessed unitary properties. It allows for the delinquent taxes to be transferred to the Unsecured Roll.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

(f) Any escape assessment levied under subdivision (e) shall not be subject to penalties or interest under the provisions of Section 532. If payment of any taxes due under this section is made within 45 days of demand by the tax collector for payment, the county shall not impose any late payment penalty or interest. Taxes not paid within 45 days of demand by the tax collector shall become delinquent at that time, ~~and the delinquent penalty, redemption penalty, or other collection provisions of this code shall thereafter apply.~~

(g) If the tax thereon remains unpaid at the time set for the declaration of default for delinquent taxes, the tax together with any penalty and costs as may have accrued thereon while on the secured roll shall be transferred to the unsecured roll.

~~(h)~~(g) For purposes of this section, "intercounty pipeline right-of-way" means, except as otherwise provided in this subdivision, any interest in publicly or privately owned real property through which or over which an intercounty



pipeline is placed. However, "intercounty pipeline right-of-way" does not include any parcel or facility that the State Board of Equalization originally separately assessed using a valuation method other than the multiplication of pipeline length within a subject property by a unit value determined in accordance with the density category of that subject property.

(i)~~(h)~~ This section shall remain in effect only until January 1, 2016, and, as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2016, deletes or extends that date.

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Allow delinquent taxes on Inter-county pipelines rights-of-ways to be transferred to the Unsecured Roll for collection enforcement.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None.

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

Auditor-Controller, Assessor, Treasurer.

5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

None.

Attach additional sheets, if necessary

NAME: Julie Valverde

COUNTY: Sacramento



PROPOSAL I

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Revenue and Taxation Code sections 4671 to 4676 govern the Distribution of Proceeds from the Sale of Tax-defaulted Property. Excess proceeds not claimed by a party of interest in the property sold and after all cost recovery has been deducted is currently being distributed to the tax funds based on their proportion of the tax rate area. All local taxing and public agencies in the County already received their proper share of property tax revenue for the defaulted tax years. No city or special district in the County has a legal right to a portion of the excess proceeds. Parties of interest in the property sold at tax sale no longer have a legal right to claim the excess proceeds. The excess proceeds are money that is not the property of a local agency that remains in the official custody of the county.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

4674. Any excess in the proceeds deposited in the delinquent tax sale trust fund remaining after satisfaction of the amounts distributed under Sections 4672, 4672.1, 4672.2, 4673, and 4673.1 shall be retained in the fund on account of, and may be claimed by parties of interest in the property as provided in, Section 4675. At the expiration of one year following the recordation of the tax deed to the purchaser, any excess proceeds not claimed under Section 4675 ~~shall be distributed as provided in paragraph (2) of subdivision (a) of Section 4673.1,~~ the payment may be transferred to the county general fund by the county auditor, except prior to the distribution, the county may deduct those costs of maintaining the redemption and tax-defaulted property files, and those costs of administering and processing the claims for excess proceeds, that have not been recovered under any other provision of law.

- b. **GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:**



The Excess Proceeds which represent the money received in excess of an amount to redeem the property taxes and tax program recovery costs will be transferred to the county general fund.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

No additional costs.

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

The local taxing and public agencies will not receive any distribution of Excess Proceeds. Any amount expected to be distributed is nominal and is not included in any organizations budget.

5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

None.

NAME: Julie Valverde

COUNTY: Sacramento



PROPOSAL J

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Taxpayers applying for and receiving Proposition 8 value reductions from the assessor's office have been refusing to pay the existing tax bills and then when the final determination is made by the assessor, requesting the tax collector cancel all penalties. This will clarify that tax bills must be paid or prorated penalties charged. Many tax collector's tax systems cannot accept partial payments. Board approval is unnecessary.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED** (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

4985.3. (a) Notwithstanding Section 2610.5, in the case of cancellations made to the roll pursuant to Section 1646.1, where a taxpayer has failed to pay an amount of tax computed upon assessed value that is the subject of a pending a county assessor informal review pursuant to section 51(a)(2) decline in value review or an assessment appeal, the relief from penalties shall apply only to the difference between the county assessor's or the county board's final determination of value and the value on the assessment roll for the fiscal year covered by the application. For purposes of this section, "county board" means either a county board of supervisors that meets as a county board of equalization or an assessment appeals board.

