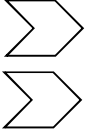


TREASURER - TAX COLLECTOR

Tina M. Vernon, Treasurer-Tax Collector



Treasurer - Tax Collector (10203) \$ 1,173,552

Total \$ 1,173,552





Treasurer and Tax Collector

Mission Statement:

The mission of the Treasurer and Tax Collector Office is to fulfill the duties and responsibilities set forth by law while providing responsive, courteous, consistent and efficient service equitably to all tax payers.

Service Description:

The Treasurer and Tax Collector's office is divided into two distinct divisions. The Treasury Division is a State mandated function and is responsible for providing financial and investment services to all county departments, special districts and county schools. The Tax Division is responsible for the accurate and effective collection of the secured, unsecured and supplemental taxes levied in compliance with the California Revenue & Taxation codes and the collection of the Transient Occupancy Tax.

Major Accomplishments in 2015-16:

- Our investments continue to perform above statewide county averages at 1.40%, an increase of 40bps over 2013-14 average investment yields. This has been accomplished through the active management of the portfolio without adding additional risk, due to continued analysis, diversification and investment laddering.
- Through active management of the portfolio, we continue to take advantage of opportunities to secure a capital gain on investments, earning just over \$16K for 2014-2015 for pool participants.
- Continue to maintain a high collection rate of property related taxes with delinquency rates just above 2% for secured and 1% for unsecured for total receipts of all taxes at \$200.8 million for fiscal year 2014-15, an increase of \$10M over 2013-14.
- Redesigned our tax bill to work more efficiently with remittance processing, reducing staff scanning time and allowing for an earlier deposit of tax receipts, increasing our earnings ability on these funds.
- Actively monitoring 68 bankruptcy cases, of which 18 are active payment cases and 7 are newly filed claims. Collecting an additional \$222,215.68 of tax payer dollars in FY 2014-15.

- Actively monitored 147 Transient Occupancy Accounts and collected \$387,163 for 2015, an increase of \$94K over 2014.
- Collected \$62K in revenue on active unsecured delinquent accounts for 2014-15 reducing the outstanding amount of delinquent unsecured taxes by 16%.
- Continue to provide public education on tax laws in areas where most penalties are incurred.
- Through combined efforts by the County Association of County Treasurers and Tax Collector's and State legislator's we were successful in getting the Sr. Property Tax postponement Program approved into law and have worked side by side with the State Controller's Office to ensure a smooth roll out of the program to begin September 2016.
- Working in partnership with Placer County, the City of Nevada City, City of Grass Valley and the Town of Truckee, we were able to offer a countywide Property Assessed Clean Energy (PACE) program to Nevada County residents and business owners.

Objectives & Performance Measures for 2016-17:

Objective:

To efficiently and effectively provide collection, custody, investment, and cash management services to the County Departments, schools, and special districts.

Performance Measures:

- Deposit 100% of checks received within 24-hours.
- Manage cash flow needs daily and align investment durations as needed to ensure that cash is available 100% of the time.
- Secure investments that are in compliance 100% of the time to avoid potentially costly premature selling of securities.

Objective:

Provide exemplary service to all County taxpayers, and businesses through education and assistance in regards to secured and unsecured property tax billing and the collection process.



Treasurer and Tax Collector

Performance Measures:

- Monitor and update the website daily for 24/7 timely and accurate information provided to the public.
- Respond to all taxpayer inquiries within 24-hours.
- Process 95% or more of daily incoming tax payments within 24-hours.
- Offer and promote payment plans to all taxpayers who qualify.
- Provide continued education on property tax laws through tax time press releases and mailers.
- Provide in-person tax payment services to Eastern County residents during peak tax times.
- Make site visits to the business communities for business owners to personally inquire about the tax process.

Objective:

Bring in a more robust electronic payment processing vendor in order to increase the number of payments received electronically, countywide, thus reducing staff time processing payments and allowing more customer payment options.

Performance Measures:

- Work with county departments wanting electronic payments means to determine specific needs.
- Develop and issue a Request for Proposal to effectively select the optimum solution.
- Implement new electronic payment system by Fall 2016.

Objective:

To continue to pursue new and clean up legislation in the areas of treasury management and property tax collection to improve upon outdated practices and allow for more streamlined, technologically advanced processes and procedures.

Performance Measures:

- Pass legislation that allows other means of timely payment besides a US postmark as so many taxpayers are using electronic means of payment.
- Pass legislation that allows for internet publication to decrease costs of publications.
- Monitor current legislation and September 2016 roll out of the Senior Property Tax Postponement Program to assure that it best serves the need of our taxpayers.

Objective:

To successfully implement the new property tax system in order to better serve county taxpayers with a more efficient and effective property tax administration process.

Performance Measures:

- Provide staff with proper training to effectively use and understand the functions of the property tax system
- Collaborate with Assessor, Auditor-Controller and Information Systems staff on the functionality and performance of the new system to provide more efficiency.
- Fully utilize the advanced technology by eliminating current manual processes and expanding tax bill processing options to include remittance processing and electronic billing.

Service Budget Unit Code	- 10203
Office/Department	- Treasurer – Tax Collector
Major Service Area	- General Government/Finance





Treasurer/Tax Collector (10203)

	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	13,150	5,900	6,980	8,000	8,000	35.6%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	68,848	71,700	67,900	65,500	65,500	-8.6%
Miscellaneous Revenues	16,801	15,500	15,500	12,000	12,000	-22.6%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,005,894	1,040,750	1,042,678	1,088,052	1,088,052	4.5%
Total Revenues	1,104,693	1,133,850	1,133,058	1,173,552	1,173,552	4%
Expenses						
Salaries & Benefits	845,439	882,937	874,876	899,805	899,805	1.9%
Services & Supplies	170,238	199,137	193,466	215,764	215,764	8.3%
Other Charges	56,370	51,776	64,716	57,983	57,983	12.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	32,645	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,104,693	1,133,850	1,133,058	1,173,552	1,173,552	4%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.00	8.00	8.00	8.00	8.00	
2016/17 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,173,552	1,173,552		-	
		1,173,552	1,173,552		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



