

MEMORANDUM
OFFICE OF THE
Treasurer–Tax Collector
COUNTY OF PLACER

To: Honorable Board of Supervisors

From: Jenine Windeshausen, Treasurer-Tax Collector 

Date: January 5th, 2016

Subject: Post Retirement Employment Resolution

Action Requested

Adopt a resolution authorizing the Treasurer-Tax Collector's Office to offer Cathy Scott post-retirement employment prior to the California Public Employees' Retirement System (CalPERS) required 180 day wait period.

Background

CalPERS Circular Letter #200-002-14, dated January 14, 2014, stipulates a required 180 day wait period prior to post-retirement employment for retirees, but also offers four exceptions to the requirement on Page 4 of the Circular Letter, under the heading "180 DAY WAIT PERIOD", including, "... (b) Public agency or school employer provides a resolution certifying the nature of the employment and that the appointment is necessary to fill a critically needed position before the 180 days has passed;...".

Cathy Scott, a Treasurer-Tax Collector's Office employee for nearly 16 years is retiring effective December 26, 2015. After receiving notice of the impending retirement, the Treasurer-Tax Collector's Office began working with Human Resources to establish a list of applicants to fill the Tax Collections Officer position. This has left little time for the necessary training of the subsequent replacement in the various critically needed areas of unsecured property tax collections such as: conducting investigations, examining financial records, attaching bank accounts, attaching state income tax refunds, tax lien filings & legal action preparation.

The Treasurer-Tax Collector's Office is requesting that the Board approve the rehire of a retired employee who has a critical skill set which is needed following her retirement. The employee is willing to return as Extra Help for a period of time, estimated to be 6 months or longer due to the more complex collections involved.

Fiscal Impact

There is no fiscal impact. The salary expense for this temporary assignment is covered with Department salary savings.

Attachments: Resolution

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF PLACER, STATE OF CALIFORNIA**

In the matter of: A Resolution to authorizing the Placer County Treasurer-Tax Collector's Office to extend a post-retirement offer of employment prior to the 180 day wait period.

Resol. No. _____

The following _____ Resolution _____ was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held January 5, 2016 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairperson, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, in compliance with Government Code section 7522.56, Placer County must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

WHEREAS, Cathy Scott, CalPERS ID 4163533363 retired from the Placer County Treasurer-Tax Collector's Office in the position of Tax Collections Officer effective 12/26/15; and

WHEREAS, section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is June 23, 2016 without this certification resolution; and

WHEREAS, section 7522.56 provides that this exception to the 180 day wait period shall not apply if the retiree accepts any retirement-related incentive; and

WHEREAS, Placer County, the Treasurer-Tax Collector's Office and Cathy Scott certify that Cathy Scott has not and will not receive a Golden Handshake or any other retirement-related incentive; and

WHEREAS, Placer County hereby authorizes the appointment of Cathy Scott as an extra help retired annuitant to perform the duties, which require specialized skills, of Tax Collections Officer for the Placer County Treasurer-Tax Collector's Office under Government Code section 21224, effective 1/6/16; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the employment shall be limited to 960 hours per fiscal year; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

WHEREAS, the maximum base salary for this position is \$7,800.00 monthly and the hourly equivalent is \$45.00, and the minimum base salary for this position is \$6,416.80 and the hourly equivalent is \$37.02; and

WHEREAS, the hourly rate paid to Cathy Scott will be \$45.00; and

WHEREAS, Cathy Scott has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

NOW THEREFORE, BE IT HEREBY RESOLVED that the Placer County Board of Supervisors hereby certifies the nature of the appointment of Cathy Scott as described herein and that this appointment is necessary to fill the critically needed position of Tax Collections Officer for the Placer County Treasurer-Tax Collector's Office by 01/06/16 to allow for continued cross training of conducting investigations, examining financial records, attaching bank accounts, attaching state income tax refunds, tax lien filings & legal action preparation.