(b) The county assessor or county board shall cause notice of the requirements of this section to be mailed to each taxpayer or to be presented to each taxpayer upon filing for an informal review pursuant to section 51(a)(2) or filing an application for reduction in assessment with the county board if that taxpayer will be impacted by the penalty provisions of this section.

~~—(c) For any taxpayer who has paid at least 80 percent of the amount of tax finally determined due by the county board within 60 days of mailing or presentation of the notice prescribed in subdivision (b), the tax collector shall accept payment of the balance of the tax due without penalties or interest.~~

(d) This section shall apply only to those properties upon which an informal review pursuant to section 51 (a)(2) has been filed with the county assessor or an application for reduction in assessment is pending before the county board on the effective date of



the act adding this section or those applications for reduction in assessment that are filed with the county board after the effective date of the act adding this section.

(e) This section shall cease to become operative if the board of supervisors, with the approval of the county's tax collector and the county's auditor, adopts a resolution or local ordinance on this subject."

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Expands the section requirements to cover the informal assessment value reviews by the assessor's office along with the Assessment Appeals Board formal reviews.

3. FISCAL IMPACT OR MANDATED COSTS (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None.

4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

Assessor, Auditor-Controller

5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:

None.

NAME: Julie Valverde

COUNTY: Sacramento



PROPOSAL K

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

a. For any bond approved by a 55% vote, the Education Code requires that the projected tax rate not be allowed to exceed \$25, \$30, or \$60 per \$100,000 of assessed valuation (for bonds of a community college district, an elementary or high school district, and a unified school district, respectively). The tax rate must be projected at the time of every bond issuance, but the statute gives no guidance as to how to make the projections. School districts thus regularly adopt whatever assessed valuation growth assumption is needed to force the tax rate to comply with the statute in every case, and the limitations have become meaningless, thus negating this important taxpayer protection.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

a. SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED

Amend Sections 15268 and 15270 of the California Education Code to impose uniform methodology to be used by all school districts in projecting future assessed valuations to comply with the tax rate limits.

15268. The total amount of bonds issued, including bonds issued pursuant to Chapter 1 (commencing with Section 15100), shall not exceed 1.25 percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located. The bonds may only be issued if the tax rate that will be required to be levied to meet the requirements of Section 18 of Article XVI of the California Constitution in the case of indebtedness incurred by a school district pursuant to this chapter, with respect to all of the bonds authorized at a single election, would not exceed thirty dollars (\$30) per year per one hundred thousand dollars (\$100,000) of taxable property when assessed valuation is projected by the district to increase in accordance with the following requirements.



The average annual projected growth rate in assessed valuation over the life of the bonds proposed to be issued shall be established at the *lesser* of either:

1) an average annual growth rate no greater than the actual average annualized rate of growth in aggregate assessed value in the area subject to taxation for the bonds over the 20-year period immediately prior to the issuance of the bonds; provided that if the assessed valuation historical data for the area subject to taxation is not available, then the assessed valuation historical data for the County in which the district is situated shall be used; or

2) an annual average growth rate of not to exceed four percent (4%).

The projected rate of growth in aggregate assessed valuation for any particular year shall not exceed the average annual projected rate of growth in aggregate assessed valuation by more than one percent (1%).

~~in accordance with Article XIII A of the California Constitution.~~ For purposes of this section, the taxable property of a district for any fiscal year shall be calculated to include, but not be limited to, the assessed value of all unitary and operating nonunitary property of the district, which shall be derived by dividing the gross assessed value of the unitary and operating nonunitary property within the district for the 1987-88 fiscal year by the gross assessed value of all unitary and operating nonunitary property within the county in which the district is located for the 1987-88 fiscal year, and multiplying that result by the gross assessed value of all unitary and operating nonunitary property of the county on the last equalized assessment roll.

