

CHAPTER 2. COUNTY OFFICERS ELECTED

Section 2.02.010 Elected Officers.

The following officers are elected:

1. Assessor;
2. Auditor-Controller;
3. County Clerk-Recorder and Elections Official;
4. District Attorney;
5. Sheriff;
6. Treasurer-Tax Collector.

(Ord. 2518. (03/14/2023))

Section 2.02.020 Assessor.

The official filling the position of Assessor for the County of Nevada shall comply with the provisions of Cal. Gov't Code § 24002.5.

- A. *Position of Assessor.* The position of Assessor shall be an elected position as per Cal. Gov't Code § 24009.
- B. *Timing of Assessor Election.* Pursuant to Cal. Elec. Code §1300, the election to select the Assessor shall be held with the presidential primary.

(Ord. 2518. (03/14/2023))

Section 2.02.030 Auditor-Controller.

- A. *Position of County Auditor-Controller.* The official filling the position of County Auditor-Controller shall meet the provisions of Article 4 of Chapter 4, Part 3, Division 2, Title 3 of the Cal. Gov't Code, as may be amended from time to time, which are hereby adopted and made applicable to the County. (See Cal. Gov't Code §§ 26945—26946.)
- B. *Consolidation of Offices of Auditor and Controller.* The positions of Auditor and Controller shall be consolidated. The person holding the consolidated office shall qualify separately for each office. Duties and responsibilities of each office as described in Cal Gov't Code §§ 26800—26886 for the position of controller and Cal. Gov't Code §§ 26900—26946 for the position of auditor.
- C. *Election.* The position of Auditor-Controller shall be an elected position as per Cal. Gov't Code § 24009.
- D. *Timing of Auditor-Controller Election.* Pursuant to Cal. Elec. Code §1300, the election to select the Auditor-Controller shall be held with the presidential primary.

(Ord. 241. (01/03/1961); Ord. 2518. (03/14/2023))

Section 2.02.040 County Clerk-Recorder and Elections Official.

- A. *Position of County Clerk-Recorder, Elections Official.* The Official filling the position of County Clerk shall meet the qualifications and perform all the duties as provided for in Cal. Gov't Code §§ 26801—26861. The Clerk-Recorder shall serve as the ex officio Elections Official.
- B. *Consolidation of Offices of Clerk and Recorder.* The offices of County Clerk and County Recorder are hereby consolidated, as per Cal. Gov't Code § 24304, and the person hereafter elected or appointed shall qualify separately for each office, and office and shall receive the salaries pertaining thereto. Pursuant to Cal. Elec. Code § 320, the Clerk -Recorder shall serve as the ex officio Elections Official and shall perform the duties as Registrar of Voters as per Cal. Gov't Code § 26802. (For State law as to consolidation of County offices, see Cal. Gov't Code §§ 24300 to 24308.)
- C. *Election.* The position of County Clerk-Recorder is an elected position as per Cal. Gov't Code § 24009.
- D. *Timing of County Clerk-Recorder and Elections Official Election.* Pursuant to Cal. Elec. Code §1300, the election to select the County Clerk–Recorder and Elections official shall be held with the presidential primary.
(Ord. 308. (01/14/1965); Ord. 2518. (03/14/2023))

Section 2.02.050 District Attorney.

- A. *Position of District Attorney.* The official filling the position of District Attorney shall meet all requirements for this office including, but not limited to, being admitted to practice in the Supreme Court of the State, in accordance with Cal. Gov't Code § 24002.
- B. *Election.* The position of District Attorney is an elected position as per Cal. Gov't Code § 24009.
- C. *Timing of District Attorney Election.* Pursuant to Cal. Elec. Code §1300, the election to select the district attorney shall be held with the presidential primary.
(Ord. 2518. (03/14/2023))

Section 2.02.060 Sheriff—Coroner—Public Administrator.

- A. *Position of Sheriff.* The official filling the position of Sheriff shall meet all the qualifications and perform all the duties outlined by State statute, including but not limited to, Cal. Gov't Code §§ 24002—24004.5.
- B. *Consolidation of Offices of Sheriff, Coroner and Public Administrator.* The offices of Sheriff, Coroner, and Public Administrator are hereby consolidated, and the person holding such consolidated office by reason of election or appointment or consolidation shall qualify separately for each office and shall receive the salaries pertaining thereto.
- C. Animal Control is administratively delegated to the Sheriff.
- D. *Position of Sheriff as an Elected Position.* The position of Sheriff-Coroner shall be an elected position as per Cal. Gov't Code § 24009.
- E. *Timing of Sheriff-Coroner-Public Administrator Election.* An election to select the Sheriff-Coroner-Public Administrator shall be held with the presidential primary.
(Ord. 571. (02/01/1972); Ord. 2518. (03/14/2023))

Section 2.02.070 Treasurer and Tax Collector.

