



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 9/25/2018

Agenda Placement: 10C

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Helene Franchi for Minh Tran - County Executive Officer  
County Executive Office  
**REPORT BY:** Leigh Sharp, Management Analyst II - 707-253-4825  
**SUBJECT:** Treasurer - Tax Collector Appointment

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### **RECOMMENDATION**

County Executive Officer requests Board receive information regarding:

1. The qualification requirements for the elected position of Treasurer-Tax Collector; and
2. Preliminary information regarding urgent legislation that would allow for consolidation of the duties of Auditor-Controller and Treasurer-Tax Collector.

### **EXECUTIVE SUMMARY**

On August 20, 2018, the elected Treasurer-Tax Collector gave notice of resignation effective November 2, 2018. Under Government Code Section 25304, it is the Board's responsibility to appoint a Treasurer-Tax Collector to complete the unexpired term of the existing Treasurer-Tax Collector, which is January 7, 2019.

Today's item provides information related to the qualification requirements for the position of Treasurer-Tax Collector. Knowledge of these requirements will be helpful for anyone interested in this position and must be considered when making an appointment to the elected position.

Staff continues to research the topic of special urgent legislation needed to consolidate the duties of the Auditor-Controller and Treasurer-Tax Collector and will provide this information as available at the meeting.

### **PROCEDURAL REQUIREMENTS**

No action required.

**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**

On August 20, 2018, the elected Treasurer-Tax Collector gave notice of resignation effective November 2, 2018. Under Government Code Section 25304, it is the Board's responsibility to appoint a Treasurer-Tax Collector to complete the unexpired term of the existing Treasurer-Tax Collector, which is January 7, 2019.

On September 18, 2018 the Board received information related to options for filling the elected position of the Treasurer-Tax Collector upon retirement of the current official. Information about appointment and potential options for restructuring the office were discussed. The Board requested that the topics of appointment and restructuring be bifurcated and brought back to the Board for consideration.

Per an analyses conducted by County Counsel both of the requirements below are necessary for the position of Treasurer-Tax Collector.

Government Code 2700.7 defines the criteria that make a person eligible for election or appointment to the office of the Treasurer-Tax Collector. An eligible person must meet *one* of the following criteria:

1. Served in a senior financial management position in a public agency dealing with similar financial responsibilities for a continuous period for at least three years.
2. Possess a valid degree from an accredited college or university in any of the following fields of study: business or public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units (or their equivalent) in accounting, auditing, or finance.
3. Possess a valid certificate issued by the California Board of Accountancy showing that person to be, and authorized to practice as, a certified public accountant.
4. Possess a valid charter issued by the Institute of Chartered Financial Analysts showing that person to be designated a Chartered Financial Analyst.
5. Possess a valid certificate issued by the Treasury Management Association showing the person to be a designated Certified Cash Manager.

Government Code Section 24001 identifies that a person eligible to hold the office of Treasurer-Tax Collector must be a registered voter of the county or district in which the duties of the office are to be exercised at the time of appointment of the person.

Section 24001 further provides that the Board of Supervisors may waive the requirements of this section for an appointed county or district office.

County Counsel has advised that the position being filed is an elected position and advises against the waiving of the requirements.

**SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Leigh Sharp