15270. (a) Notwithstanding Sections 15102 and 15268, any unified school district may issue bonds pursuant to this article that, in aggregation with bonds issued pursuant to Chapter 1 (commencing with Section 15100), may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or



counties in which the district is located. The bonds may only be issued if the tax rate that will be required to be levied to meet the requirements of Section 18 of Article XVI of the California Constitution in the case of indebtedness incurred pursuant to this chapter, with respect to all bonds previously issued and outstanding, and proposed to be issued, and authorized at a single election, by a unified school district, would not exceed sixty dollars (\$60) per year per one hundred thousand dollars (\$100,000) of taxable property when assessed valuation is projected by the district to increase in accordance with ~~Article XIII A of the California Constitution~~ the following requirements.

The average annual projected growth rate in assessed valuation over the life of the bonds proposed to be issued shall be established at the *lesser* of either:

1) an average annual growth rate no greater than the actual average annualized rate of growth in aggregate assessed value in the area subject to taxation for the bonds over the 20-year period immediately prior to the issuance of the bonds; provided that if the assessed valuation historical data for the area subject to taxation is not available, then the assessed valuation historical data for the County in which the district is situated shall be used; or

2) an annual average growth rate of not to exceed four percent (4%).

The projected rate of growth in aggregate assessed valuation for any particular year shall not exceed the average annual projected rate of growth in aggregate assessed valuation by more than one percent (1%).

(b) Notwithstanding Sections 15102 and 15268, any community college district may issue bonds pursuant to this article that, in aggregation with bonds issued pursuant to Chapter 1 (commencing with Section 15100), may not exceed 2.5 percent of the taxable property of the district as shown by the last equalized assessment of the county or



counties in which the district is located. The bonds may only be issued if the tax rate that will be required to be levied to meet the requirements of Section 18 of article XVI of the California Constitution in the case of indebtedness incurred pursuant to this chapter with respect to all bonds previously issued and outstanding, and proposed to be issued, and authorized at a single election, by a community college district, would not exceed twenty-five dollars (\$25) per year per one hundred thousand dollars (\$100,000) of taxable property when assessed valuation is projected by the district to increase in accordance with ~~Article XIII A of the California Constitution~~ the following requirements.

The average annual projected growth rate in assessed valuation over the life of the bonds proposed to be issued shall be established at the *lesser* of either:

1) an average annual growth rate no greater than the actual average annualized rate of growth in aggregate assessed value in the area subject to taxation for the bonds over the 20-year period immediately prior to the issuance of the bonds; provided that if the assessed valuation historical data for the area subject to taxation is not available, then the assessed valuation historical data for the County in which the district is situated shall be used; or

2) an annual average growth rate of not to exceed four percent (4%).

The projected rate of growth in aggregate assessed valuation for any particular year shall not exceed the average annual projected rate of growth in aggregate assessed valuation by more than one percent (1%).

b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

This will create a uniformly sound and sensible method for estimating future assessed valuation growth to comply with the tax rate limits. This will eliminate the current practice of financial team participants manipulating the assessed



valuation growth rates to artificially meet the future tax rate limits to justify the amount of bonds to be issued on behalf of a school district. What currently happens is that an underwriter will “cherry pick” a beneficial historical time frame (often as short as 10 years) that has a high average growth rate and use that as the justification for a forward looking average growth rate (usually over a 20 to 40 year period) that is clearly unsustainable and is used for the sole purpose of forcing the numbers to meet the tax rate limitations in the statute. This practice purposely negates the spirit of the tax rate limitations thereby rendering this important taxpayer protection meaningless.

- 3. FISCAL IMPACT OR MANDATED COSTS** (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None

- 4. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMNETS OR AGENCIES** (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

This will provide a standard for school districts to follow in estimating future Assessed Valuation growth. This *may* cause some school districts to have to issue less debt or not issued debt based on the outcome of the more sustainable and realistic growth rate projections.

- 5. HISTORY OF PRIOR LEGISLATIVE EFFORTS:**

Unknown

NAME: Jordan Kaufman

COUNTY: Kern

(With much recognition to the late John Hartenstein, bond counsel with Orrick, Herrington & Sutcliffe and consummate advocate for taxpayer rights and sound financial policies)



PROPOSAL L

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill.

