Program Description
The Treasurer-Tax Collector is an elected position. The mandate of this office is to review, safeguard, and invest County, Schools, and Special Districts funds, and to collect taxes and revenues. The work activities are established by law in the Government Code, Revenue and Taxation Code, Streets and Highways Code, and State Constitution. The County Ordinance establishes the parameters dictating work activities of the office. This budget center consists of two operating units: Treasurer and Tax Collector.

The Treasury division serves as the depository for approximately 40 unique participants that include County government, various School Districts and many local Special Districts funds. The Treasurer is responsible for the management and investment of these agencies’ funds in a pooled investment program. Investments are made in accordance with Government Code and the Treasurer’s Statement of Investment Policy.

The Treasury processed over $620 million in separate deposit transactions for safekeeping and reinvesting. This division also reconciles over 18,500 checks and warrants each month. This is in addition to the electronic fund transfers and cash processing for the various pooled participants.

The Treasurer plays the key role in County financings and is a member of the County Employees Deferred Compensation Program, Debt Oversight Committee, Finance and Administration Committee, Fiscal Review Committee, and Technology Review Committee.
Treasurer-Tax Collector

Dan Mierzwa – Treasurer-Tax Collector

The Tax Collector processes property tax billings and collections for jurisdictions within Yuba County. Taxes include secured real estate, supplemental, and unsecured taxes (personal property taxes not secured by real estate), and prior year secured, supplemental, and unsecured taxes. The annual tax charge on the current secured property tax roll is excess of $75.5 million, unsecured $2.75 million and net supplemental taxes of $2.0 million. The Tax Collector also administers payment plans provided by revenue and taxation code. In addition, the office conducts public auction tax sales. The office discovers and collects fees for business licenses, bingo licenses, dance permits, collection of Transient Occupancy Tax, and the Resource Depletion fee.

The Treasurer-Tax Collector’s Department represents approximately one percent of the County’s General Fund expenditures. The County’s general fund contribution to operate these departments is $328,864. The Treasurer-Tax Collector’s Department is a revenue-generating department, either directly attributed to this office or produced on behalf of the County and its constituents. The main sources of revenues – the collection of taxes and earnings on the investments – have continued to perform well versus the markets in which they operate. Despite the limited amount of resources, the Treasurer and Tax Collector’s department has continued to maintain its primary purpose by providing uninterrupted service to the public and internal customers. All legally required notices have gone out and every attempt to put resources to these functions has been performed to maximize the effectiveness of the resources appropriated to this office.

Constitutionally mandated services have become the priority and then all activities are ranked according to the ability of the County, its constituents and the public to receive services and minimize the financial impact to operate these offices.

This department plays a key role bridging the County and many of other public entities in our geographic area. This office holds all depositors interest equally. We cannot hold the interest of one party or entity above the others. As such, the interest of the collective will be protected and maintained at all times. This is true in both aspects of the office with tax collections and treasury functions.

Accomplishments
FY 2018-2019

• Maintained continuous, uninterrupted service to the public and depositors Monday through Friday from 8 a.m. to 5 p.m. (with the exception of holidays observed by the County)
• Continued to outperform the market and our peers for the Treasury investments
• On track to meet or exceed previous year collections on the four major tax rolls
Performance Measures
FY 2018-2019 (completed five previous fiscal years)
Goals and Objectives
FY 2019-2020

• Preserve 100% of the principal amount of the funds held in the Treasury
• Maximize rate of return on investments
• Continue to increase collection rates on the four major tax rolls
• Utilize the auction process to recoup long-term outstanding property tax debt