



RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
MATTHEW JENNINGS

AGENDA

- Welcome
- Riverside County Overview
- State Context: California Counties
- Government Structures in California
- Treasurer-Tax Collector Functions
- Structural Change Proposals
- Role of CACTTC
- Q&A

RIVERSIDE COUNTY

- Riverside County is the 4th most populous county in California, home to over 2.4 million residents.
- It spans over 7,300 square miles, from suburban cities to rural deserts.
- **Fun Facts:**
 - Known for Coachella, Stagecoach and Palm Springs
 - Home to March Air Reserve Base
 - Famous residents include Frank Sinatra, Sonny Bono, John Wayne, Ronald Reagan, and even more recently, Dolly Parton.



STATE CONTEXT

California Counties



CALIFORNIA COUNTIES

- California has **58 counties**, often broken up into 5 geographic areas
- The largest (Los Angeles) has a population over 10 million; the smallest (Alpine) has fewer than 1,200.
- California counties provide a wide range of services, including public safety, social services, public health, elections, tax collection, and more.
- Thirteen counties, including Riverside County, operate their own public hospitals.



GOVERNMENT STRUCTURE IN CA

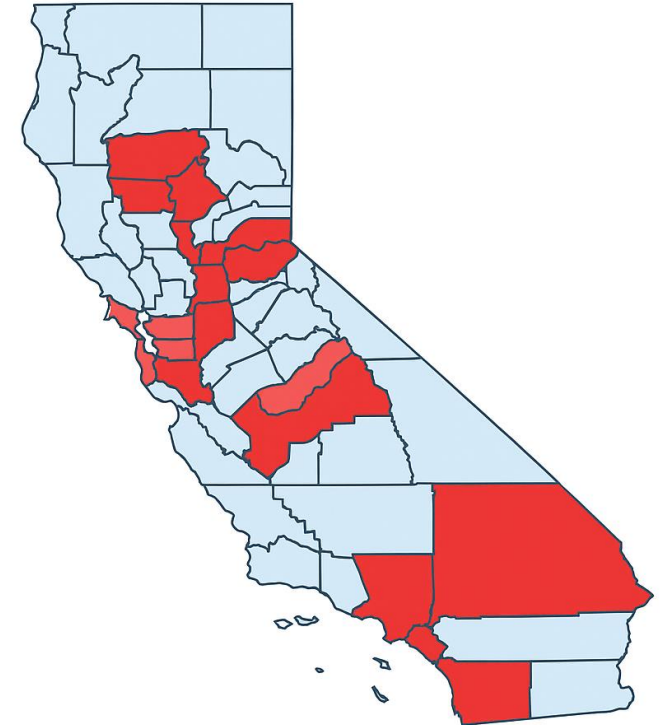
County Government Structure



GOVERNMENT STRUCTURE IN CA

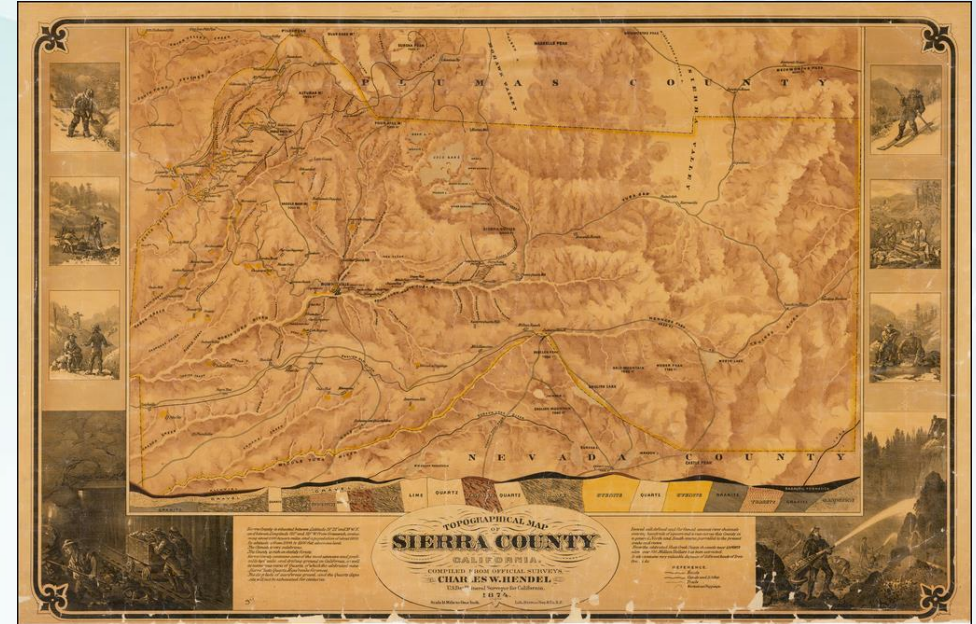
- California has both **general law counties (43)** and **charter counties (15)**.
- A General Law County follows the California Government Code, with its structure and powers fully dictated by state law.
- A Charter County operates under a voter approved charter, granting it greater authority to establish its own rules for the election and duties of county officials, and to customize its government structure.
- All counties are governed by an elected **Board of Supervisors** (usually 5 members).
- Elected officers include the Sheriff, District Attorney, Assessor, Auditor-Controller, Treasurer-Tax Collector, and Clerk-Recorder.