- A. *Position of Treasurer and Tax Collector.* The official filling the position of Treasurer and Tax Collector shall meet all the qualifications and perform all the duties required by State law.
- B. *Consolidation of Offices of Treasurer and Tax Collector.* The County Treasurer shall be ex officio County Tax Collector and shall perform the duties thereof. The offices of Treasurer and Tax Collector are hereby consolidated and the Treasurer hereafter (July 26, 1984) elected shall qualify separately for the office held ex officio and shall receive the salaries pertaining thereto; provided, that in addition to the salary provided by law, the Tax Collector shall receive the fees allowed for collecting all licenses levied and imposed by this Code or other County Ordinances.
- C. *Eligibility for Office of County Treasurer and Tax Collector.* No person shall be eligible for election or appointment to the office of Treasurer and Tax Collector unless that person meets the criteria provided for in Cal. Gov't Code § 27000.7, including but not limited to, at least one (1) of the following criteria:
1. The person has served in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three (3) years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
 2. The person possesses a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: Business administration, public administration, economics, finance, accounting, or a related field, with a minimum of sixteen (16) college semester units, or their equivalent, in accounting, auditing, or finance.
 3. The person possesses a valid certificate issued by the California State Board of Accountancy pursuant to Cal. Bus. and Prof. §§ 5000—5134, showing that person to be, and a permit authorizing that person to, practice as a certified public accountant.
 4. The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of sixteen (16) college semester units, or their equivalent, in accounting, auditing, or finance.
 5. The person possesses a valid certificate issued by the Treasury Management Association showing the person to be designated a Certified Cash Manager, with a minimum of sixteen (16) college semester units, or their equivalent, in accounting, auditing, or finance.
- D. *Position of Treasurer and Tax Collector as an Elected Position.* The position of Treasurer and Tax Collector shall be an elected position as per Cal. Gov't Code § 24009.
- E. *Timing of Treasurer and Tax Collector Election.* An election to select the Treasurer and Tax Collector shall be held with the presidential primary.

(Ord. 2518. (03/14/2023))

Section 2.02.071 Continuing Education Requirements.

The County Treasurer and Tax Collector shall, beginning in 2000, complete a valid continuing course of study as prescribed in this Section and shall, on or before June 30, of each two (2)-year period, render to the State Controller a certification indicating that the Treasurer and Tax Collector has successfully completed a continuing education program consisting of, at a minimum, twenty-four (24) hours or an equivalent amount of continuing education units within the discipline of treasury management or public finance or both, offered by a recognized

state or national association, institute, or accredited college or university that provides the requisite educational programs prescribed in this Section.

(Ord. 2518. (03/14/2023))

Section 2.02.080 Delegation of Authority to Invest County Funds.

- A. The Treasurer and Tax Collector is hereby delegated the authority to invest or reinvest the funds of the County and the funds of other depositors in the County Treasury, or to sell or exchange securities so purchased, pursuant to Cal. Gov't Code § 53600, et seq.
- B. The authority delegated herein shall automatically expire one (1) year subsequent to delegation. Subject to review, the Board of Supervisors may annually renew the delegation by resolution.
- C. The Treasurer and Tax Collector shall make monthly reports during the term of each delegation period duly authorized herein.

(Ord. 2518. (03/14/2023))

Section 2.02.090 Fee for Payment of Delinquent Taxes in Installments.

Pursuant to Cal. Rev. & Tax. Code § 4217, the Treasurer/Tax Collector is hereby authorized to charge and collect the following sums for the processing of delinquent tax installment payments: (1) Fifty dollars (\$50.00) for property on the secured roll; (2) fifty dollars (\$50.00) reinstatement fee for property on the secured roll; and (3) fifty dollars (\$50.00) per year for property on the unsecured roll.

(Ord. 2518. (03/14/2023))

Section 2.02.100 Tax Separation Application Fee.

The Treasurer/Tax Collector of the County of Nevada is hereby authorized to charge and collect, as provided by Section 2821 of the Cal. Rev. & Tax Code § 2821 of the State of California, the sum of sixty-one dollars (\$61.00) per parcel, per applicable fiscal year, for the processing of applications for the separate valuation of any parcel on the current tax roll.

(Ord. 2518. (03/14/2023))

Section 2.02.110 Title Report Costs.

The Treasurer/Tax Collector of the County of Nevada is hereby authorized to collect an amount not to exceed seven hundred dollars (\$700.00) the actual cost, to be computed annually, for the purpose of reimbursing the County of Nevada (General Fund) for the cost of obtaining a title report prior to a tax-defaulted property sale. Such title report is obtained by the Treasurer/Tax Collector in order to assist the Treasurer/Tax Collector in determining the names and addresses of the parties who have a legal interest in the tax-defaulted property which is being sold by the County of Nevada, so that the appropriate parties can receive the legal notices the Treasurer/Tax Collector is required to provide regarding the impending tax sale.

(Ord. 2518. (03/14/2023))