



## Legislation Text

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**File #:** 18-968, **Version:** 1

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### MEMORANDUM

**TO:** Board of Supervisors

**FROM:** Jim Steele, 3rd District Supervisor

**DATE:** November 6, 2018

**SUBJECT:** Consideration of Report from the Treasurer-Tax Collector

#### EXECUTIVE SUMMARY:

The Treasurer-Tax Collector (T-TC) is responsible to administer billing, collection and reporting of property tax revenue levied annually for the County, the cities, schools and special districts. The office conducts tax defaulted property sales of real property after five years of tax delinquency. The office serves as the depository for all funds belonging to the County, schools and special districts. The office is responsible to receive, deposit and management investments of funds generated from taxes, fees, grants and if applicable, bond proceeds.

As is the case here in Lake County, the elective T-TC model is used in 56 of 58 counties and generally, such offices research property tax-related questions, provide investment and cash flow information, and assist in developing financing options for County projects. In many counties, Boards of Supervisors have established finance subcommittees of which the T-TC is a part.

The T-TC is one of three key financial offices, and its effectiveness has major implications for the County Budget, which is approved by the Board of Supervisors. Therefore, I am requesting that the T-TC provide an oral report, and be prepared to answer questions from our Board, concerning the status of operations in her department, including but not limited to:

Review of County of Lake - Statement of Investment Policy

Status of annual tax defaulted property sales of real property

Building capacity to keep pace with workload demands and move forward with needed enhancements

Response to complaints

**FISCAL IMPACT:** ☒ None ☐ Budgeted ☐ Non-Budgeted

Estimated Cost:

Amount Budgeted:

Additional Requested:

Annual Cost (if planned for future years):

**FISCAL IMPACT (Narrative):** None

**STAFFING IMPACT (if applicable):** None

**RECOMMENDED ACTION:**

Report and possible direction to staff.