



Agenda Date: 7/24/2007  
Agenda Placement: 10A

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

---

**TO:** Board of Supervisors  
**FROM:** Nancy Watt - County Executive Officer  
County Executive Office  
**REPORT BY:** Britt Ferguson, Assistant County Executive Officer, 253-4406  
**SUBJECT:** Possible Legislation to Authorize Appointive and Consolidation Options for Auditor-Controller and Treasurer-Tax Collector

---

### **RECOMMENDATION**

County Executive Officer requests 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.

### **EXECUTIVE SUMMARY**

Both the Treasurer-Tax Collector and Auditor-Controller have announced that they will not seek re-election at the conclusion of their current terms. Given this, staff believes it is timely to review the organizational status of those functions and evaluate whether it makes sense to change that status. This review necessarily will involve at a minimum the following possibilities: (1) make no change, (2) consolidate the functions of Auditor and Treasurer into a single office which is elective, (3) consolidate the functions of Auditor and Treasurer into a single office which is appointive or (4) convert the existing positions from elective to appointive without consolidation.

Several of these options involving converting the positions to appointive will require votes of the people during the upcoming election cycle if the change is to occur at the conclusion of the current terms of the Auditor and Treasurer. Other options require the enactment of state legislation authorizing consolidation even if the positions remain elective.

A summary of the issues are provided in the background discussion. A more complete staff report concerning this issue from County Counsel will be presented to your Board at your meeting.

### **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**

Both the Treasurer-Tax Collector and Auditor-Controller have announced that they will not seek re-election at the conclusion of their current terms. Given this, staff believes it is timely to review the organizational status of those functions and evaluate whether it makes sense to change that status. This review necessarily will involve at a minimum the following possibilities: (1) make no change, (2) consolidate the functions of Auditor and Treasurer into a single office which is elective, (3) consolidate the functions of Auditor and Treasurer into a single office which is appointive or (4) convert the existing positions from elective to appointive without consolidation.

Sections 24300/24304 of the Government Code sets forth the manner in which certain public offices may be consolidated (mostly involving elective offices but also addressing a few appointive offices). None of the recognized combinations set forth in those statutory provisions involve consolidating the elective offices of Treasurer and Auditor. As a consequence in 2005 Sonoma and Tulare introduced legislation expressly allowing such a combination in those counties. See section 24304.2 of the Government Code. To consolidate the offices as a single elective position in Napa County similar legislation is needed that will take effect well before the expiration of the current terms of the Auditor and Treasurer.

Making the positions appointive involve elections that must occur during the upcoming election cycle if the change is to take place at the end of the current terms of the Auditor and Treasurer. Calling such an election typically includes a requirement that the call of election must occur at least 88 days prior to the actual election.

Staff is bringing this issue to you at this meeting, because the County's legislative advocate believes that we may only have a limited opportunity to move legislation on this issue forward this legislative session should the Board wish to follow the lead of Sonoma and Tulare counties.

A more complete staff report will be provided to you at your meeting.

**SUPPORTING DOCUMENTS**

None

CEO Recommendation: Policy Issue

Reviewed By: Nancy Watt