Map of Charter Counties



GOVERNMENT STRUCTURE IN CA

- In California, all counties have a combined Treasurer and Tax Collector office.
- Each County consolidated their Treasurer and Tax Collector offices at different times (1972 for Riverside).
- Seventeen of California's 58 counties have a combined Auditor-Controller and Treasurer-Tax Collector office.
- Effective March 4, 2025, Sierra County separated its previously combined Auditor-Controller and Treasurer-Tax Collector offices into distinct entities.
- Likewise, Santa Cruz consolidated their Treasurer-Tax Collector with the Clerk Recorder in 1994 but separated them back out in 2004.



GOVERNMENT STRUCTURE IN CA

Treasurer-Tax Collector Functions



KEY RESPONSIBILITIES

Treasurer Functions:

- Responsible for the banking relationship for all county departments and school districts
- Manage cash flows for the county and school districts
- Invest and safeguard public funds
 - California state law grants investment authority to the Board of Supervisors who delegates that authority to the Treasurer on an annual basis.
 - Riverside's TPIF (Treasurer's Pooled Investment Fund) has roughly \$17B in assets

Tax Collector Functions:

- Bill and Collect secured and unsecured property taxes
 - Riverside County secured roll contains about 1M properties and generates over \$6B annually.
- Default collections and hold tax sales (2% delinquency rate)
- Other items include: Map approvals, tax clearances, payment plans, exceptions, lender payments (CORTAC), and TOT



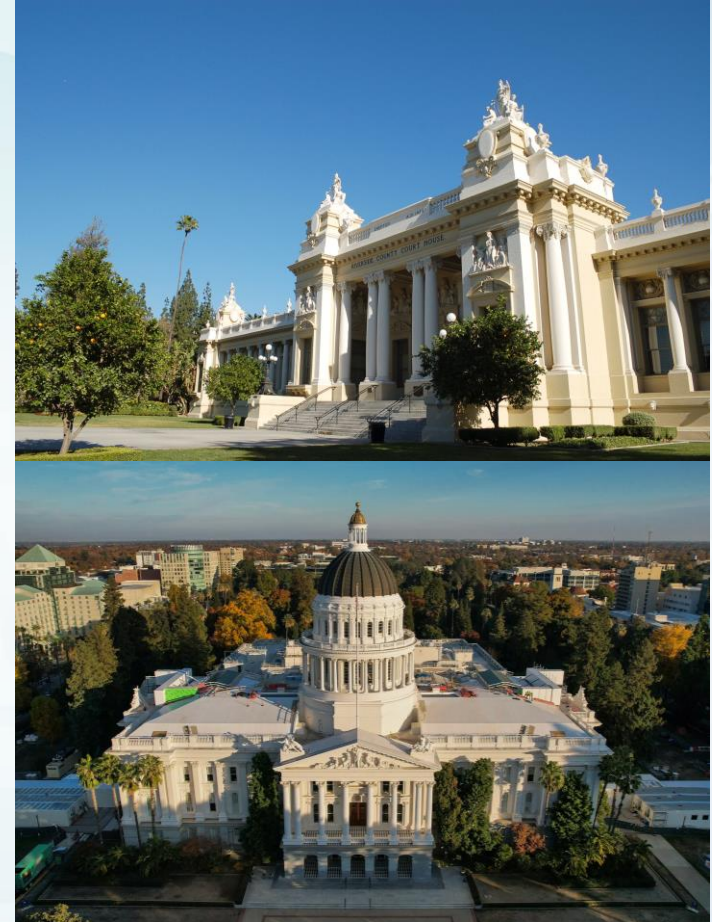
GOVERNMENT STRUCTURE IN CA

Structural Change Proposals



GOVERNMENT STRUCTURE IN CA

- California counties have considered and adopted various reforms.
- Proposals tend to focus on efficiency, professionalization, or political neutrality.
 - Consolidation of offices (e.g., combining Treasurer, Tax Collector, and Auditor or Public Administrator in some cases)
 - Example: Los Angeles Public Administrator; Riverside ACR
 - Shifting from elected to appointed roles
 - Example: Los Angeles, Sacramento, and Santa Clara counties have appointed, rather than elected, Treasurer-Tax Collectors. The Board of Supervisors appoints the Treasurer-Tax Collector in these counties.
 - San Bernardino County proposed an appointed tax collector (voter rejected)
- Future conversations may revolve around automation, regionalization, or AI-based tools.



ROLE OF THE STATE ASSOCIATION

California Association of County Treasurers and Tax Collectors



ROLE OF THE STATE ASSOCIATION

- **CACTTC:** California Association of County Treasurers and Tax Collectors
- Plays a critical role in:
 - Advocating for legislative and regulatory policies
 - Providing training and professional standards
 - Supporting members through reform debates
- The association monitors legislation and works with state lawmakers to ensure local input.
- CACTTC helps **block or shape** proposals that may affect office integrity or effectiveness.



Thank you