Clean up Refund code sections:

- Clarified language in 2635 regarding claims and amount at the time of payment.
- Allow duplicate payments to be applied to delinquent tax bills for the same person/property.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

- a. SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED (please use strikethrough to reflect proposed deletions and italics/underline to reflect additions to code):

2635. *(a)* When the amount of taxes paid exceeds the amount due as of the date/time payment is received by more than ten dollars (\$10), the tax collector shall send notice of the overpayment to the taxpayer. The notice shall be mailed to the taxpayer's last known address and shall state the amount of overpayment and that a refund claim may be filed pursuant to Chapter 5 (commencing with Section 5096) of Part 9.

b) If the tax collector establishes that the refund is due the taxpayer, then the tax collector may choose to process any refund to the taxpayer without sending a notice requesting the taxpayer file a refund claim.

2635.5. Notwithstanding any other provision of law, ~~with the exception of Chapter 2.3 (commencing with Section 2780) of Part 5,~~ the tax collector may apply any refund due a taxpayer, or the taxpayer's agent, to any delinquent taxes due for ~~on~~ the same property ~~for~~ which the same taxpayer, or his or her agent, is liable.

- b. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

Cleans up the code.



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3. **FISCAL IMPACT OR MANDATED COSTS** (Please list any estimated cost savings or additional costs to county or state agencies which this proposal will mandate through implementation):

None

4. **POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMNETS OR AGENCIES** (if Yes, please list those departments/agencies AND the concerns which those parties may raise against this proposal):

None

5. **HISTORY OF PRIOR LEGISLATIVE EFFORTS:**

NAME: Julie Valverde

COUNTY: Sacramento



Proposal M

1. **BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:**

- a. Include specific examples that could be used to explain the bill:

Before 1995 – 1996 the only requirement to seek the elected office of Treasurer-Tax Collector was to be registered to vote, pay your fee and be the top vote getter with a 50% +1 result.

In 1995 – 1996, as a result of the Orange County bankruptcy and in an effort to statutorily pledge our commitment to the electorate, to the legislature and our dedication to our offices, the County Association of County Treasurer and Tax Collectors, took it upon themselves to propose legislation outlining ‘eligibility requirements’ and ‘continuing education requirements’ for the current Treasurer-Tax Collector’s and future elected or appointed Treasurer-Tax Collectors.

The code is not consistent as it is with other elected county officials that have a mandated eligibility requirement. Instead it left the qualification requirements for Treasurer-Tax Collector “optional” by a board of supervisor ordinance. We feel, this omission has provided no credibility to the treasurer’s office and should be amended to mandate a qualifications requirement.

Over the past 14 years, certain organizations have either collapsed or evolved into different Associations. Also as levels of sophistication and information have increased, it has become necessary to re-visit the eligibility requirements and update them to keep up with the times and reflect current California State Law.

The Certified Cash Manager is not an official California designation and does not exist anymore.

2. RECOMMENDED STATUTORY CHANGE (please note code section):

a. SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED:

Government Code 27000.7. (a) No person shall be eligible for election or appointment to the office of county treasurer, county tax collector, or county treasurer-tax collector of any county unless that person meets at least one of the following criteria and meets the provisions of Elections Code §13.5:

(1) The person has served in a senior financial management position in a county, city, or other public agency within the State of California dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices. Or ;

(2) The person possesses a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, or accounting, ~~or a related field~~, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance. Or;

(3) The person possesses a valid certificate issued by the California Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions **Code**, showing that person to be, and a permit authorizing that person to practice as, a certified public accountant. Or;

(4) The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance. Or;

(5) The person possesses a valid certificate, issued by the Association for Financial Professionals showing the person to be designated a Certified Treasury Professional ~~Cash Manager~~, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.



(b) This section shall only apply to any person duly elected or appointed as a county treasurer, county tax collector, county treasurer-tax collector, consolidated director of finance or director of finance on or after January 1, ~~1998~~ 2013.

