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Modifying Qualifications for the San Mateo County Treasurer/Tax Collector Office

Issue

Should the Board of Supervisors adopt the added qualifications contained in California Government Code Section 27000.7 for the office of San Mateo County Treasurer/Tax Collector?

Background

The State of California Constitution allows counties to establish their own County Charter and to identify in the Charter positions elected by the voters of the County. The current San Mateo County Charter provides for elected officers including the five-member Board of Supervisors (Board) and the positions of Sheriff, Coroner, District Attorney, County Controller, County Assessor, and County Treasurer/Tax Collector. The qualifications for Assessor are mandated by state law. State law allows the Board of Supervisors to adopt added qualifications for Controller and in 2000 the Board of Supervisors adopted those qualifications. State statute also authorizes the Board of Supervisors to adopt added qualifications for Treasurer/Tax Collector. To date, the Board has not taken action to adopt the added qualifications for Treasurer/Tax Collector.

The current qualifications for Treasurer/Tax Collector, consistent with California Government Code Section 24001, are: be a citizen of the United States and a registered voter of the county in which the duties of the office are to be exercised at the time that nomination papers are issued to the person or at the time of the person's appointment.

Government Code Section 27000.7, effective in 1996, provides for the following added qualifications for Treasurer/Tax Collector:

- (a) No person shall be eligible for election or appointment to the office of county treasurer, county tax collector, or county treasurer-tax collector of any county unless that person meets at least one of the following criteria:
 - (1) The person has served in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
 - (2) The person possesses a valid baccalaureate, masters, or doctoral degree from an

accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(3) The person possesses a valid certificate issued by the California Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code, showing that person to be, and possesses a permit authorizing that person to practice as, a certified public accountant.

(4) The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(5) The person possesses a valid certificate issued by the Treasury Management Association showing the person to be designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(b) This section shall only apply to any person duly elected or appointed as a county treasurer, county tax collector, or county treasurer-tax collector on or after January 1, 1998.

Government Code Section 27000.6 provides for the following:

The provisions of Sections 27000.7, 27000.8, and 27000.9 shall become effective only in those counties in which, prior to the first date of the period for filing declarations of candidacy for the office of county treasurer, county tax collector, or county treasurer-tax collector, the board of supervisors by majority vote at a regular meeting with all members present, enact an ordinance adopting the provisions of those sections. That ordinance may be repealed by the board of supervisors at any time.¹

The Board has not enacted the provisions of Government Code Section 27000.7 for the Treasurer/Tax Collector office.

The Board can, by ordinance, adopt additional qualifications for the Treasurer/Tax Collector prior to the first date of the period for filing declarations of candidacy for the office. The next election for Treasurer/Tax Collector is scheduled for June 2010 and the first date for filing declarations of candidacy is February 16, 2010. If the Board enacts the ordinance after February 15, 2010 the added qualifications would be in effect for the 2014 election.

Investigation

While investigating another matter, this issue came to the attention of the San Mateo County 2009-10 Civil Grand Jury (Grand Jury). The Grand Jury reviewed and researched the County Charter and ordinances, state law, and selected websites from other counties in California.

¹ Sections 27000.8 and 27000.9 relate to continuing education requirements during the term of office. See attached.

Findings

1. The San Mateo County Charter designates the Treasurer/Tax Collector position as an elected office.
2. The Board of Supervisors has the authority to adopt, by ordinance, additional qualifications for the Treasurer/Tax Collector as specified in Government Code Section 27000.7.
3. The Board of Supervisors has not adopted the additional Government Code qualifications for the Treasurer/Tax Collector.
4. The current County Treasurer/Tax Collector meets the additional qualifications of Government Code Section 27000.7.
5. The Treasurer/Tax Collector has announced his retirement from office.
6. Any ordinance adopting additional qualifications for the Treasurer/Tax Collector must be enacted by February 15, 2010.

