



Agenda Date: 3/4/2008  
Agenda Placement: 9B  
Set Time: 9:10 AM  
Estimated Report Time: 30 minutes

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Britt Ferguson for Watt, Nancy - County Executive Officer  
County Executive Office  
**REPORT BY:** Maiko Klieman, Management Analyst II - 707-253-4180  
**SUBJECT:** Discussion on making the Treasurer-Tax Collector an appointive position

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### **RECOMMENDATION**

County Executive Officer recommends the following in regards to the position of Napa County Treasurer-Tax Collector:

1. For the Board to have a discussion on possibly making the position appointive; and
2. If the Board decides to move forward in making the position appointive, direct County Counsel to prepare the documents necessary to place a referendum on the November 2008 General Election ballot changing the position of Napa County Treasurer-Tax Collector from an elective officer to an officer appointed by the Board of Supervisors and place the matter on a future Board agenda for decision.

### **EXECUTIVE SUMMARY**

The incumbent Treasurer-Tax Collector is now retired. The Auditor-Controller has indicated that she will not seek re-election. On July 24, 2007, the County Executive Officer requested discussion, direction and possible action concerning seeking legislation to provide authority for future consolidation options relating to the offices of Treasurer-Tax Collector and Auditor-Controller. At the end of the discussion, the Board decided not to seek the legislation for future consolidation of the two offices and indicated a desire to keep the Auditor-Controller an elected position. However, the Board directed staff to return with a further analysis of possibly making the elected Treasurer-Tax Collector an appointed position.

As the Board is aware, Napa County currently has an elected Treasurer-Tax Collector position. In order to change an office from elective to appointive, a proposal must be presented to the voters of the county and approved by a majority of the votes cast on the proposition. There are two ways to accomplish this. A proposal may be submitted to the voters by the county board of supervisors in the form of a referendum pursuant to Elections Code section 9140. Alternatively, the question may be submitted to the voters following the qualification of an initiative petition as provided in Chapter 2 (commencing with Section 9100) of Division 9 of the Elections Code.

The main issue before the Board is whether or not to change the position of the Treasurer-Tax Collector from

elective to appointive. However, in making that decision, it is important to take into consideration the Board's organizational options, since those options are different depending on whether the position is elected or appointed.

Discussed in detail in the attached report are different options this Board or a future Board may wish to consider regarding the structure of the Treasurer-Tax Collector department. If the Treasurer-Tax Collector position remained as an elective office, the California Government Code Sections grant boards of supervisors the authority to combine elective offices in various configurations upon the vacancy of one or more independent offices. These consolidations do not require voter approval. In addition, it would be possible to seek special legislation authorizing different consolidation options, as some counties have done.

If the Treasurer-Tax Collector position becomes appointive, there is an option to consolidate with certain other departments with appointed department heads, since the Government Code Section allows the Board of Supervisors to organize, by ordinance, the delivery of any services into departments or agencies that provide multiple services, except those duties and responsibilities of elected county officials mandated by the State Constitution or by statute.

From staff's perspective, there are a number of issues the Board may want to consider in deciding whether to make the Treasurer-Tax Collector appointive. Those issues include whether election or appointment would provide for:

- | Greater accountability;
- | The ability to attract candidates with better management/ specialized expertise;
- | Improved efficiency, coordination and service delivery.

Ultimately, it is staff's view that there is no right or wrong way to organize the Treasurer-Tax Collector function. What makes the most sense for each county will depend not only on more philosophical issues but also on the specific circumstances in each County. Staff believes that the issue is what organizational approach, in the long run, will most likely insure that the department will be managed as efficiently and effectively as possible.

If the Board were willing to consider consolidating the Treasurer-Tax Collector function with the Auditor-Controller function, staff believes that that would likely be the best option, whether the resulting position is elected or appointed (both options are possible, but this type of consolidation would either require an election or special legislation). Given the Board's decision not to consider consolidation of the Treasurer-Tax Collector with the Auditor-Controller, staff's position is that, on balance, the weight of the arguments is in favor of converting the Treasurer-Tax Collector to an appointed position and making it, initially, a stand-alone department. Staff believes that appointment makes the most sense primarily because it will allow for recruitment and selection of the best qualified candidates from as wide a pool of potential candidates as possible. Staff is also convinced by the argument that appointing the Treasurer-Tax Collector will provide for greater accountability, given the technical nature and low political profile of the office.

## **PROCEDURAL REQUIREMENTS**

1. Chair announces the agenda item.
2. Staff reports on the item.
3. Questions by the Board.
4. Chair invites public comments.
5. Member makes a motion.
6. Different member seconds the motion.
7. Board discussion and debate on the motion.

8. Chair calls for the vote.
9. If roll call vote requested by member, Clerk calls the roll.
10. Chair announces the result of the vote.

**FISCAL IMPACT**

Is there a Fiscal Impact?                      No

**ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

**BACKGROUND AND DISCUSSION**

Please see the attached report for a detail discussion of the issues.

**SUPPORTING DOCUMENTS**

A . Report on Treasurer-Tax Collector Elective or Appointive

CEO Recommendation: Approve

Reviewed By: Maiko Klieman