Elections Code 13.5. (a) (1) Notwithstanding subdivision (a) of Section 13, no person shall be considered a legally qualified candidate for any of the offices set forth in subdivision (b) unless that person has filed a declaration of candidacy, nomination papers, or statement of write-in candidacy, accompanied by documentation, including, but not necessarily limited to, certificates, declarations under penalty of perjury, diplomas, or official correspondence, sufficient to establish, in the determination of the official with whom the declaration or statement is filed, that the person meets each qualification established for service in that office by the provision referenced in subdivision (b).

(2) The provision of "documentation," for purposes of compliance with the requirements of paragraph (1), may include the submission of either an original, as defined in Section 255 of the Evidence Code, or a duplicate, as defined in Section 260 of the Evidence Code.

(b) This section shall be applicable to the following offices and qualifications therefor:

(1) For the office of county auditor, the qualifications set forth in Sections 26945 and 26946 of the Government Code.

(2) For the office of county district attorney, the qualifications set forth in Sections 24001 and 24002 of the Government Code.

(3) For the office of county sheriff, the qualifications set forth in Section 24004.3 of the Government Code.



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- (4) For the office of county superintendent of schools, the qualifications set forth in Sections 1205 to 1208, inclusive, of the Education Code.
- (5) For the office of judge of the superior court, the qualifications set forth in Section 15 of Article VI of the California Constitution.
- (6) For the office of county treasurer, county tax collector, county treasurer-tax collector, or consolidated director of finance or director of finance, the qualifications set forth in Section 27000.7 of the Government Code, ~~provided that the board of supervisors has adopted the provisions of that section pursuant to Section 27000.6 of the Government Code.~~

3. GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:

With the elimination of the Elections Code 13.5(a)(6) language “provided that the board of supervisors has adopted the provisions of that section pursuant to Section 27000.6 of the Government Code”, and concluding with what is set forth in the provision aligns the Treasurer-Tax Collector eligibility requirements with the Assessor, Auditor, District Attorney, and Sheriff. CACTTC will uphold that the expertise required in cash management is of equal merit as other elected department heads expertise when the voter is considering a viable candidate seeking office.

Removing Municipal Treasurer Association reference associated with the required 16 college semester units and explicitly requiring accounting, auditing or finance requirements is more in line with the cash management function of the treasurer office and is a well understood and easily documented requirement.

Also, there is no explanation as to what is “equivalent” to 16 college semester units.... This removes the arbitrary designation, “equivalent” and replaces it with something more substantial.

CDIAC’s education programs are accepted by many certification entities as “certifiable.”



4. FISCAL IMPACT OR MANDATED COSTS: None

5. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES:

This relates to County Treasurer-Tax Collector positions, both appointed and elected, as well as clarifying the requirements for Election Officials.

6. HISTORY OF PRIOR LEGISLATIVE EFFORTS: No such clarification of code section are known.

Attach additional sheets, if necessary

NAME: Tracy Kennedy & Karen Adams **COUNTY:** Madera & Merced



Proposal N

1. BRIEF DESCRIPTION OF WHY A BILL IS NEEDED:

- a. Include specific examples that could be used to explain the bill:

Current law allows the board of supervisors to consolidate, via ordinance, the duties of auditor-controller and treasurer-tax collector, or auditor and treasurer, or controller and treasurer, or auditor and tax collector or auditor and director of finance. Of the 58 counties, 52 are elected treasurer-tax collectors or finance directors and 10 are consolidated with auditor-controller of which 6 were consolidated within the past 5 years.

Only six counties have appointed officials and the remaining 52 counties are elected county officials elected by a county wide vote. Allowing the Board of Supervisors the ability to consolidate via ordinance does not allow the voting public to decide whether or not they want to:

- (i) reduce the number of their elected officials,
- (ii) or give the Board additional power in selecting those representatives

Code Section 26980 allows the Board to consolidate these offices into a ‘Consolidated Office of Director of Finance’ which must be submitted to voters. Additionally at the same time, the question must be asked, “will this office be established as an elected office or appointed by the Board.”

