

**MEMORANDUM  
PERSONNEL DEPARTMENT  
COUNTY OF PLACER**

**To:** Board of Supervisors  
**From:** Civil Service Commission  
**By:** Nancy Nittler, Personnel Director  
**Date:** June 13, 2006  
**Subject:** New classification and reallocation recommendation from the Civil Service Commission affecting positions within the Treasurer/Tax Collector Department.

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**ACTION REQUESTED**

Approve the attached ordinance regarding recommendations from the Civil Service Commission affecting the positions of Tax Collections Officer and Senior Collection Agent within the Treasurer/Tax Collector Department.

**TREASURER/TAX COLLECTOR DEPARTMENT**

The Civil Service Commission approved the new classification of Tax Collections Officer, Grade 433 (\$5,062 - \$6,153 monthly).

**Basis for Recommendation**

At the request of the Treasurer/Tax Collector, a classification review took place to assess the appropriate classification for specific duties needing to be performed within the Treasurer/Tax Collector Department. During the classification review, staff in the Treasurer/Tax Manager Division identified a set of critical tax collection related duties and responsibilities associated with asset seizure and delinquent tax collection that have not been fully addressed under the current classification structure.

The essential and core duties that the Treasurer Tax Collector intends to assign to this position include:

- Conduct comprehensive and confidential investigations of defaulted unsecured property taxes, perform related property traces to locate the assets of property tax debtors and develop a plan to collect these assets. Conduct field visits to confirm the location of assets for potential seizure.
- Oversee and coordinate the Treasurer Tax Collector's interest when taking legal action to obtain debtor assets; assist County Counsel in providing information needed for legal actions; and represent the County at the small claims court and may testify on other legal cases.
- Coordinate and execute the necessary documents for asset seizure and prepare and provide records for recovery of delinquent unsecured property taxes subject to Federal bankruptcy.

This new management classification will be responsible for oversight and coordination of delinquent tax account monitoring and asset seizure and will investigate other acts which indicate conspiracy to evade taxes. This position

will also serve as a member of the Treasurer Tax Collector's management team and provide transition and succession planning alternatives for the Treasurer Tax Collector Department as key staff in leadership roles plan to retire from County service.

The position in the Treasurer Tax Collector's Office recommended for reallocation to the newly created classification is currently entitled Senior Collections Agent, the supervisory classification in the classification series. The Treasurer Tax Collector has attempted to fill this position on four separate occasions and has found that the existing job description, salary and scope of work do not attract candidates with the skills required to perform the complex asset seizure activities.

Every alternative to expand and modify the existing job specification was considered and the Personnel Department concurs with the Treasurer Tax Collector's request that a new classification be created.

The existing classification specification (Senior Collection Agent) cannot be revised or modified to specifically address the needs of the Treasurer Tax Collector as 1) the existing classification is used in another Department (Administrative Services) who have divergent needs and responsibilities and are satisfied with the current job specification and 2) the existing specification does not contain the essential and core duties that must be performed when conducting asset seizure.

This position would receive direct supervision from the Tax Manager. It is intended that this position will be filled through a competitive recruitment process.

Salary for this classification was derived from the in-depth analysis of the duties and role the position would have in the organization and compared to comparable management classifications in terms of level of responsibilities and complexity of work involved. The proposed salary range reflects a 13 percent differential to the Tax manager, consistent with the county's compensation plan.

Based on the information presented herein, the County Executive's Office and the Personnel Department supports the Treasurer/Tax Collector Department's request to create the new classification.

#### **FISCAL IMPACT**

There is no fiscal impact to the County in the current fiscal year, as the Treasurer-Tax Collector Department does not anticipate filling the newly classified Tax Collections Officer allocation during FY 2005-06. The Tax Collections Officer allocation and funding will be included in the department's FY 2006-07 budget. The estimated total compensation increase of \$30,000 associated with this new classification will be offset through increased collections

of the delinquent unsecured tax roll. The outstanding delinquent unsecured taxes currently stand at approximately \$1.5 million.

**RECOMMENDATION**

It is recommended that your Board approve the attached ordinance amending Placer County Code, Chapter 3, sections 3.12.010, Appendix 1, and 3.12.020 Classified service schedule of classifications, salary plan and grade.

## Before the Board Of Supervisors County of Placer, State of California

In the matter of: An ordinance amending Placer County Code, Chapter 3, Section 3.12.010, Appendix 1, relating to the department of Treasurer/Tax Collector

Ordinance No.: \_\_\_\_\_

First Reading: \_\_\_\_\_

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held \_\_\_\_\_, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chairman, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_  
**THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA,  
DOES HEREBY ORDAIN AS FOLLOWS:**

That Placer County Code, Chapter 3, Section 3.12.010, Appendix 1, and 3.12.020 are hereby amended as indicated on the attached: (Additions to ordinance shown in bold/underline, deletions shown with strike-through.)

Effective the first day of the pay period thirty days after the second reading.

*Chapter 3, Section 3.12.010, Appendix 1:*

**TREASURER - TAX COLLECTOR**

~~Collection Agent - Senior~~ 4

**Tax Collections Officer** 1

*Chapter 3, Section 3.12.020:*

**11727 Tax Collections Officer**      **MNGT- 8**      **433**

