



## FACT SHEET

### AB 1580 – Consolidation of Amador Auditor-Controller and Treasurer-Tax Collector

#### IN BRIEF

Amador County, like many small rural counties, faces difficulty allocating scarce financial resources to fund its critical operations.

Assembly Bill 1580 would allow the county to combine two like county government positions, saving money and creating greater efficiency.

Specifically, this bill allows Amador County to consolidate the duties of Auditor-Controller (AC) and Treasurer-Tax Collector (TTC) into the elected office of Auditor-Controller-Treasurer-Tax Collector by ordinance upon a vacancy in either office.

#### BACKGROUND & ISSUE

A county AC is an elected official serving as the principal financial and accounting officer of the county.<sup>1</sup> They are responsible for providing a broad range of financial accounting and auditing services to all county departments, agencies, and districts within a county whose funds are kept in the county treasury. A county TTC is an elected official and responsible for managing public funds and collecting tax revenue.<sup>2</sup> The TTC maintains the county treasury and collects all taxes and assessments. Whereas the TTC collects and maintains dollars, the AC accounts for and audits those dollars.

Given that local control is necessary to provide the appropriate flexibility for diverse governance in California, current law gives counties broad discretion to consolidate a variety of county offices and their duties in various configurations. The costs of state mandates combined with the core functions of

governance create difficult financial situations for under resourced counties, especially for those rural and less populated. As a result, many counties utilize this discretion to reduce costs and simplify operations. Among these configurations, Lake, Mendocino, Santa Cruz, Sonoma, Trinity, and Tulare Counties can consolidate their AC and TTC into one office by ordinance.<sup>3</sup>

#### SOLUTION

AB 1580 adds Amador County to the list of counties that can consolidate their AC and TTC.

This bill is a special statute and contains an urgency clause.

AB 1580 will reduce costs, save precious taxpayer dollars and creates a more simple and efficient county government.

#### SUPPORT

Amador County (Sponsor)

#### CONTACT

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<sup>1</sup> Government Code Sections 26880 and 26900.

<sup>2</sup> Government Code Sections 27000 and 27400.

<sup>3</sup> Government Code Section 24304.2.