Conclusions

1. The San Mateo County Board of Supervisors should enact an ordinance, to adopt the additional California Government Code Section 27000.7 qualifications for County Treasurer/Tax Collector.
2. The Board should enact, as soon as possible, the appropriate ordinance to be in effect no later than February 15, 2010 to ensure that candidates filing for the Treasurer/Tax Collector position meet the qualifications of the Government Code.
3. If the Board waits beyond February 15, 2010 to enact the appropriate ordinance it will not be in effect until the Treasurer/Tax Collector election of 2014.
4. Expanding the qualifications of the Treasurer/Tax Collector to include the additional qualifications in Government Code Section 27000.7 will ensure that San Mateo County continues to have qualified individuals serving as Treasurer/Tax Collector.

Recommendation

The 2009-10 San Mateo County Civil Grand Jury recommends that the San Mateo County Board of Supervisors:

Enact an ordinance adopting the qualifications for County Treasurer/Tax Collector as set forth in Government Code Section 27000.7 and, further recommends that said ordinance be enacted prior to the first date of the period for filing declarations of candidacy for the office for the 2010 election.

Attachment

Government Code § 27000.8. County treasurers and tax collectors serving on January 1, 1996; service for remaining term; continuing education; certification; violation

Any duly elected county treasurer, county tax collector, or county treasurer-tax collector serving in that office on January 1, 1996, may serve for his or her remaining term of office during which period of time the requirements of this section shall not apply. After the election of a county treasurer, county tax collector, or county treasurer-tax collector to office, that person shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the State Controller a certification indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any elected county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.

Government Code § 27000.9. Continuing education; requirements beginning in 2000; certification; violation

Notwithstanding any other requirement of law, any duly appointed county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector shall, beginning in 2000, complete a valid continuing course of study as prescribed in this section, and shall, on or before June 30 of each two-year period, render to the State Controller, a certification indicating that the county officer has successfully completed a continuing education program consisting of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.




COUNTY OF SAN MATEO
Inter-Departmental Correspondence



COUNTY MANAGER

DATE: January 27, 2010
BOARD MEETING DATE: February 9, 2010
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors
FROM: David S. Boesch, County Manager 
SUBJECT: Response to 2009-10 Grand Jury Report Regarding Qualifications of the Treasurer-Tax Collector

RECOMMENDATION:

Adopt the recommended responses to the 2009-10 Grand Jury Report "Modifying Qualifications for the San Mateo County Treasurer/Tax Collector Office."

BACKGROUND:

On December 14, 2009, the Grand Jury issued a report recommending that this Board adopt the additional qualifications for Treasurer-Tax Collector as set forth in Government Code section 27000.7, to be effective for the term commencing in January 2011. By law, the Board has ninety (90) days to respond to the findings and recommendations. Because waiting the full ninety(90) days would render the Grand Jury's recommendation moot, this matter was brought to the Board at its January 26, 2010 meeting. At its January 26, 2010, meeting the Board introduced an ordinance adding qualifications for the San Mateo County Treasurer-Tax Collector to become effective January 2015, and establishing continuing education requirements for San Mateo County Treasurer-Tax Collector, to become effective January 2011. Adoption of the ordinance is set for the meeting of February 9, 2010.

DISCUSSION:

The following are the recommended responses to the Grand Jury's findings and recommendations as contained in its report:

Findings:

"1. The San Mateo County Charter designates the Treasurer/Tax Collector position as an elected office."

Agree.

"2. The Board of Supervisors has the authority to adopt, by ordinance, additional

qualifications for the Treasurer/Tax Collector as specified in Government Code Section 27000.7."

Agree.

"3. The Board of Supervisors has not adopted the additional Government Code qualifications for the Treasurer/Tax Collector."

Agree.

"4. The current County Treasurer/Tax Collector meets the additional qualifications of Government Code Section 27000.7."

Agree.

"5. The Treasurer/Tax Collector has announced his retirement from office."

Agree.

"6. Any ordinance adopting additional qualifications for the Treasurer/Tax Collector must be enacted by February 15, 2010."

Agree in part. Pursuant to Government Code § 27000.6, if the additional qualifications were to apply to the candidates for Treasurer-Tax Collector for the June 2010 ballot, the provisions of Sections 27000.7 need to be adopted prior February 16, 2010, which is the commencement of the period for filing declarations of candidacy.

The following are the recommended responses to the Grand Jury's recommendations contained in their report:

Recommendations:

"Enact an ordinance adopting the qualifications for County Treasurer/Tax Collector as set forth in Government Code Section 27000.7 and, further recommends that said ordinance be enacted prior to the first date of the period for filing declarations of candidacy for the office for the 2010 election."

