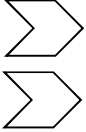


TREASURER - TAX COLLECTOR

Tina M. Vernon, Treasurer-Tax Collector



Treasurer - Tax Collector (10203) \$ 1,083,144

Total \$ 1,083,144





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 2013-14:

- Our Investment Policy underwent an intense review process and received certification from the California Municipal Treasurer's Association becoming the first California County to receive this certification.
- 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.
- Improved on our already high collection rate of secured, unsecured, and public utility taxes, with delinquency rates less than 2% for secured and unsecured and 0% for public utility taxes for total receipts of \$187 million for fiscal year 2012-13.
- Established a new banking relationship for the County Treasury which will save pool participants over \$30,000 per year while streamlining and automating more services.
- Actively monitoring 99 bankruptcy cases, of which eleven are active payment cases and seven are newly filed claims during calendar

year 2013, protecting an additional \$20,338 of tax payer dollars.

- Actively monitored 144 Transient Occupancy Accounts and collected just over \$294,000 for 2013, an increase of \$50,000 over 2012.
- Collected \$224K in revenue on active unsecured delinquent accounts for 2012-13 and reduced the delinquent dollar amount by over \$100,000.
- Continue to provide public education on "Avoiding Penalties" and "Understanding Postmarks" which contributes to the decrease in delinquent accounts for secured and unsecured.
- Worked with the Auditor-Controller and various departments to implement over-the-counter credit card payments and to increase the number of county departments accepting credit cards.
- Improved cash flow for the month of October through the early mailing of 2013-14 tax bills which allows early investment of these funds and increased investment earnings for pool participants.

Objectives & Performance Measures for 2014-15:

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:

- Promote the use of the new and improved website for 24/7 information and assistance to all taxpayers who contact the office by phone.
- Respond to all taxpayers within 24-hours of inquiry.
- Process 95% or more of daily incoming tax payments within 24-hours.
- Offer and promote payment plans to all taxpayers who qualify.
- Educate new home owners on the process of new home ownership and property taxes through tax time press releases and mailers.
- Hold quarterly public meetings in the business communities for business owners to actively inquire about the tax process.

Objective:

To transfer all documents that are on our network to the SharePoint system, creating a better organized and more robust document management system which will allow us to successfully implement eDeposit and remittance processing and eliminate microfiche and microfilm.

Performance Measures:

- Transfer all stored documents from our network drives into the SharePoint system.
- Implement remittance processing and eDeposit to allow for the scanning of tax and treasury deposits.
- Scan and deposit 100% of Treasury deposits electronically, eliminating courier services and saving \$3,600 per year.
- Eliminate the microfilm and microfiche contract saving \$5,000 per year.
- Decrease time by 50% in preparing deposits and data entry into the tax system.

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:

Continue involvement in the California Association of County Treasurers & Tax Collectors, to pursue new legislation and to clean up existing Revenue & Taxation code that surround property tax collection which are outdated, cumbersome, and costly.

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 amends the Senior Property Tax Postponement Program in order to provide a reasonable program that counties can support and one that allows seniors to be provided affordable assistance with property tax payments.

Objective:

To successfully implement the new property tax system in order to better serve the 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 efficiencies.
- 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>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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	8,979	4,400	4,900	5,000	5,000	13.6%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	72,155	69,850	73,120	73,400	73,400	5.1%
Miscellaneous Revenues	16,172	13,000	14,592	14,000	14,000	7.7%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	903,347	941,699	887,464	990,744	990,744	5.2%
Total Revenues	1,000,653	1,028,949	980,076	1,083,144	1,083,144	5%
Expenses						
Salaries & Benefits	778,421	757,950	739,723	820,111	820,111	8.2%
Services & Supplies	222,232	270,999	240,353	263,033	263,033	-2.9%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,000,653	1,028,949	980,076	1,083,144	1,083,144	5%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.00	8.00	8.00	8.00	8.00	
2014/15 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund # 0101	1,083,144	1,083,144		-	
		1,083,144	1,083,144		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



