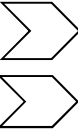


**TREASURER - TAX COLLECTOR**

Tina M. Vernon, Treasurer-Tax Collector



Treasurer - Tax Collector (10203) \$ 1,133,850

**Total** \$ 1,133,850





## Treasurer-Tax Collector Summary

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>																		
<b>Revenues</b>																								
Taxes	-	-	-	-	-	NA																		
Licenses, Permits & Franchises	-	-	-	-	-	NA																		
Fines, Forfeitures, & Penalties	6,767	5,000	5,900	5,900	5,900	18.0%																		
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Other Financing Sources	-	-	-	-	-	NA																		
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<b>Total Revenues</b>	<b>1,017,666</b>	<b>1,083,144</b>	<b>1,082,076</b>	<b>1,133,850</b>	<b>1,133,850</b>	<b>5%</b>																		
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<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>																			
<b>Staffing:</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">June 30, 2015 Projected Fund Balance</th> <th style="text-align: center;">FY 15/16 Revenue</th> <th style="text-align: center;">FY 15/16 Expense</th> <th style="text-align: center;">FY 15/16 Net Change</th> <th style="text-align: center;">June 30, 2016 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,133,850</td> <td style="text-align: right;">1,133,850</td> <td style="text-align: center;">-</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>1,133,850</b></td> <td style="text-align: right;"><b>1,133,850</b></td> <td style="text-align: center;"><b>-</b></td> </tr> </tbody> </table>								June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	1,133,850	1,133,850	-				<b>1,133,850</b>	<b>1,133,850</b>	<b>-</b>
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\* See General Fund Balance and Reserves in Section 1 for the FY 2015-16 General Fund analysis.



# Treasurer and Tax Collector

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## 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 2014-15:

- Received the California Municipal Treasurer's Association Certification for our Investment Policy for the second year in a row and now have a staff member performing reviews for the organization.
- Our investments continue to perform above statewide county average at 1% 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.
- Through the use of a new portfolio management system, we have improved monthly treasury reports that are more transparent and user-friendly.
- Continue to maintain a high collection rate of property related taxes with delinquency rates at 2% for secured and 1% for unsecured for total receipts of all taxes at \$190.6 million for fiscal year 2013-14.
- Implemented remittance processing software that allows tax payments to be digitally scanned, posted to our system and deposited to the bank automatically. This has eliminated the need for

future microfiche, courier services and extra staff at tax time, saving taxpayers' dollars and staff time.

- Actively monitoring 88 bankruptcy cases, of which eight are active payment cases and 5 are newly filed claims during fiscal year 2013-2014, collecting an additional \$192,326.43 of tax payer dollars.
- Actively monitored 148 Transient Occupancy Accounts and collected just over \$293,743 for 2014, an increase of \$30,000 over 2013.
- Collected \$167K in revenue on active unsecured delinquent accounts for 2013-14 reducing the outstanding amount of delinquent unsecured taxes by 62%.
- Continue to provide public education on "Avoiding Penalties" and "Understanding Postmarks" which contributes to the decrease in delinquent accounts for secured and unsecured.
- Through combined efforts by the County Association of County Treasurers and Tax Collector's and State legislator's we were successful in getting the Senior Property Tax Postponement Program reinstated for California Seniors and Disabled. This program will begin accepting applications in 2016.

## Objectives & Performance Measures for 2015-16:

### 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



# Treasurer and Tax Collector

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regards to secured and unsecured property tax billing and the collection process.

## 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.
- Hold quarterly public meetings in the business communities for business owners to actively inquire about the tax process.

## Objective:

To further investigate internal processes to determine areas of improvement and identify areas in which technology can assist in workflow and workload.

## Performance Measures:

- Reduce time spent on duplication of data entry by 10%.
- Increase the scope and availability of tax and treasury related data for our taxpayer's.
- Streamline the tax payment processes to allow for more electronic means of payments.
- Eliminate the need for excel spreadsheet tracking by at least 50%.

## Objective:

Implement the Property Assessed Clean Energy (PACE) Program by partnering with Placer County for program administration.

## Performance Measures:

- Work with the Board of Supervisors to obtain support of the program and the passage of needed resolutions and ordinances for the program to operate in Nevada County.
- Seek partnership with the City of Grass Valley, City of Nevada City and the Town of Truckee to join the district so that the city limit populations can utilize the program.
- Successfully complete PACE projects in Nevada County by year-end so that citizens can benefit

from the increased job opportunities, the increased county revenues from the investment and the solid energy retrofits to their homes and businesses.

## 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.
- Pass legislation that allows for the one-time versus an annual delegation of authority to the Treasury to invest that would remain in place throughout the term of the current Treasury unless revoked.

## 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)

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<b>2015/16 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,133,850	1,133,850		-	
		<b>1,133,850</b>	<b>1,133,850</b>		<b>-</b>	

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