2. RECOMMENDED STATUTORY CHANGE (please note code section):

Current consolidation code for your reference only (actual changes follow)

California Government Code, Title 3, Division 2, Part 1, Chapter 7§



24300. By ordinance the board of supervisors may consolidate the duties of certain of the county offices in one or more of these combinations.

- (a) Sheriff and tax collector.
- (b) Auditor and recorder.
- (c) County clerk, auditor, and recorder.
- (d) County clerk and public administrator.
- (e) County clerk and recorder.
- (f) County clerk and auditor.
- (g) Treasurer and tax collector.
- (h) Treasurer and recorder.
- (i) Treasurer and assessor.
- (j) Treasurer and public administrator.
- (k) Public administrator and coroner.
- (l) District attorney and public administrator.
- (m) District attorney and coroner.
- (n) Sheriff and coroner.
- (o) Sheriff and public administrator.
- (p) County agricultural commissioner and county sealer of weights and measures.
- (q) Road commissioner and surveyor. A county may create an office entitled public works director, combining the duties of road commissioner and surveyor and any other compatible duties not legally required to be performed by another county officer.
- (r) County surveyor and director of transportation.

By the ordinance that consolidates the duties of the appointive county offices described in subdivision (p), notwithstanding Section 2122 and Sections 2181 to 2187, inclusive, of the Food and Agricultural Code, and Sections 12200 and 12214 of the Business and Professions Code, the board of supervisors may provide that the first term only of the newly consolidated office expires when the first of the remaining unexpired terms of the two unconsolidated offices would have expired. Where a vacancy in either of the unconsolidated offices exists the term of office of the newly consolidated office shall be the longer of the remaining unexpired terms



a. **SPECIFIC CHANGES TO CODE SECTION BEING RECOMMENDED:**

California Government Code, Title 3, Division 2, Part 1, Chapter 7§

24300.5 In addition to the duties of the county offices which may be consolidated under the provisions of Section 24300, the board of supervisors shall place a measure on the ballot for voter approval to by ordinance consolidate the offices of auditor, controller, treasurer, tax collector, and director of finance.

24301. If the duties of officers are consolidated pursuant to this chapter, the board of supervisors, ~~by ordinance~~, may elect to separate the duties so consolidated, and reconsolidate ~~them~~ in any other manner permitted by this chapter or separate the duties without reconsolidation, and provide that the duties of each office shall be performed by a separate person, if it deems the change to be in the public interest and obtained voter approval.

24301.5. QUALIFICATIONS FOR COMBINED OFFICE:

Any person may be appointed by the board of supervisors, or be a candidate for election to the office of consolidated Director of Finance or combined Auditor-Controller Treasurer-Tax Collector, if he or she meets the qualifications set forth in Section 26945 or Section 27000.7.

24304.2. Notwithstanding Section 24300, in Mendocino County, Sonoma County, Trinity County, and Tulare County, the board of supervisors, by ordinance, may consolidate the duties of the offices of Auditor-Controller, ~~and Treasurer-Tax Collector, and Director of Finance~~ into the elected office of Auditor-Controller-Treasurer-Tax Collector. Effective January 2013, any additional inclusion to the consolidated list shall be approved by the local electorate of said county requesting inclusion.

3. **GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO:**

Clarifying this GC by stating that consolidations must only be allowed by the vote of the people does many things. It allows the voting public a say on how their government is structured. It protects their vote by allowing them to make the ultimate decision. It further provides the Board with the necessary voting 'clout' to support their position for combinations and how to restructure the departments for efficiencies in budgets, reclassifications, and internal control functions.

Additionally, in many counties, making this decision is cumbersome and confusing. This change will provide consistency and prevent certain 'classes' of counties from continuing to be granted specific authority to consolidate.

Currently, GC 24009 identifies the treasurer as an officer elected by the people and in order to change an office from elective to appointive, a proposal shall be presented to the voters of the county and approved by a majority of the votes cast. This proposed legislative change will further clarify and protect the rights of the people to select their government.

4. FISCAL IMPACT OR MANDATED COSTS:

Additional outside audit and oversight costs may erode any efficiency savings along with costly support management positions necessary to direct authority over transactions if such departments were to be consolidated.

