



# County of El Dorado

## Chief Administrative Office

330 Fair Lane  
Placerville, CA 95667-4197

Don Ashton, MPA  
Chief Administrative Officer

Phone (530) 621-5530  
Fax (530) 626-5730

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TO: Chair, Charter Review Committee

FROM: Don Ashton   
Chief Administrative Officer

SUBJECT: REVIEW OF ELECTED DEPARTMENT HEAD POSITIONS

This is to provide the Charter Review Committee with additional information as a result of the Board's direction to review the elected positions of Auditor-Controller, Recorder-Clerk, Surveyor and Treasurer/Tax-Collector. Based on information available from the California State Association of Counties (CSAC), the following is a summary of how each position is filled (elected or appointed) in each county.

### Auditor-Controller

In 54 of the 58 counties, the Auditor-Controller is an independent, nonpartisan elected office established to provide various accounting and property tax administration services to the county government, special districts, schools and cities. The four counties with appointed officers are: 1) San Francisco, Controller appointed for eight years; 2) Santa Clara, appointed Director of Finance; 3) Los Angeles, appointed Auditor-Controller; and 4) San Diego, appointed Auditor and Controller. The Auditor-Controller is the chief accounting officer of the county responsible for budget control, disbursements and receipts, and financial reporting. In addition, this office is responsible for audits of certain agencies within the county. Also, the position may be combined with the treasurer-tax collector position, with the title Director of Finance, and/or county recorder, or even the county clerk.

### County Clerk

The County Clerks, except in several large counties where they are appointed, are nonpartisan, countywide elected officials serving four-year terms. Due to the complexity of the arrangements in each of the 58 counties in California, the County Clerk may also assume a variety of other duties and its office may be consolidated with other separate, independently elected countywide offices such as the tax collector-treasurer, auditor, assessor, or public guardian. Depending on the county organization, the County Clerk may also be the Registrar of Voters, Recorder, Clerk of the Board of Supervisors, and/or Clerk of the Superior or Municipal Court. To illustrate, Placer County has a County Clerk-Recorder-Registrar, San Diego has a Recorder-County Clerk, and Fresno has a County Clerk-Registrar of Voters. In some counties, each office is independent and the Clerk, Registrar, or Recorder may be either elected or appointed by the Board of Supervisors, depending on the provisions of state law or the respective county charter.

Surveyor

California Government Code Section 27550 requires the surveyor to be a person authorized to practice land surveying in this state. In addition, the surveyor shall be elected in the same manner and for the same term as other county officers unless the board of supervisors of the county shall have provided by ordinance for his or her appointment by the board. If so appointed, the surveyor shall serve at the will of the board.

El Dorado County is the only county in the State with an elected Surveyor.

Treasurer/Tax-Collector

The combined offices of Treasurer and Tax Collector exist in all of California's 58 counties. With the exceptions of Los Angeles, Sacramento, and Santa Clara Counties, all Treasurer-Tax Collectors are nonpartisan countywide elected officeholders serving four-year terms.

The Tax Collector's role is to administer the billing, collection, and reporting of property tax revenues levied annually throughout California for not only the county, but also cities, schools, and special districts. The Tax Collector operates under provisions of the State Constitution and statutes principally codified in the Revenue and Taxation Code. After five years, real property tax delinquencies result in Tax Defaulted Property Sales conducted by the Tax Collector.

The Treasurer serves as the depository for all funds belonging to the county, schools, and other special districts within each county. Operating primarily under the Government Code, the Treasurer receives, deposits, and manages investments for over \$70 billion generated from taxes, fees, grants, and bond proceeds. In addition, the Treasurer is the principal in the issuance of county debt obligations which support a variety of construction projects and other county financing needs. Treasurers also sit as ex-officio members of the retirement boards for the 20 counties participating in the 1937 County Retirement Act.

The Treasurer-Tax Collector's office can research property tax related questions, provide investment and cash flow information, assist in developing financing options for county projects, and provide general banking services for county departments and affiliated agencies. In addition, many Boards of Supervisors have established debt advisory or finance subcommittees where the Treasurer-Tax Collector may be a participating member.

I hope you find this information helpful in your review. Please let me know if you have any questions or need any further assistance from my office.

- c. Members, Honorable Board of Supervisors
- Auditor-Controller
- Recorder-Clerk
- Surveyor
- Treasurer/Tax-Collector
- Clerk of the Board