Response:

Agree in part. The current County Tax Collector-Treasurer has declared that he will not stand for election for the term commencing in January 2011. Almost immediately after his announcement, two prospective candidates announced their intention to run for the office of San Mateo County Treasurer-Tax Collector; one is a long-time member of management staff of the Office of the San Mateo County Treasurer-Tax Collector, and the other person is, among other qualifications, a certified public accountant. Both of these candidates have invested considerable time and energy in developing campaigns designed to educate voters about their qualifications and

fitness for the position of Treasurer-Tax Collector. It is not currently known whether there will be other candidates. Adopting additional qualifications so close to the candidate filing date of February 16, 2010, may create concern and uncertainty among announced and unannounced candidates. Accordingly, the ordinance set for adoption by the Board makes the additional qualifications to be effective for the term beginning in January 2015 and would allow all candidates for the upcoming term to present their qualifications to the voters and would ensure that all candidates for the following term have ample notice of the additional qualifications.

Once elected, it is critical that the County Treasurer-Tax Collector stay current with regard to the discipline of treasury management, public finance, public administration, governmental accounting, and directly related subjects. For that reason, the ordinance set for adoption by the Board makes the continuing education requirements set forth in Government Code section 27000.8, to become effective for the term beginning in January 2011.

This action contributes to the Shared Vision 2025 outcome of collaborative community by ensuring appropriate election qualifications and continuing education requirements are in place, with due regard to the pendency of the upcoming election.

FISCAL IMPACT:

None.

ORDINANCE NO. 04488
BOARD OF SUPERVISORS, COUNTY OF SAN MATEO,
STATE OF CALIFORNIA

* * * * *

AN ORDINANCE ADDING SECTIONS 2.91.020 AND 2.91.030 TO TITLE 2, ARTICLE 2.9, CHAPTER 2.91 OF THE SAN MATEO COUNTY ORDINANCE CODE ESTABLISHING ADDITIONAL QUALIFICATIONS FOR THE SAN MATEO COUNTY TREASURER-TAX COLLECTOR AS PROVIDED FOR IN GOVERNMENT CODE SECTION 27000.7, TO BECOME EFFECTIVE IN JANUARY 2015; AND CONTINUING EDUCATION REQUIREMENTS FOR THE SAN MATEO COUNTY TREASURER-TAX COLLECTOR AS PROVIDED FOR IN GOVERNMENT CODE SECTION 27000.8, TO BECOME EFFECTIVE IN JANUARY 2011.

The Board of Supervisors of the County of San Mateo, State of California,
ORDAINS as follows

SECTION 1. Sections 2.91.020 and is hereby added to Title 2, Article 2.9, Chapter 2.91 of the San Mateo County Ordinance Code and shall read as follows:

Section 2.91.020 Qualifications for County Treasurer-Tax Collector.

For the term commencing January 2015 and thereafter, the qualifications for County Treasurer-Tax Collector shall be those established by Section 27000.7 of Article 1, Chapter 5, of the Government Code and any amendments thereto.

SECTION 2. Section 2.91.030 is hereby added to Title 2, Article 2.9, Chapter 2.91 of the San Mateo County Ordinance Code and shall read as follows:

Section 2.91.030 Continuing Education Requirements for County Treasurer-Tax Collector.

For the term commencing January 2011 and thereafter, the person holding the office of County Treasurer-Tax Collector shall satisfy the applicable continuing

education requirements as set forth in Section 27000.8 of Article 1, Chapter 5, of the Government Code and any amendments thereto.

SECTION 3. This Ordinance shall be effective thirty (30) days from the passage date thereof.

Regularly passed and adopted this 9th day of February, 2010.

AYES and in favor of said ordinance:

Supervisors: MARK CHURCH
CAROLE GROOM
RICHARD S. GORDON
ROSE JACOBS GIBSON
ADRIENNE J. TISSIER

NOES and against said ordinance:

Supervisors: NONE

Absent Supervisors: NONE

Richard S. Gordon
President, Board of Supervisors
County of San Mateo
State of California

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.

Marie L. Peterson
Marie L. Peterson, Deputy
Clerk of the Board of Supervisors