5. POTENTIAL IMPACTS ON OTHER COUNTY OR STATE DEPARTMENTS OR AGENCIES:

Depending on size of county and abilities of existing department heads, consolidating these offices could increase potential risks by creating a super agency and dilutes managing abilities. Keeping these positions separate offers a clearer line of responsibility and accountability to the people they serve.



6. HISTORY OF PRIOR LEGISLATIVE EFFORTS: To my knowledge no such clarification of code section has been suggested.

Attach additional sheets, if necessary

NAME: Tracy Kennedy & Karen Adams **COUNTY:** Madera & Merced



Proposals By Submitter

Kern County

Proposal C Government Code Sections 27000.8 and 27000.9 requires continuing education for elected and appointed county treasurer, county tax collector, or county treasurer-tax collector. The required disciplines for the education listed in the Code do not include tax collection. Proposal D proposes to add tax collection as a required discipline, which will make the code inclusive of all the functions required of a county tax collector or county treasurer and tax collector.

Proposal D would provide the County Treasurer and Tax Collector with the flexibility to post Revenue and Taxation Code required notices on their website as an option.

Proposal K would amend Sections 15268 and 15270 of the California Education Code to impose uniform methodology to be used by all school districts in projecting future assessed valuations to comply with the tax rate limits.

Legislative Committee

Proposal F seeks an appropriation in the State Budget to fund for PILT payments due from the State to Counties, which have gone unpaid since 2002. (Legislative Committee)

Los Angeles County

Proposal E will extend unsecured tax collection methods to any debt owed to a county, if implemented by ordinance of the Board of Supervisors of the county.



Merced and Madera Counties

Proposal M would modify the eligibility qualifications process and requirements for election to the office of Treasurer-Tax Collector.

Proposal N would require that in the event a board of supervisors wishes to consolidate county offices, and one of those is an elected office, that the board must first submit that proposal to the voters for their approval.

Sacramento County

Proposal A The Department of Housing and Community Development and assessor exchange to one another information on manufactured homes. This bill would allow the Tax Collector access to this information for the collection of property taxes on manufactured homes.

Proposal B will bring various code sections governing the refunds for a supplemental assessment that is a negative amount into alignment. Under this proposal, negative supplemental assessments would be refunded from the taxes paid on the supplemental roll, current roll, or the roll being prepared.

Proposal H would allow delinquent taxes on Inter-county pipelines rights-of-ways to be transferred to the Unsecured Roll for collection enforcement.

Proposal I amends the statute so that Excess Proceeds will be transferred to the county general fund.

Proposal J Taxpayers applying for and receiving Proposition 8 value reductions from the assessor's office have been refusing to pay the existing tax bills and then when the final determination is made by the assessor, requesting the tax collector cancel all penalties. **Proposal K** will clarify that tax bills must be paid or prorated penalties charged.



Proposal L This proposal is intended to clean up the refund code and clarify timelines related to issuing refunds. (Sacramento County)

City and County of San Francisco and Sacramento County

Proposal G would tie the interest rate on refunds to the County Pool Rate.



Proposals By Code Section

Education Code

Code Section	Proposal	Submitter
15268	K	Kern
15270	K	Kern

Elections Code

Code Section	Proposal	Submitter
13.5	M	Merced and Madera

Government Code

Code Section	Proposal	Submitter
36.5	D	Kern
24300.5	N	Merced and Madera
24301	N	Merced and Madera
24304.2	N	Merced and Madera
27000.7	M	Merced and Madera
27000.8	C	Kern
27000.9	C	Kern
26220.1	E	Los Angeles

Revenue and Taxation Code

Code Section	Proposal	Submitter
75.31	B	Sacramento County
75.43	B	Sacramento County
401	H	Sacramento County
2635	L	Sacramento County
4674	I	Sacramento County



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4985.3	J	Sacramento County
5151(a)	G	Sacramento and San Francisco
5151	B	Sacramento County
5842	A	Sacramento County

Uncodified Proposals

Budget item	F	Legislative Committee
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