



## Legislation Text

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**File #:** 19-0220, **Version:** 1

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Treasurer-Tax Collector Department recommending the Board approve and authorize the Chair to sign Resolution **020-2019** amending the Authorized Personnel Allocation Resolution 132-2018 to add 1.0 FTE Revenue Recovery Officer I to the Treasurer-Tax Collector Department personnel allocation. (Est. Time: 5 Min.)

**FUNDING:** Departmental savings identified for Fiscal Year 2018/2019. For Fiscal Year 2019/2020, revenue generated from collection of delinquent Unsecured Taxes, Transient Occupancy Taxes, reducing the temporary employee budget and General Fund.

### **DISCUSSION / BACKGROUND**

The Treasurer-Tax Collector Department staff includes one part-time, extra-help Revenue Recovery Officer I position. This position is responsible for field work. This work includes collections of delinquent tax accounts. These accounts include business equipment, boat, plane, mobile home and other similar types of accounts.

Current awaiting collection are 1,525 delinquent accounts, representing \$807,206 in monies owed to the County. For the period of April 2018, through the beginning of December 2018, the extra-help Revenue Recovery Officer collected on 848 accounts amounting to \$100,100. It is important to note that no other job classification in the Treasurer-Tax Collector Department is permitted, per the classification description, to perform the duties of field collections.

This extra-help position also posts notices on properties that will be listed for auction at the annual Public Auction Tax Sale. Such postings are a legal requirement prior to the County auctioning the property. Over the last three years, the County has posted notices on 226 parcels for property tax auction. The County received \$4,223,206 in revenue from the most recent three public auctions, both from redemption prior to the sale and from actual sales. Those properties redeemed from tax sale typically make timely payments of property taxes in the future. While the tax sale takes significant effort by many of the staff in the Tax Collector Department, it is imperative that someone perform the function of field postings thereby ensuring compliance with the legal requirement. Again, the duties of field postings are not permitted in other line staff job classifications in the Department.

If this request for a full-time position is approved, the Department will also utilize the position to disseminate information regarding AB 587, the State's amnesty program for mobile home property taxes. This State Program offers relief to low-income seniors and persons with disabilities who might not otherwise ever be able to become current with their mobile home taxes. This is a public service function of the Treasurer-Tax Collector Department.

Once the Commercial Cannabis Program is implemented, additional tax revenue will be generated.

As has been seen with all other tax programs, a percentage of those taxes will go into default. This position will seek to recover those defaulted taxes that would otherwise go uncollected.

The Department has identified salary savings of \$22,028 (primarily due to position vacancies) in order to fund 1.0 FTE Revenue Recovery Officer I position through the end of this fiscal year. The projected annual cost for a Revenue Recovery Officer I - Step 1 is \$55,857. In order to fund the position in future years, the Department will reduce the Extra Help Budget by \$40,000 and the revenue generated by tax collection activities will offset the remainder of the costs.

### **ALTERNATIVES**

The Board could decline to adopt the attached Resolution amending the Authorized Personnel Allocation Resolution, and maintain the current personnel structure. However, there would be a potential loss in revenue collection.

### **PRIOR BOARD ACTION**

N/A

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

No impact to net County cost. The Department has identified salary savings of \$22,028 (primarily due to position vacancies) in order to fund 1.0 FTE Revenue Recovery Officer I position through the end of this fiscal year. The projected annual cost for a Revenue Recovery Officer I - Step 1 is \$55,857. In order to fund the position in future years, the Department will reduce the Extra Help Budget by \$40,000 and the revenue generated by tax collection activities will offset the remainder of the costs.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

- 1) Clerk of the Board to obtain Chair's signature on one original of the Resolution.
- 2) Clerk of the Board to provide one certified copy of the signed Resolution to the Human Resources Department, attention Katie Lee.

### **STRATEGIC PLAN COMPONENT**

Good Governance

### **CONTACT**

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